Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1132-0	1133-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	15,071,178.00	225,979.12	5,395.50
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,528,010.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		18,599,188.00	225,979.12	5,395.50
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	8,981,990.44	187,412.02	5,000.00
EMPLOYEE BENEFITS	200-299	3,259,648.79	38,567.10	1,012.50
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	459,564.58	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		12,701,203.81	225,979.12	6,012.50
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	3,110,622.95	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,055,479.05	0.00	0.00
PURCHASED SERVICES	300-399	4,261.31	0.00	0.00
MATERIALS & SUPPLIES	400-499	22,047.22	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	592.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		4,193,002.53	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	453,542.99	0.00	0.00
EMPLOYEE BENEFITS	200-299	228,463.38	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		682,006.37	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1132-0	1133-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	695,457.20	0.00	0.00
EMPLOYEE BENEFITS	200-299	228,444.15	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		923,901.35	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1132-0	1133-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	72,776.24	0.00	0.00
EMPLOYEE BENEFITS	200-299	26,297.70	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		99,073.94	0.00	0.00
TOTAL EXPENDITURES	1000-9899	18,599,188.00	225,979.12	6,012.50
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	(617.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	617.00
ENDING FUND BALANCE - SEP 30	(NET)	(0.00)	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-1

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1220-0	1221-0	1222-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	312,083.00	69,694.00	36,687.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		312,083.00	69,694.00	36,687.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	32,416.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	32,416.44
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	221,120.04	0.00	0.00
EMPLOYEE BENEFITS	200-299	87,061.50	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,901.46	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		312,083.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	4,270.56
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	4,270.56

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-1

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1220-0	1221-0	1222-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	52,033.81	0.00
EMPLOYEE BENEFITS	200-299	0.00	17,660.19	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	69,694.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-1

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1220-0	1221-0	1222-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	312,083.00	69,694.00	36,687.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	(0.00)	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1225-0	1230-0	1232-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	337,500.00	340,000.00	5,226.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		337,500.00	340,000.00	5,226.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,226.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	5,226.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	272,247.64	254,340.60	0.00
EMPLOYEE BENEFITS	200-299	90,590.70	85,659.40	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		362,838.34	340,000.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1225-0	1230-0	1232-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1225-0	1230-0	1232-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	362,838.34	340,000.00	5,226.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(25,338.34)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	25,338.34	0.00	943.53
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	943.53

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-2

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	1233-0	1235-0	1240-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	85,000.00	6,128.00	42,727.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		85,000.00	6,128.00	42,727.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	63,440.04	0.00	3,342.45
EMPLOYEE BENEFITS	200-299	24,812.12	0.00	929.91
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,699.05	0.00	38,454.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		89,951.21	0.00	42,727.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,390.79	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		2,390.79	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-2

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1233-0	1235-0	1240-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-2

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	1233-0	1235-0	1240-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	92,342.00	0.00	42,727.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(7,342.00)	6,128.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	7,342.00	11,818.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	17,946.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1252-0	1254-0	1255-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	1,277.00	3,000.00	63,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		1,277.00	3,000.00	63,000.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	2,000.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	414.70	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,277.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,277.00	2,414.70	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	44,169.04
EMPLOYEE BENEFITS	200-299	0.00	0.00	18,830.96
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	63,000.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1252-0	1254-0	1255-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GEN		
DESCRIPTION - FUND SOURCE	ACCT#	1252-0	1254-0	1255-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,277.00	2,414.70	63,000.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	585.30	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	434.48	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	1,019.78	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-3

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	1256-0	1257-0	1258-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	56,000.00	30,059.00	1,363.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		56,000.00	30,059.00	1,363.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	22,466.61	1,112.71
EMPLOYEE BENEFITS	200-299	0.00	4,840.84	250.29
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	27,307.45	1,363.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	41,859.50	0.00	0.00
EMPLOYEE BENEFITS	200-299	14,140.50	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		56,000.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-3

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1256-0	1257-0	1258-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-3

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1256-0	1257-0	1258-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	56,000.00	27,307.45	1,363.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	2,751.55	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	2,751.55	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1260-0	1260-9	1262-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	10,000.00	0.00	8,596.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		10,000.00	0.00	8,596.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,030.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,906.64	8,239.00	7,058.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		5,936.64	8,239.00	7,058.42
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	250.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	19.13	0.00	0.00
PURCHASED SERVICES	300-399	2,778.29	0.00	0.00
MATERIALS & SUPPLIES	400-499	8,339.37	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	555.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		11,941.79	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1260-0	1260-9	1262-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1260-0	1260-9	1262-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	17,878.43	8,239.00	7,058.42
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(7,878.43)	(8,239.00)	1,537.58
BEGINNING FUND BALANCE - OCT 1	0300-0399	9,796.93	8,239.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	1,918.50	0.00	1,537.58

