

# WASHINGTON COUNTY SCHOOL DISTRICT

## Maintenance & Operation Fund

### Fund Summary

July 31, 2026

|                            | Adopted<br>Budget    | Received/<br>Expended | Encumb.            | Balance |
|----------------------------|----------------------|-----------------------|--------------------|---------|
| Beginning Fund Balance     | \$170,918,650        | \$170,918,650         |                    |         |
| Revenues                   | 383,202,164          | 22,718,416            |                    |         |
| Total Available            | 554,120,814          | 193,637,066           |                    |         |
| Expenditures               | 410,599,251          | 7,675,884             | 4,435,083          |         |
| <b>Ending Fund Balance</b> | <b>\$143,521,563</b> | <b>\$185,961,182</b>  | <b>\$4,435,083</b> |         |

#### Revenue Statement

|                                   | Adopted<br>Budget  | Received      | Balance              | %<br>Received |
|-----------------------------------|--------------------|---------------|----------------------|---------------|
| <b>Local Sources:</b>             |                    |               |                      |               |
| Property Taxes - Basic Program    | \$56,885,689       | \$0           | (\$56,885,689)       | 0.00%         |
| Property Taxes - Voted Leeway     | 20,379,477         | 0             | (20,379,477)         | 0.00%         |
| Property Taxes - Board Local Levy | 9,642,356          | 0             | (9,642,356)          | 0.00%         |
| Vehicle Fees in Lieu of Taxes     | 6,870,161          | 0             | (6,870,161)          | 0.00%         |
| Interest on Investments           | 10,700,000         | 0             | (10,700,000)         | 0.00%         |
| Other Local Sources               | 9,270,456          | 32,214        | (9,238,242)          | 0.35%         |
| <b>Total Local Sources</b>        | <b>113,748,139</b> | <b>32,214</b> | <b>(113,715,925)</b> | <b>0.03%</b>  |

#### State Sources:

|                                      |                    |                   |                      |              |
|--------------------------------------|--------------------|-------------------|----------------------|--------------|
| Minimum School Program               | 152,230,457        | 12,532,289        | (139,698,168)        | 8.23%        |
| Flexible Allocation                  | 13,384,539         | 1,115,378         | (12,269,161)         | 8.33%        |
| Transportation Reimbursement         | 5,291,235          | 440,936           | (4,850,299)          | 8.33%        |
| Enhancement for Accelerated Students | 211,587            | 0                 | (211,587)            | 0.00%        |
| Youth in Custody                     | 1,160,643          | 0                 | (1,160,643)          | 0.00%        |
| Concurrent Enrollment                | 766,235            | 0                 | (766,235)            | 0.00%        |
| Teachers' Supplies and Materials     | 585,988            | 0                 | (585,988)            | 0.00%        |
| Student Health & Counseling Support  | 909,619            | 0                 | (909,619)            | 0.00%        |
| Educator Salary Adjustment           | 25,143,831         | 2,095,319         | (23,048,512)         | 8.33%        |
| School Trust Lands                   | 6,562,621          | 6,298,560         | (264,061)            | 95.98%       |
| Teacher & Student Success            | 11,522,226         | 0                 | (11,522,226)         | 0.00%        |
| Statewide Online Education Program   | 16,943,123         | 0                 | (16,943,123)         | 0.00%        |
| Drivers' Education                   | 285,873            | 0                 | (285,873)            | 0.00%        |
| Beverly Taylor Sorensen              | 966,905            | 0                 | (966,905)            | 0.00%        |
| Other State Sources                  | 14,812,008         | 203,720           | (14,608,288)         | 1.38%        |
| <b>Total State Sources</b>           | <b>250,776,890</b> | <b>22,686,202</b> | <b>(228,090,688)</b> | <b>9.05%</b> |

