

# WASHINGTON COUNTY SCHOOL DISTRICT

## Maintenance & Operation Fund

### Fund Summary

March 31, 2026

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$142,848,389	\$142,848,389		
Revenues	394,321,683	328,191,277		
<b>Total Available</b>	<b>537,170,072</b>	<b>471,039,666</b>		
Expenditures	394,321,683	256,850,777	3,645,433	
<b>Ending Fund Balance</b>	<b>\$142,848,389</b>	<b>\$214,188,889</b>	<b>\$3,645,433</b>	

#### Revenue Statement

	Adopted Budget	Received	Balance	% Received
<b>Local Sources:</b>				
Property Taxes - Basic Program	\$55,599,375	\$56,169,180	\$569,805	101.02%
Property Taxes - Voted Leeway	42,778,054	43,213,191	435,137	101.02%
Property Taxes - Board Local Levy	9,313,601	9,435,193	121,592	101.31%
Vehicle Fees in Lieu of Taxes	9,536,364	4,894,303	(4,642,061)	51.32%
Interest on Investments	9,682,000	4,585,592	(5,096,408)	47.36%
Other Local Sources	10,208,315	2,487,701	(7,720,614)	24.37%
<b>Total Local Sources</b>	<b>137,117,709</b>	<b>120,785,160</b>	<b>(16,332,549)</b>	<b>88.09%</b>

#### State Sources:

Minimum School Program	148,370,444	136,319,683	(12,050,761)	91.88%
Flexible Allocation	13,415,830	10,098,669	(3,317,161)	75.27%
Transportation Reimbursement	4,876,733	3,657,550	(1,219,183)	75.00%
Enhancement for Accelerated Students	199,421	303,270	103,849	152.08%
Youth in Custody	1,178,095	533,453	(644,642)	45.28%
Concurrent Enrollment	673,793	549,929	(123,864)	81.62%
Teachers' Supplies and Materials	590,030	720,734	130,704	122.15%
Student Health & Counseling Support	1,007,029	427,955	(579,074)	42.50%
Educator Salary Adjustment	24,636,324	18,441,821	(6,194,503)	74.86%
School Trust Lands	5,623,343	5,945,382	322,039	105.73%
Teacher & Student Success	11,705,556	10,213,551	(1,492,005)	87.25%
Digital Teaching Grant	931,249	351,047	(580,202)	0.00%
Drivers' Education	182,117	469,009	286,892	257.53%
Beverly Taylor Sorensen	1,007,916	693,951	(313,965)	68.85%
Other State Sources	23,051,301	12,935,378	(10,115,923)	56.12%
<b>Total State Sources</b>	<b>237,449,181</b>	<b>201,661,382</b>	<b>(35,787,799)</b>	<b>84.93%</b>

#### Federal Sources:

ESEA Title I	5,948,244	2,958,457	(2,989,787)	49.74%
IDEA Part B (Flow Thru)	6,618,220	198,984	(6,419,236)	3.01%
ESEA Title II (Class Size Reduction)	895,774	0	(895,774)	0.00%
Applied Technology Education	700,673	391,966	(308,707)	55.94%
Indian Education	136,439	52,549	(83,890)	38.51%
Title III English	335,886	29,301	(306,585)	8.72%
Medicaid Outreach	2,767,657	1,378,888	(1,388,769)	49.82%
PILT Forest Reserve	150,000	133,165	(16,835)	88.78%
Other Federal Sources	2,201,900	601,425	(1,600,475)	27.31%
<b>Total Federal Sources</b>	<b>19,754,793</b>	<b>5,744,735</b>	<b>(14,010,058)</b>	<b>29.08%</b>

#### FUND TOTAL

	\$394,321,683	\$328,191,277	(\$66,130,406)	83.23%
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**WASHINGTON COUNTY SCHOOL DISTRICT****Maintenance & Operation Fund****Expenditure Statement****March 31, 2026**