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-4

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	1271-0	1273-0	1274-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	40,000.00	27,947.00	183,551.75
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		40,000.00	27,947.00	183,551.75
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	30,261.60	520.00	152,500.00
EMPLOYEE BENEFITS	200-299	9,738.40	39.73	31,051.75
PURCHASED SERVICES	300-399	0.00	26,016.93	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,700.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		40,000.00	28,276.66	183,551.75
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-4

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1271-0	1273-0	1274-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-4

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1271-0	1273-0	1274-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	40,000.00	28,276.66	183,551.75
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(329.66)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,290.47	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	960.81	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1275-0	1279-0	1285-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	34,022.00	14,520.90	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		34,022.00	14,520.90	0.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	22,481.50	0.00	0.00
EMPLOYEE BENEFITS	200-299	8,294.69	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		30,776.19	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	13,000.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	2,676.20	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,245.81	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		3,245.81	15,676.20	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1275-0	1279-0	1285-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GEN		
DESCRIPTION - FUND SOURCE	ACCT#	1275-0	1279-0	1285-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	34,022.00	15,676.20	0.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(1,155.30)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,155.30	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-5

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	1287-0	1310-0	1410-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	70,432.00	2,807,974.00	64,224.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		70,432.00	2,807,974.00	64,224.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	49,034.99
EMPLOYEE BENEFITS	200-299	0.00	0.00	15,189.01
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	64,224.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-5

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1287-0	1310-0	1410-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	1,648,718.44	0.00
EMPLOYEE BENEFITS	200-299	0.00	888,787.56	0.00
PURCHASED SERVICES	300-399	0.00	22,050.17	0.00
MATERIALS & SUPPLIES	400-499	0.00	248,379.50	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	38.33	0.00
TOTAL AUXILIARY SERVICES		0.00	2,807,974.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,200.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		2,200.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-5

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1287-0	1310-0	1410-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,200.00	2,807,974.00	64,224.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	68,232.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	136,221.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	204,453.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1414-0	1416-0	1417-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	395.00	28,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		0.00	395.00	28,000.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	394.57	28,000.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	394.57	28,000.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1414-0	1416-0	1417-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GEN		
DESCRIPTION - FUND SOURCE	ACCT#	1414-0	1416-0	1417-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	394.57	28,000.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.43	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	2,774.30	197.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	2,774.30	197.43	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-6

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	1520-0	1540-0	1720-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	71,234.00	75,000.00	456,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		71,234.00	75,000.00	456,000.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	56,302.53	0.00
EMPLOYEE BENEFITS	200-299	0.00	17,387.57	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	73,690.10	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	469.90	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	840.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	1,309.90	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-6

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1520-0	1540-0	1720-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-6

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1520-0	1540-0	1720-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	51,027.45	0.00	307,950.17
EMPLOYEE BENEFITS	200-299	20,206.55	0.00	133,827.10
PURCHASED SERVICES	300-399	0.00	0.00	2,397.09
MATERIALS & SUPPLIES	400-499	0.00	0.00	7,349.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	4,476.00
TOTAL OTHER EXPENDITURES		71,234.00	0.00	456,000.00
TOTAL EXPENDITURES	1000-9899	71,234.00	75,000.00	456,000.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	(0.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	(0.00)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1721-0	1761-0	1765-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	65,500.00	0.00	2,452,816.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		65,500.00	0.00	2,452,816.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	38,090.36	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		38,090.36	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	475.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	36.32	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,800.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		5,311.32	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	952,109.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	383,964.80
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	77,182.72
TOTAL OPERATION & MAINTENANCE		0.00	0.00	1,413,256.90

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1721-0	1761-0	1765-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	515.52	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	515.52	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	100,642.50	123,211.99
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	142,170.59	176,486.27
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	242,813.09	299,698.26
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1721-0	1761-0	1765-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	43,401.68	243,328.61	1,712,955.16
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	22,098.32	(243,328.61)	739,860.84
BEGINNING FUND BALANCE - OCT 1	0300-0399	264,717.00	972,207.20	1,710,705.16
ENDING FUND BALANCE - SEP 30	(NET)	286,815.32	728,878.59	2,450,566.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-7