#### Federal Sources:

|                                      |                   |          |                     |              |
|--------------------------------------|-------------------|----------|---------------------|--------------|
| ESEA Title I                         | 7,078,989         | 0        | (7,078,989)         | 0.00%        |
| IDEA Part B (Flow Thru)              | 6,493,940         | 0        | (6,493,940)         | 0.00%        |
| ESEA Title II (Class Size Reduction) | 862,019           | 0        | (862,019)           | 0.00%        |
| Applied Technology Education         | 616,714           | 0        | (616,714)           | 0.00%        |
| Indian Education                     | 148,845           | 0        | (148,845)           | 0.00%        |
| Title III English                    | 132,353           | 0        | (132,353)           | 0.00%        |
| Medicaid Outreach                    | 1,987,594         | 0        | (1,987,594)         | 0.00%        |
| PILT Forest Reserve                  | 154,109           | 0        | (154,109)           | 0.00%        |
| Other Federal Sources                | 1,202,572         | 0        | (1,202,572)         | 0.00%        |
| <b>Total Federal Sources</b>         | <b>18,677,135</b> | <b>0</b> | <b>(18,677,135)</b> | <b>0.00%</b> |

#### FUND TOTAL

|                      |                     |                        |              |
|----------------------|---------------------|------------------------|--------------|
| <b>\$383,202,164</b> | <b>\$22,718,416</b> | <b>(\$360,483,748)</b> | <b>5.93%</b> |
|----------------------|---------------------|------------------------|--------------|

**WASHINGTON COUNTY SCHOOL DISTRICT****Maintenance & Operation Fund****Expenditure Statement****July 31, 2026**

|                                          | <b>Adopted<br/>Budget</b> | <b>Expenditures</b> | <b>Encumbrances</b> | <b>Budget<br/>Balance</b> | <b>%<br/>Expended</b> |
|------------------------------------------|---------------------------|---------------------|---------------------|---------------------------|-----------------------|
| <b>Instructional Services:</b>           |                           |                     |                     |                           |                       |
| Salaries                                 | \$173,551,772             | 118,679             | (\$1,250)           | \$173,434,343             | 0.07%                 |
| Employee Benefits                        | 83,132,665                | 370,372             | 0                   | 82,762,293                | 0.45%                 |
| Contracted Services                      | 3,352,649                 | 193,798             | 551,656             | 2,607,195                 | 22.23%                |
| Travel and Workshops                     | 1,055,471                 | 6,208               | 4,855               | 1,044,408                 | 1.05%                 |
| Payment to Colorado City                 | 444,125                   | 0                   | 0                   | 444,125                   | 0.00%                 |
| Supplies and Materials                   | 15,778,862                | 499,631             | 1,535,693           | 13,743,538                | 12.90%                |
| Textbooks                                | 2,704,470                 | 299,177             | 1,171,832           | 1,233,460                 | 54.39%                |
| Total Instructional                      | 280,020,014               | 1,487,865           | 3,262,786           | 275,269,363               | 1.70%                 |
| <b>Support Services:</b>                 |                           |                     |                     |                           |                       |
| <b>Counseling &amp; Health Services:</b> |                           |                     |                     |                           |                       |
| Salaries                                 | 14,428,925                | 50,518              | 0                   | 14,378,407                | 0.35%                 |
| Employee Benefits                        | 7,291,380                 | 22,634              | 0                   | 7,268,746                 | 0.31%                 |
| Contracted Services                      | 2,153,613                 | 3,808               | 0                   | 2,149,805                 | 0.18%                 |
| Supplies and Materials                   | 200,386                   | 14                  | 2,103               | 198,269                   | 1.06%                 |
| Equipment                                | 0                         | 0                   | 0                   | 0                         | 0.00%                 |
| Total Counseling & Health                | 24,074,304                | 76,974              | 2,103               | 23,995,227                | 0.33%                 |
| <b>Media Services &amp; Supervision:</b> |                           |                     |                     |                           |                       |
| Salaries                                 | 11,573,974                | 616,803             | 0                   | 10,957,171                | 5.33%                 |
| Employee Benefits                        | 5,340,872                 | 275,659             | 0                   | 5,065,213                 | 5.16%                 |
| Supplies and Materials                   | 677,441                   | 3,270               | 22,500              | 651,670                   | 3.80%                 |
| Library Books                            | 321,860                   | 32,678              | 11,112              | 278,070                   | 13.61%                |
| Audio Visual Materials                   | 135,850                   | 0                   | 3,049               | 132,801                   | 2.24%                 |
| Total Media & Supervision                | 18,049,997                | 928,411             | 36,661              | 17,084,925                | 5.35%                 |
| <b>District Administration:</b>          |                           |                     |                     |                           |                       |
| Salaries                                 | 467,556                   | 39,234              | 0                   | 428,322                   | 8.39%                 |
| Employee Benefits                        | 313,793                   | 25,666              | 0                   | 288,127                   | 8.18%                 |
| Legal Services                           | 31,350                    | 0                   | 0                   | 31,350                    | 0.00%                 |
| Travel and Conferences                   | 62,700                    | 509                 | 0                   | 62,191                    | 0.81%                 |
| Association Dues                         | 44,987                    | 0                   | 0                   | 44,987                    | 0.00%                 |
| Supplies and Materials                   | 43,890                    | 70,581              | 4,210               | (30,901)                  | 170.41%               |
| Total District Administration            | 964,276                   | 135,990             | 4,210               | 824,076                   | 14.54%                |
| <b>School Administration:</b>            |                           |                     |                     |                           |                       |
| Salaries                                 | 19,919,966                | 1,077,496           | 0                   | 18,842,470                | 5.41%                 |
| Employee Benefits                        | 10,956,982                | 507,981             | 0                   | 10,449,001                | 4.64%                 |
| Association Dues                         | 26,000                    | 0                   | 0                   | 26,000                    | 0.00%                 |
| Accreditation                            | 34,610                    | 25,200              | 0                   | 9,410                     | 72.81%                |
| Travel and Conferences                   | 146,300                   | 234                 | 0                   | 146,066                   | 0.16%                 |
| Supplies and Materials                   | 78,375                    | 0                   | 1,167               | 77,208                    | 1.49%                 |
| Total School Administration              | 31,162,233                | 1,610,910           | 1,167               | 29,550,155                | 5.17%                 |

