

WASHINGTON COUNTY SCHOOL DISTRICT**Maintenance & Operation Fund****Fund Summary****August 31, 2026**

	Adopted Budget	Received/ Expended	Encumb.	Balance
Beginning Fund Balance	\$170,918,650	\$170,918,650		
Revenues	383,202,164	61,099,860		
Total Available	554,120,814	232,018,510		
Expenditures	410,599,251	40,262,912	5,010,013	
Ending Fund Balance	\$143,521,563	\$191,755,598	\$5,010,013	

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Local Sources:				
Property Taxes - Basic Program	\$56,885,689	\$35,356	(\$56,850,333)	0.06%
Property Taxes - Voted Leeway	20,379,477	28,557	(20,350,920)	0.14%
Property Taxes - Board Local Levy	9,642,356	6,928	(9,635,428)	0.07%
Vehicle Fees in Lieu of Taxes	6,870,161	716,974	(6,153,187)	10.44%
Interest on Investments	10,700,000	26,191	(10,673,809)	0.24%
Other Local Sources	9,270,456	673,521	(8,596,936)	7.27%
Total Local Sources	113,748,139	1,487,527	(112,260,612)	1.31%

State Sources:

Minimum School Program	152,230,457	34,055,397	(118,175,060)	22.37%
Flexible Allocation	13,384,539	2,230,757	(11,153,782)	16.67%
Transportation Reimbursement	5,291,235	921,760	(4,369,475)	17.42%
Enhancement for Accelerated Students	211,587	43,156	(168,431)	20.40%
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	629,284	43,296	107.39%
Student Health & Counseling Support	909,619	0	(909,619)	0.00%
Educator Salary Adjustment	25,143,831	4,190,638	(20,953,193)	16.67%
School Trust Lands	6,562,621	6,688,583	125,962	101.92%
Teacher & Student Success	11,522,226	1,878,288	(9,643,938)	16.30%
Statewide Online Education Program	16,943,123	3,156,360	(13,786,763)	0.00%
Drivers' Education	285,873	410,204	124,331	143.49%
Beverly Taylor Sorensen	966,905	7,395	(959,510)	0.76%
Other State Sources	14,812,008	5,049,944	(9,762,064)	34.09%
Total State Sources	250,776,890	59,261,766	(191,515,124)	23.63%

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	350,568	(1,637,026)	17.64%
PILT Forest Reserve	154,109	0	(154,109)	0.00%
Other Federal Sources	1,202,572	0	(1,202,572)	0.00%
Total Federal Sources	18,677,135	350,568	(18,326,567)	1.88%

FUND TOTAL

\$383,202,164	\$61,099,860	(\$322,102,304)	15.94%
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WASHINGTON COUNTY SCHOOL DISTRICT**Maintenance & Operation Fund****Expenditure Statement****August 31, 2026**