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1768-0	1769-0	1771-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	100,000.00	39,825.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		100,000.00	39,825.00	0.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,200.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	33,655.75	0.00	36,655.63
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,910.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		41,765.75	0.00	36,655.63
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	9,035.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	690.10	0.00	0.00
PURCHASED SERVICES	300-399	14,467.98	0.00	0.00
MATERIALS & SUPPLIES	400-499	22,830.12	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,476.97	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		48,500.17	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	3,423.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	3,423.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-7

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1768-0	1769-0	1771-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	707.50	0.00	0.00
EMPLOYEE BENEFITS	200-299	79.88	0.00	0.00
PURCHASED SERVICES	300-399	8,946.70	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		9,734.08	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-7

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	1768-0	1769-0	1771-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	11,367.50	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,356.73	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	27,100.77	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	39,825.00	0.00
TOTAL EXPENDITURES	1000-9899	100,000.00	39,825.00	40,078.63
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	(40,078.63)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	40,078.63
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1772-0	1773-0	1774-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	85,233.00	0.00	31,640.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		85,233.00	0.00	31,640.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	268.80
MATERIALS & SUPPLIES	400-499	80,794.20	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		80,794.20	0.00	268.80
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1772-0	1773-0	1774-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	1772-0	1773-0	1774-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	14,575.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,326.39
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	13,469.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	31,371.20
TOTAL EXPENDITURES	1000-9899	80,794.20	0.00	31,640.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	4,438.80	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	71,720.41	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	76,159.21	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-8

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	1775-0	1776-0	1810-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	37,830.00	89,647.00	5,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		37,830.00	89,647.00	5,000.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	1,500.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	431.78	0.00	3,500.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		431.78	0.00	5,000.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	395.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	30.11	0.00	0.00
PURCHASED SERVICES	300-399	1,194.95	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		1,620.06	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-8

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1775-0	1776-0	1810-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-8

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	1775-0	1776-0	1810-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	2,400.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	472.73	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,800.84	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		15,673.57	0.00	0.00
TOTAL EXPENDITURES	1000-9899	17,725.41	0.00	5,000.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	20,104.59	89,647.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	20,104.59	89,647.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	2130-0	2241-0	2254-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	1,621.00	168,842.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		1,621.00	168,842.00	0.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	115,165.40	0.00
EMPLOYEE BENEFITS	200-299	0.00	53,676.60	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	168,842.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	2130-0	2241-0	2254-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	9,527.73	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		9,527.73	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	2130-0	2241-0	2254-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	9,527.73	168,842.00	0.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(7,906.73)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	11,470.00	0.00	130,967.26
ENDING FUND BALANCE - SEP 30	(NET)	3,563.27	0.00	130,967.26

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-9

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	2259-0	2901-0	2901-9
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	669.12	60,305.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		669.12	60,305.00	0.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	20,000.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	4,244.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	17,865.30	71,347.05
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	42,109.30	71,347.05
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	7,500.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	3,200.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	10,700.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-9

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	2259-0	2901-0	2901-9
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-9