|                                              | Adopted<br>Budget    | Expenditures       | Encumbrances       | Budget<br>Balance    | %<br>Expended |
|----------------------------------------------|----------------------|--------------------|--------------------|----------------------|---------------|
| <b>Business Services:</b>                    |                      |                    |                    |                      |               |
| Salaries                                     | \$5,530,928          | \$443,200          | \$0                | \$5,087,728          | 8.01%         |
| Employee Benefits                            | 2,664,267            | 213,500            | 0                  | 2,450,767            | 8.01%         |
| Purchased Services                           | 363,456              | 809                | 25,390             | 337,258              | 7.21%         |
| Tort Liability                               | 519,620              | 19,939             | 0                  | 499,681              | 3.84%         |
| Travel and Conferences                       | 45,337               | 485                | 0                  | 44,852               | 1.07%         |
| Wellness Program                             | 20,000               | 0                  | 0                  | 20,000               | 0.00%         |
| Supplies and Materials                       | 1,101,808            | 305,433            | 209,336            | 587,038              | 46.72%        |
| Total Business                               | 10,245,416           | 983,367            | 234,726            | 9,027,322            | 11.89%        |
| <b>Operation &amp; Maintenance Services:</b> |                      |                    |                    |                      |               |
| Salaries                                     | 14,686,192           | 1,135,908          | 0                  | 13,550,284           | 7.73%         |
| Employee Benefits                            | 7,263,967            | 788,098            | 0                  | 6,475,869            | 10.85%        |
| Contracted Services                          | 1,444,190            | 17,656             | 128,650            | 1,297,884            | 10.13%        |
| Property Insurance                           | 1,125,200            | 0                  | 0                  | 1,125,200            | 0.00%         |
| Water and Sewer                              | 1,977,269            | 0                  | 0                  | 1,977,269            | 0.00%         |
| Waste Removal                                | 471,818              | 0                  | 0                  | 471,818              | 0.00%         |
| Telephone                                    | 552,229              | 11,812             | 550                | 539,867              | 2.24%         |
| Heat                                         | 337,431              | 2,253              | 0                  | 335,178              | 0.67%         |
| Electricity                                  | 4,594,816            | 0                  | 0                  | 4,594,816            | 0.00%         |
| Supplies and Materials                       | 3,811,947            | 172,895            | 87,016             | 3,552,036            | 6.82%         |
| Total Operation and Maintenance              | 36,265,059           | 2,128,622          | 216,216            | 33,920,221           | 6.47%         |
| <b>Transportation Services:</b>              |                      |                    |                    |                      |               |
| Salaries                                     | 5,186,903            | 115,225            | 0                  | 5,071,678            | 2.22%         |
| Employee Benefits                            | 1,990,856            | 187,576            | 0                  | 1,803,280            | 9.42%         |
| Contracted Services                          | 561,165              | 820                | 11,203             | 549,143              | 2.14%         |
| Utilities                                    | 40,233               | 735                | 0                  | 39,498               | 1.83%         |
| Travel & Conferences                         | 454,575              | 32                 | 0                  | 454,543              | 0.01%         |
| Supplies                                     | 171,380              | 3,361              | 104,906            | 63,113               | 63.17%        |
| Fuel & Oil                                   | 963,490              | 3,090              | 283,561            | 676,839              | 29.75%        |
| Repair Parts                                 | 444,125              | 12,904             | 277,544            | 153,677              | 65.40%        |
| Purchase of Buses                            |                      | 0                  | 0                  | 0                    | 0.00%         |
| Driver Training                              | 5,225                | 0                  | 0                  | 5,225                | 0.00%         |
| Total Transportation                         | 9,817,952            | 323,744            | 677,213            | 8,816,994            | 10.20%        |
| <b>FUND TOTAL</b>                            | <b>\$410,599,251</b> | <b>\$7,675,884</b> | <b>\$4,435,083</b> | <b>\$398,488,283</b> | <b>2.95%</b>  |