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Instructional Services:					
Salaries	\$173,551,772	13,667,629	\$0	\$159,884,143	7.88%
Employee Benefits	83,132,665	6,817,179	0	76,315,486	8.20%
Contracted Services	3,352,649	507,159	758,800	2,086,690	37.76%
Travel and Workshops	1,055,471	33,862	2,680	1,018,929	3.46%
Payment to Colorado City	444,125	0	0	444,125	0.00%
Supplies and Materials	15,778,862	1,586,708	1,444,047	12,748,107	19.21%
Textbooks	2,704,470	1,106,458	1,543,430	54,582	97.98%
Total Instructional	280,020,014	23,718,996	3,748,957	252,552,061	9.81%
Support Services:					
Counseling & Health Services:					
Salaries	14,428,925	1,220,736	0	13,208,189	8.46%
Employee Benefits	7,291,380	610,078	0	6,681,302	8.37%
Contracted Services	2,153,613	36,361	0	2,117,252	1.69%
Supplies and Materials	200,386	7,235	3,327	189,824	5.27%
Equipment	0	0	0	0	0.00%
Total Counseling & Health	24,074,304	1,874,410	3,327	22,196,567	7.80%
Media Services & Supervision:					
Salaries	11,573,974	1,499,269	0	10,074,705	12.95%
Employee Benefits	5,340,872	701,465	0	4,639,407	13.13%
Supplies and Materials	677,441	81,844	46,215	549,381	18.90%
Library Books	321,860	50,904	21,341	249,616	22.45%
Audio Visual Materials	135,850	13,869	8,964	113,016	16.81%
Total Media & Supervision	18,049,997	2,347,352	76,520	15,626,125	13.43%
District Administration:					
Salaries	467,556	78,469	0	389,087	16.78%
Employee Benefits	313,793	51,777	0	262,016	16.50%
Legal Services	31,350	500	0	30,850	1.59%
Travel and Conferences	62,700	865	0	61,835	1.38%
Association Dues	44,987	300	0	44,687	0.67%
Supplies and Materials	43,890	69,861	3,950	(29,921)	168.17%
Total District Administration	964,276	201,771	3,950	758,555	21.33%
School Administration:					
Salaries	19,919,966	2,745,323	0	17,174,643	13.78%
Employee Benefits	10,956,982	1,393,710	0	9,563,272	12.72%
Association Dues	26,000	16,241	0	9,759	62.47%
Accreditation	34,610	25,257	0	9,353	72.98%
Travel and Conferences	146,300	1,384	0	144,916	0.95%
Supplies and Materials	78,375	7,810	0	70,565	9.97%
Total School Administration	31,162,233	4,189,726	0	26,972,507	13.44%

	Adopted Budget	Expenditures	Encumbrances	Budget Balance	% Expended
Business Services:					
Salaries	\$5,530,928	\$892,792	\$0	\$4,638,136	16.14%
Employee Benefits	2,664,267	429,995	0	2,234,272	16.14%
Purchased Services	363,456	34,414	25,390	303,652	16.45%
Tort Liability	519,620	19,939	0	499,681	3.84%
Travel and Conferences	45,337	965	0	44,372	2.13%
Wellness Program	20,000	0	0	20,000	0.00%
Supplies and Materials	1,101,808	344,050	211,854	545,904	50.45%
Total Business	10,245,416	1,722,156	237,243	8,286,017	19.12%
Operation & Maintenance Services:					
Salaries	14,686,192	2,367,379	0	12,318,813	16.12%
Employee Benefits	7,263,967	1,340,889	0	5,923,078	18.46%
Contracted Services	1,444,190	53,455	128,943	1,261,792	12.63%
Property Insurance	1,125,200	0	0	1,125,200	0.00%
Water and Sewer	1,977,269	470,143	0	1,507,126	23.78%
Waste Removal	471,818	24,836	0	446,982	5.26%
Telephone	552,229	26,145	550	525,534	4.83%
Heat	337,431	6,898	0	330,533	2.04%
Electricity	4,594,816	506,308	0	4,088,508	11.02%
Supplies and Materials	3,811,947	582,724	133,245	3,095,978	18.78%
Total Operation and Maintenance	36,265,059	5,378,777	262,737	30,623,545	15.56%
Transportation Services:					
Salaries	5,186,903	425,461	0	4,761,442	8.20%
Employee Benefits	1,990,856	323,031	0	1,667,825	16.23%
Contracted Services	561,165	7,473	10,523	543,169	3.21%
Utilities	40,233	3,109	0	37,124	7.73%
Travel & Conferences	454,575	1,117	0	453,458	0.25%
Supplies	171,380	8,428	103,661	59,291	65.40%
Fuel & Oil	963,490	13,034	277,512	672,944	30.16%
Repair Parts	444,125	48,071	285,583	110,471	75.13%
Purchase of Buses		0	0	0	0.00%
Driver Training	5,225	0	0	5,225	0.00%
Total Transportation	9,817,952	829,724	677,279	8,310,950	15.35%
FUND TOTAL	\$410,599,251	\$40,262,912	\$5,010,013	\$365,326,326	11.03%