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	2259-0	2901-0	2901-9
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	8,056.51	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,687.74	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	9,744.25	0.00
TOTAL EXPENDITURES	1000-9899	0.00	62,553.55	71,347.05
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	669.12	(2,248.55)	(71,347.05)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	6,494.09	71,347.05
ENDING FUND BALANCE - SEP 30	(NET)	669.12	4,245.54	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	5690-0	6001-0	6690-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	440.00	0.00
LOCAL REVENUES	6000-7999	0.00	4,053,510.09	107,600.00
OTHER REVENUES	8000-8999	0.00	41,819.66	0.00
TOTAL REVENUES		0.00	4,095,769.75	107,600.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	1,268,752.75	0.00
EMPLOYEE BENEFITS	200-299	0.00	351,600.85	0.00
PURCHASED SERVICES	300-399	0.00	11,972.40	0.00
MATERIALS & SUPPLIES	400-499	0.00	67,051.51	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	100.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	1,699,477.51	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	118,433.93	0.00
EMPLOYEE BENEFITS	200-299	0.00	26,501.99	0.00
PURCHASED SERVICES	300-399	0.00	103,771.24	0.00
MATERIALS & SUPPLIES	400-499	0.00	31,234.39	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	11,296.03	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	291,237.58	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,600.00	0.00
PURCHASED SERVICES	300-399	0.00	1,260,332.21	0.00
MATERIALS & SUPPLIES	400-499	0.00	159,268.40	0.00
CAPITAL OUTLAY	500-599	150,937.73	130,682.20	0.00
OTHER OBJECTS	600-997	0.00	4.29	0.00
TOTAL OPERATION & MAINTENANCE		150,937.73	1,551,887.10	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - FUND SOURCE	ACCT#	5690-0	6001-0	6690-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	15,157.50	0.00
EMPLOYEE BENEFITS	200-299	0.00	2,362.53	0.00
PURCHASED SERVICES	300-399	0.00	41,992.60	0.00
MATERIALS & SUPPLIES	400-499	0.00	15,284.87	0.00
CAPITAL OUTLAY	500-599	0.00	358,047.07	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	432,844.57	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	243,492.20	0.00
EMPLOYEE BENEFITS	200-299	0.00	56,588.16	0.00
PURCHASED SERVICES	300-399	0.00	186,396.92	0.00
MATERIALS & SUPPLIES	400-499	0.00	63,295.95	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	62,607.51	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	612,380.74	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	579,014.03	0.00
INTEREST	932-932	0.00	173,401.58	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	752,415.61	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - GEN	
DESCRIPTION - FUND SOURCE	ACCT#	5690-0	6001-0	6690-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	39,780.95	0.00
EMPLOYEE BENEFITS	200-299	0.00	4,774.78	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,002.62	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	45,558.35	0.00
TOTAL EXPENDITURES	1000-9899	150,937.73	5,385,801.46	0.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	174,529.75	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	64,220.92	0.00
TRANSFERS OUT	920-929	0.00	77,681.30	52,000.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	161,069.37	(52,000.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	161,069.37	(52,000.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(150,937.73)	(1,128,962.34)	55,600.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	150,937.73	2,709,233.02	105,027.60
ENDING FUND BALANCE - SEP 30	(NET)	0.00	1,580,270.68	160,627.60

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-10

FUND TYPES	ERAL			
DESCRIPTION - FUND SOURCE	ACCT#	6850-0	6991-0	8990-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	20,601.55	0.00
OTHER REVENUES	8000-8999	0.00	0.00	897.45
TOTAL REVENUES		0.00	20,601.55	897.45
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-10

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	6850-0	6991-0	8990-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	480.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	480.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-10

FUND TYPES		ERAL		
DESCRIPTION - FUND SOURCE	ACCT#	6850-0	6991-0	8990-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	480.00	0.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	20,121.55	897.45
BEGINNING FUND BALANCE - OCT 1	0300-0399	5,049,978.00	1,064,864.27	10,911.92
ENDING FUND BALANCE - SEP 30	(NET)	5,049,978.00	1,084,985.82	11,809.37

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8995-0	8997-0	9140-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	59,158.85	2,681.50	0.00
TOTAL REVENUES		59,158.85	2,681.50	0.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8995-0	8997-0	9140-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	92,430.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	1,162,395.66
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		92,430.00	0.00	1,162,395.66
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	254,914.10
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	254,914.10
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8995-0	8997-0	9140-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	92,430.00	0.00	1,417,309.76
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	1,626,746.26
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	1,626,746.26
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	1,626,746.26
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(33,271.15)	2,681.50	209,436.50
BEGINNING FUND BALANCE - OCT 1	0300-0399	98,646.05	413,093.10	(209,436.50)
ENDING FUND BALANCE - SEP 30	(NET)	65,374.90	415,774.60	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-A-11

FUND TYPES		GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	23,723,121.39
FEDERAL REVENUES	3000-5999	440.00
LOCAL REVENUES	6000-7999	7,709,721.64
OTHER REVENUES	8000-8999	104,557.46
TOTAL REVENUES		31,537,840.49
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	10,800,001.44
EMPLOYEE BENEFITS	200-299	3,780,868.97
PURCHASED SERVICES	300-399	19,471.20
MATERIALS & SUPPLIES	400-499	905,233.35
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	5,010.00
TOTAL INSTRUCTIONAL SERVICES		15,510,584.96
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	4,269,230.30
EMPLOYEE BENEFITS	200-299	1,422,545.84
PURCHASED SERVICES	300-399	162,851.39
MATERIALS & SUPPLIES	400-499	119,992.94
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	24,460.00
TOTAL INSTRUCTIONAL SUPPORT SERV		5,999,080.47
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	453,542.99
EMPLOYEE BENEFITS	200-299	230,063.38
PURCHASED SERVICES	300-399	2,220,135.15
MATERIALS & SUPPLIES	400-499	543,233.20
CAPITAL OUTLAY	500-599	281,619.93
OTHER OBJECTS	600-997	77,187.01
TOTAL OPERATION & MAINTENANCE		3,805,781.66