# WASHINGTON COUNTY SCHOOL DISTRICT

## Capital Outlay Fund

### Fund Summary

July 31, 2026

|                                      | Adopted<br>Budget   | Received/<br>Expended | Balance             |
|--------------------------------------|---------------------|-----------------------|---------------------|
| Beginning Fund Balance               | \$68,122,126        | \$68,122,126          | \$0                 |
| Revenues                             | 125,467,704         | 26,088                | (125,441,616)       |
| Sale of Bonds                        |                     | 55,899,236            | 55,899,236          |
| Total Available                      | 193,589,830         | 124,047,450           | (69,542,380)        |
| Expenditures                         | 135,535,122         | 1,792,674             | 133,742,448         |
| <b>Ending Fund Balance (Deficit)</b> | <b>\$58,054,708</b> | <b>\$122,254,776</b>  | <b>\$64,200,068</b> |

### Revenue Statement

|                                 | Adopted<br>Budget    | Received        | Balance         | %<br>Received |
|---------------------------------|----------------------|-----------------|-----------------|---------------|
| Property Taxes                  | \$106,655,403        | \$0             | (\$106,655,403) | 0.00%         |
| Vehicle Fees in Lieu            | 9,254,225            | 0               | (9,254,225)     | 0.00%         |
| Interest on Investments         | 4,000,000            | 0               | (4,000,000)     | 0.00%         |
| Other Local Sources             | 2,058,076            | 0               | (2,058,076)     | 0.00%         |
| State Capital Enrollment Growth | 0                    | 0               | 0               | 0.00%         |
| Sale of Equipment               | 3,500,000            | 26,088          | (3,473,912)     | 100.00%       |
| Sale of Land                    | 0                    | 0               | 0               | 0.00%         |
| Other Revenues                  | 0                    | 0               | 0               | 100.00%       |
| <b>FUND TOTAL</b>               | <b>\$125,467,704</b> | <b>\$26,088</b> | <b>#####</b>    | <b>0.02%</b>  |