	<b>Adopted Budget</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Budget Balance</b>	<b>% Expended</b>
<b>Instructional Services:</b>					
Salaries	\$161,295,049	108,852,775	\$0	\$52,442,274	67.49%
Employee Benefits	77,931,856	49,888,862	0	28,042,994	64.02%
Contracted Services	3,368,064	2,367,208	430,473	570,383	83.06%
Travel and Workshops	1,065,444	510,628	12,355	542,461	49.09%
Payment to Colorado City	446,250	0	0	446,250	0.00%
Supplies and Materials	25,437,212	7,059,656	1,919,943	16,457,612	35.30%
Textbooks	1,689,699	1,732,381	334,690	(377,372)	122.33%
Total Instructional	271,233,574	170,411,511	2,697,461	98,124,602	63.82%
<b>Support Services:</b>					
<b>Counseling &amp; Health Services:</b>					
Salaries	14,139,447	9,281,198	0	4,858,249	65.64%
Employee Benefits	7,096,350	4,668,599	0	2,427,751	65.79%
Contracted Services	1,816,893	1,279,553	0	537,340	70.43%
Supplies and Materials	330,976	76,203	2,984	251,789	23.93%
Equipment	0	8,111	0	(8,111)	0.00%
Total Counseling & Health	23,383,666	15,313,663	2,984	8,067,019	65.50%
<b>Media Services &amp; Supervision:</b>					
Salaries	10,737,456	7,811,096	0	2,926,360	72.75%
Employee Benefits	5,016,870	3,577,693	0	1,439,177	71.31%
Supplies and Materials	904,681	379,699	64,628	460,353	49.11%
Library Books	320,250	213,994	21,725	84,531	73.60%
Audio Visual Materials	136,500	81,674	2,295	52,531	61.52%
Total Media & Supervision	17,115,757	12,064,155	88,648	4,962,954	71.00%
<b>District Administration:</b>					
Salaries	434,943	338,083	0	96,860	77.73%
Employee Benefits	279,878	221,238	0	58,640	79.05%
Legal Services	42,000	12,038	0	29,963	28.66%
Travel and Conferences	52,500	49,389	0	3,111	94.08%
Association Dues	43,050	220	0	42,830	0.51%
Supplies and Materials	19,740	36,458	2,337	(19,056)	196.53%
Total District Administration	872,111	657,426	2,337	212,348	75.65%
<b>School Administration:</b>					
Salaries	18,588,352	13,421,147	0	5,167,205	72.20%
Employee Benefits	10,025,814	7,040,381	0	2,985,433	70.22%
Association Dues	40,000	25,620	0	14,380	64.05%
Accreditation	52,400	16,290	0	36,110	31.09%
Travel and Conferences	153,300	83,164	0	70,136	54.25%
Supplies and Materials	0	0	0	0	0.00%
Total School Administration	28,859,866	20,586,602	0	8,273,264	71.33%

	<b>Adopted Budget</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Budget Balance</b>	<b>% Expended</b>
<b>Business Services:</b>					
Salaries	\$5,037,436	\$3,913,034	\$0	\$1,124,402	77.68%
Employee Benefits	2,440,842	1,876,941	0	563,901	76.90%
Purchased Services	435,729	92,816	12,365	330,547	24.14%
Tort Liability	640,872	526,520	0	114,352	82.16%
Travel and Conferences	43,785	27,487	0	16,298	62.78%
Wellness Program	20,000	8,812	0	11,188	44.06%
Supplies and Materials	1,158,100	405,239	(17,863)	770,724	33.45%
<b>Total Business</b>	<b>9,776,764</b>	<b>6,850,850</b>	<b>(5,498)</b>	<b>2,931,412</b>	<b>70.02%</b>
<b>Operation &amp; Maintenance Services:</b>					
Salaries	14,388,668	10,426,659	0	3,962,009	72.46%
Employee Benefits	6,837,988	5,169,683	0	1,668,305	75.60%
Contracted Services	334,425	1,410,522	77,363	(1,153,460)	444.91%
Property Insurance	947,394	1,078,470	0	(131,076)	113.84%
Water and Sewer	2,146,975	1,382,708	0	764,267	64.40%
Waste Removal	446,805	278,158	0	168,647	62.25%
Telephone	664,587	258,100	0	406,487	38.84%
Heat	595,403	315,345	0	280,058	52.96%
Electricity	4,384,643	3,086,758	0	1,297,885	70.40%
Supplies and Materials	2,217,858	1,472,349	596,455	149,054	93.28%
<b>Total Operation and Maintenance</b>	<b>32,964,746</b>	<b>24,878,752</b>	<b>673,818</b>	<b>7,412,175</b>	<b>77.51%</b>
<b>Transportation Services:</b>					
Salaries	4,692,509	3,467,681	0	1,224,828	73.90%
Employee Benefits	1,799,351	1,318,482	0	480,869	73.28%
Contracted Services	149,310	325,971	4,437	(181,098)	221.29%
Utilities	38,850	21,561	0	17,289	55.50%
Travel & Conferences	400,050	19,481	0	380,569	4.87%
Supplies	162,750	108,743	17,147	36,859	77.35%
Fuel & Oil	1,070,579	543,701	78,039	448,838	58.08%
Repair Parts	381,150	280,577	86,058	14,515	96.19%
Purchase of Buses	1,417,500	0	0	1,417,500	0.00%
Driver Training	3,150	1,622	0	1,529	51.48%
<b>Total Transportation</b>	<b>10,115,199</b>	<b>6,087,819</b>	<b>185,682</b>	<b>3,841,699</b>	<b>62.02%</b>
<b>FUND TOTAL</b>	<b>\$394,321,683</b>	<b>\$256,850,777</b>	<b>\$3,645,433</b>	<b>\$133,825,472</b>	<b>66.06%</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