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-B-11

FUND TYPES		GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	1,664,583.44
EMPLOYEE BENEFITS	200-299	891,229.97
PURCHASED SERVICES	300-399	72,989.47
MATERIALS & SUPPLIES	400-499	356,094.37
CAPITAL OUTLAY	500-599	1,520,442.73
OTHER OBJECTS	600-997	38.33
TOTAL AUXILIARY SERVICES		4,505,378.31
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	990,983.21
EMPLOYEE BENEFITS	200-299	302,692.50
PURCHASED SERVICES	300-399	189,112.44
MATERIALS & SUPPLIES	400-499	63,295.95
CAPITAL OUTLAY	500-599	254,914.10
OTHER OBJECTS	600-997	63,087.51
TOTAL GENERAL ADMIN SERVICES		1,864,085.71
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	223,854.49
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	318,656.86
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		542,511.35
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	579,014.03
INTEREST	932-932	182,929.31
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		761,943.34

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-I-C-11

FUND TYPES		GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	507,933.82
EMPLOYEE BENEFITS	200-299	191,949.72
PURCHASED SERVICES	300-399	2,397.09
MATERIALS & SUPPLIES	400-499	61,723.68
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	4,476.00
TOTAL OTHER EXPENDITURES		768,480.31
TOTAL EXPENDITURES	1000-9899	33,757,846.11
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	174,529.75
OTHER FINANCING SOURCES	9000-9997 9910	1,690,967.18
TRANSFERS OUT	920-929 9900-9999	129,681.30
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	1,735,815.63
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	1,735,815.63
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(484,189.99)
BEGINNING FUND BALANCE - OCT 1	0300-0399	12,879,129.34
ENDING FUND BALANCE - SEP 30	(NET)	12,394,939.35

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL	
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3290-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	689,479.00	21,093.00	26,389.61
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		689,479.00	21,093.00	26,389.61
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	249,142.55	0.00	0.00
EMPLOYEE BENEFITS	200-299	139,148.56	0.00	0.00
PURCHASED SERVICES	300-399	21,978.67	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,772.78	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		423,042.56	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	132,890.22	0.00	0.00
MATERIALS & SUPPLIES	400-499	5,604.40	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,690.44	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		147,185.06	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL	
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3290-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	88,705.08	0.00	0.00
EMPLOYEE BENEFITS	200-299	27,923.08	0.00	0.00
PURCHASED SERVICES	300-399	2,623.22	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	182.63	0.00
TOTAL GENERAL ADMIN SERVICES		119,251.38	182.63	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL	
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3290-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	12,907.27	0.00
EMPLOYEE BENEFITS	200-299	0.00	7,612.48	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	390.62	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	20,910.37	0.00
TOTAL EXPENDITURES	1000-9899	689,479.00	21,093.00	0.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	26,389.61
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	26,389.61

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-1

FUND TYPES		REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	3310-0	3317-0	3510-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	40,165.00	8,582.22	34,719.38
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		40,165.00	8,582.22	34,719.38
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,176.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,250.86	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		16,426.86	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	2,802.50	0.00	21,764.48
EMPLOYEE BENEFITS	200-299	213.55	0.00	11,074.23
PURCHASED SERVICES	300-399	16,724.52	0.00	1,581.32
MATERIALS & SUPPLIES	400-499	0.00	8,582.22	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,703.58	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		23,444.15	8,582.22	34,420.03
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-B-1

FUND TYPES		REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	3310-0	3317-0	3510-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	293.99	0.00	299.35
TOTAL GENERAL ADMIN SERVICES		293.99	0.00	299.35
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-1