### Expenditure Statement

|                        | Adopted<br>Budget    | Expenditures       | Budget<br>Balance | %<br>Expended |
|------------------------|----------------------|--------------------|-------------------|---------------|
| Salaries & Benefits    | \$664,827            | \$54,203           | \$610,624         | 8.15%         |
| Professional Services  | 8,395,200            | 14,795             | 8,380,405         | 0.18%         |
| Sites and Improvements | 20,984,000           | 457,567            | 20,526,433        | 2.18%         |
| Buildings              | 71,382,400           | 483,404            | 70,898,996        | 0.68%         |
| Priority Equipment     | 7,615,000            | 782,705            | 6,832,295         | 10.28%        |
| New School Equipment   | 2,800,000            | 0                  | 2,800,000         | 0.00%         |
| Asbestos Removal       | 20,000               | 0                  | 20,000            | 0.00%         |
| Paying Agent Fees      | 5,000                | 0                  | 0                 | 0.00%         |
| Bond Principal         | 19,530,000           | 0                  | 19,530,000        | 0.00%         |
| Bond Interest          | 4,138,695            | 0                  | 4,138,695         | 0.00%         |
| <b>FUND TOTAL</b>      | <b>\$135,535,122</b> | <b>\$1,792,674</b> | <b>#####</b>      | <b>1.32%</b>  |

# WASHINGTON COUNTY SCHOOL DISTRICT

## Education Foundation Fund

### Revenue Statement

July 31, 2026

|                         | Adopted<br>Budget  | Received        | Balance              | %<br>Received |
|-------------------------|--------------------|-----------------|----------------------|---------------|
| Sterling Scholar        | \$0                | \$0             | \$0                  | 0.00%         |
| Contributions           | 1,200,000          | 25,140          | (1,174,860)          | 2.09%         |
| Interest on Investments | 150,000            | 0               | (150,000)            | 0.00%         |
| <b>FUND TOTAL</b>       | <b>\$1,350,000</b> | <b>\$25,140</b> | <b>(\$1,324,860)</b> | <b>1.86%</b>  |

### Expenditure Statement

|                               | Adopted<br>Budget  | Expenditures    | Budget<br>Balance  | %<br>Expended |
|-------------------------------|--------------------|-----------------|--------------------|---------------|
| Supplies and Materials        | \$1,300,000        | \$28,051        | \$1,271,949        | 2.16%         |
| Equipment & Site Improvements | 50,000             | 0               | 50,000             | 0.00%         |
| <b>FUND TOTAL</b>             | <b>\$1,350,000</b> | <b>\$28,051</b> | <b>\$1,321,949</b> | <b>2.08%</b>  |

**WASHINGTON COUNTY SCHOOL DISTRICT****School Lunch Fund****Revenue Statement****July 31, 2026**

|                       | Adopted             |             |               | %            |
|-----------------------|---------------------|-------------|---------------|--------------|
|                       | Budget              | Received    | Balance       | Received     |
| Student Lunch Sales   | \$3,177,482         | (\$48)      | (\$3,177,530) | 0.00%        |
| Adult Lunch Sales     | 62,256              | 77          | (62,179)      | 0.12%        |
| State Reimbursement   | 2,619,416           | 0           | (2,619,416)   | 0.00%        |
| Federal Reimbursement | 6,270,000           | 0           | (6,270,000)   | 0.00%        |
| USDA Commodities      | 1,463,000           | 0           | (1,463,000)   | 0.00%        |
| <b>FUND TOTAL</b>     | <b>\$13,592,154</b> | <b>\$29</b> | <b>#####</b>  | <b>0.00%</b> |

**Expenditure Statement**

|                    | Adopted             |                    | Budget              | %             |
|--------------------|---------------------|--------------------|---------------------|---------------|
|                    | Budget              | Expenditures       | Balance             | Expended      |
| Salaries           | \$5,602,668         | \$34,336           | \$5,568,332         | 0.61%         |
| Employee Benefits  | 2,701,607           | 100,214            | 2,601,393           | 3.71%         |
| Purchased Food     | 4,300,000           | (380,389)          | 4,680,389           | -8.85%        |
| USDA Commodities   | 1,463,000           | 0                  | 1,463,000           | 0.00%         |
| Supplies and Other | 313,078             | 26,186             | 286,893             | 8.36%         |
| Equipment          | 50,000              | 0                  | 50,000              | 0.00%         |
| Indirect Costs     | 1,090,957           | 0                  | 1,090,957           | 0.00%         |
| <b>FUND TOTAL</b>  | <b>\$15,521,310</b> | <b>(\$219,654)</b> | <b>\$15,740,964</b> | <b>-1.42%</b> |