## Capital Outlay Fund

### Fund Summary

March 31, 2026

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$59,638,538	\$59,638,538	\$0
Revenues	92,445,983	85,033,088	(7,412,895)
Sale of Bonds		55,899,236	55,899,236
<b>Total Available</b>	<b>152,084,521</b>	<b>200,570,862</b>	<b>48,486,341</b>
<b>Expenditures</b>	<b>109,401,298</b>	<b>62,869,000</b>	<b>46,532,298</b>
<b>Ending Fund Balance (Deficit)</b>	<b>\$42,683,223</b>	<b>\$137,701,861</b>	<b>\$95,018,638</b>

### Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$77,734,297	\$78,530,030	\$795,733	101.02%
Vehicle Fees in Lieu	6,861,686	3,532,840	(3,328,846)	51.49%
Interest on Investments	3,600,000	2,073,906	(1,526,094)	57.61%
Other Local Sources	1,500,000	283,969	(1,216,031)	18.93%
State Capital Enrollment Growth	0	0	0	0.00%
Sale of Equipment	1,000,000	612,343	(387,657)	61.23%
Sale of Land	1,750,000	0	(1,750,000)	0.00%
Other Revenues	0	0	0	100.00%
<b>FUND TOTAL</b>	<b>\$92,445,983</b>	<b>\$85,033,088</b>	<b>(\$7,412,895)</b>	<b>91.98%</b>

### Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$632,869	\$472,594	\$160,275	74.67%
Professional Services	7,285,018	2,407,842	4,877,176	33.05%
Sites and Improvements	25,009,460	2,711,468	22,297,992	10.84%
Buildings	48,110,334	29,419,048	18,691,286	61.15%
Priority Equipment	3,949,236	3,750,443	198,793	94.97%
New School Equipment	289,886	0	289,886	0.00%
Asbestos Removal	20,000	9,160	10,840	45.80%
Paying Agent Fees	5,000	5,000	0	100.00%
Bond Principal	18,640,000	18,640,000	0	100.00%
Bond Interest	5,459,495	5,453,446	6,049	99.89%
<b>FUND TOTAL</b>	<b>\$109,401,298</b>	<b>\$62,869,000</b>	<b>\$46,532,298</b>	<b>57.47%</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

## Education Foundation Fund

### Revenue Statement

March 31, 2026

	<b>Adopted Budget</b>	<b>Received</b>	<b>Balance</b>	<b>% Received</b>
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	836,340	(363,660)	69.69%
Interest on Investments	150,000	58,332	(91,668)	38.89%
<b>FUND TOTAL</b>	<b>\$1,350,000</b>	<b>\$894,672</b>	<b>(\$455,328)</b>	<b>66.27%</b>

### Expenditure Statement

	<b>Adopted Budget</b>	<b>Expenditures</b>	<b>Budget Balance</b>	<b>% Expended</b>
Supplies and Materials	\$1,300,000	\$681,719	\$618,281	52.44%
Equipment & Site Improvements	50,000	0	50,000	0.00%
<b>FUND TOTAL</b>	<b>\$1,350,000</b>	<b>\$681,719</b>	<b>\$668,281</b>	<b>50.50%</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

## School Lunch Fund

### Revenue Statement

March 31, 2026

	Adopted Budget	Received	Balance	% Received
Student Lunch Sales	\$3,237,418	\$2,409,617	(\$827,801)	74.43%
Adult Lunch Sales	63,210	30,978	(32,232)	49.01%
State Reimbursement	3,000,000	1,206,618	(1,793,382)	40.22%
Federal Reimbursement	6,900,000	4,239,923	(2,660,077)	61.45%
USDA Commodities	1,000,000	0	(1,000,000)	0.00%
<b>FUND TOTAL</b>	<b>\$14,200,628</b>	<b>\$7,887,136</b>	<b>(\$6,313,492)</b>	<b>55.54%</b>

### Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries	\$5,520,294	\$3,763,788	\$1,756,506	68.18%
Employee Benefits	2,707,700	1,752,660	955,040	64.73%
Purchased Food	6,300,000	4,449,852	1,850,148	70.63%
USDA Commodities	1,000,000	0	1,000,000	0.00%
Supplies and Other	698,314	558,907	139,407	80.04%
Equipment	200,000	34,363	165,637	17.18%
Indirect Costs	1,008,673	0	1,008,673	0.00%
<b>FUND TOTAL</b>	<b>\$17,434,981</b>	<b>\$10,559,571</b>	<b>\$6,875,410</b>	<b>60.57%</b>