WASHINGTON COUNTY SCHOOL DISTRICT

Capital Outlay Fund

Fund Summary

August 31, 2026

	Adopted Budget	Received/ Expended	Balance
Beginning Fund Balance	\$68,122,126	\$68,122,126	\$0
Revenues	125,467,704	1,512,974	(123,954,730)
Sale of Bonds		55,899,236	55,899,236
Total Available	193,589,830	125,534,336	(68,055,494)
Expenditures	135,535,122	11,756,809	123,778,313
Ending Fund Balance (Deficit)	\$58,054,708	\$113,777,527	\$55,722,819

Revenue Statement

	Adopted Budget	Received	Balance	% Received
Property Taxes	\$106,655,403	\$48,051	(\$106,607,352)	0.05%
Vehicle Fees in Lieu	9,254,225	879,892	(8,374,333)	9.51%
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	585,032	(2,914,968)	100.00%
Sale of Land	0	0	0	0.00%
Other Revenues	0	0	0	100.00%
FUND TOTAL	\$125,467,704	\$1,512,974	(\$123,954,730)	1.21%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Salaries & Benefits	\$664,827	\$108,622	\$556,205	16.34%
Professional Services	8,395,200	423,261	7,971,939	5.04%
Sites and Improvements	20,984,000	2,078,987	18,905,013	9.91%
Buildings	71,382,400	5,864,802	65,517,598	8.22%
Priority Equipment	7,615,000	1,291,389	6,323,611	16.96%
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	2,250	0	45.00%
Bond Principal	19,530,000	0	19,530,000	0.00%
Bond Interest	4,138,695	1,987,498	2,151,197	48.02%
FUND TOTAL	\$135,535,122	\$11,756,809	\$123,775,563	8.67%

WASHINGTON COUNTY SCHOOL DISTRICT

Education Foundation Fund

Revenue Statement

August 31, 2026

	Adopted Budget	Received	Balance	% Received
Sterling Scholar	\$0	\$0	\$0	0.00%
Contributions	1,200,000	109,938	(1,090,062)	9.16%
Interest on Investments	150,000	0	(150,000)	0.00%
FUND TOTAL	\$1,350,000	\$109,938	(\$1,240,062)	8.14%

Expenditure Statement

	Adopted Budget	Expenditures	Budget Balance	% Expended
Supplies and Materials	\$1,300,000	\$136,250	\$1,163,750	10.48%
Equipment & Site Improvements	50,000	0	50,000	0.00%
FUND TOTAL	\$1,350,000	\$136,250	\$1,213,750	10.09%

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

	Adopted			%
	Budget	Received	Balance	Received
Student Lunch Sales	\$3,177,482	\$398,167	(\$2,779,315)	0.00%
Adult Lunch Sales	62,256	2,542	(59,714)	4.08%
State Reimbursement	2,619,416	0	(2,619,416)	0.00%
Federal Reimbursement	6,270,000	1,376	(6,268,624)	0.02%
USDA Commodities	1,463,000	0	(1,463,000)	0.00%
FUND TOTAL	\$13,592,154	\$402,085	(\$13,190,069)	2.96%

Expenditure Statement

	Adopted		Budget	%
	Budget	Expenditures	Balance	Expended
Salaries	\$5,602,668	\$397,226	\$5,205,442	7.09%
Employee Benefits	2,701,607	309,650	2,391,957	11.46%
Purchased Food	4,300,000	(368,289)	4,668,289	-8.56%
USDA Commodities	1,463,000	0	1,463,000	0.00%
Supplies and Other	313,078	76,642	236,436	24.48%
Equipment	50,000	0	50,000	0.00%
Indirect Costs	1,090,957	0	1,090,957	0.00%
FUND TOTAL	\$15,521,310	\$415,230	\$15,106,080	2.68%