FUND TYPES		REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	3310-0	3317-0	3510-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	40,165.00	8,582.22	34,719.38
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL	
DESCRIPTION - FUND SOURCE	ACCT#	4110-0	4110-1	4130-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	827,196.00	16,888.05	134,999.76
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		827,196.00	16,888.05	134,999.76
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	453,454.03	0.00	54,147.54
EMPLOYEE BENEFITS	200-299	169,445.45	0.00	20,145.30
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		622,899.48	0.00	74,292.84
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	118,952.49	11,416.77	42,513.16
EMPLOYEE BENEFITS	200-299	40,616.24	5,471.28	16,358.33
PURCHASED SERVICES	300-399	0.00	0.00	472.00
MATERIALS & SUPPLIES	400-499	7,017.94	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	399.00	0.00	75.00
TOTAL INSTRUCTIONAL SUPPORT SERV		166,985.67	16,888.05	59,418.49
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL	
DESCRIPTION - FUND SOURCE	ACCT#	4110-0	4110-1	4130-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	28,807.56	0.00	0.00
EMPLOYEE BENEFITS	200-299	8,503.29	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,288.43
TOTAL GENERAL ADMIN SERVICES		37,310.85	0.00	1,288.43
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - FUND SOURCE	ACCT#	4110-0	4110-1	4130-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	827,196.00	16,888.05	134,999.76
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-2

FUND TYPES		REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	4160-0	4161-0	4165-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	59,186.00	1,732,317.36	75,408.03
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		59,186.00	1,732,317.36	75,408.03
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	27,266.65	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	27,266.65	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	75,408.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	75,408.03

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-B-2

FUND TYPES		REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	4160-0	4161-0	4165-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	275.50	0.00
EMPLOYEE BENEFITS	200-299	0.00	44.24	0.00
PURCHASED SERVICES	300-399	0.00	2,790.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	3,109.74	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	218,020.21	0.00
EMPLOYEE BENEFITS	200-299	0.00	42,322.36	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	260,342.57	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-2

FUND TYPES		REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	4160-0	4161-0	4165-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	301,526.70	0.00
EMPLOYEE BENEFITS	200-299	0.00	48,150.37	0.00
PURCHASED SERVICES	300-399	0.00	30,689.90	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,054,571.43	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	6,660.00	0.00
TOTAL OTHER EXPENDITURES		0.00	1,441,598.40	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,732,317.36	75,408.03
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929	59,186.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL	(NET)	(59,186.00)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(59,186.00)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL	
DESCRIPTION - FUND SOURCE	ACCT#	4180-0	5101-0	5170-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	8,584.80	0.00
FEDERAL REVENUES	3000-5999	86,709.96	2,279,115.63	539,420.64
LOCAL REVENUES	6000-7999	0.00	178,614.37	0.00
OTHER REVENUES	8000-8999	0.00	41,425.67	0.00
TOTAL REVENUES		86,709.96	2,507,740.47	539,420.64
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	23,866.56	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,327.94	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		27,194.50	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	72,187.38	0.00	0.00
EMPLOYEE BENEFITS	200-299	21,526.42	0.00	0.00
PURCHASED SERVICES	300-399	19,676.44	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,928.70	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		117,318.94	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL	
DESCRIPTION - FUND SOURCE	ACCT#	4180-0	5101-0	5170-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	933,930.32	0.00
EMPLOYEE BENEFITS	200-299	0.00	409,849.72	0.00
PURCHASED SERVICES	300-399	0.00	68,166.99	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,209,391.12	0.00
CAPITAL OUTLAY	500-599	0.00	17,735.61	0.00
OTHER OBJECTS	600-997	0.00	3,331.00	0.00
TOTAL AUXILIARY SERVICES		0.00	2,642,404.76	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,382.52	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		1,382.52	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL	
DESCRIPTION - FUND SOURCE	ACCT#	4180-0	5101-0	5170-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	33,464.60
EMPLOYEE BENEFITS	200-299	0.00	0.00	4,388.68
PURCHASED SERVICES	300-399	0.00	0.00	109.69
MATERIALS & SUPPLIES	400-499	0.00	2,795.82	165,061.65
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	2,795.82	203,024.62
TOTAL EXPENDITURES	1000-9899	145,895.96	2,645,200.58	203,024.62
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	59,186.00	97,292.47	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	64,654.59
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	59,186.00	97,292.47	(64,654.59)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	59,186.00	97,292.47	(64,654.59)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(40,167.64)	271,741.43
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	519,112.98	27,695.50
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	478,945.34	299,436.93

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-3

FUND TYPES		REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	5196-0	5990-0	7101-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	34,125.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	1,313,276.02
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		0.00	34,125.00	1,313,276.02
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	112,601.74
MATERIALS & SUPPLIES	400-499	0.00	0.00	301,165.43
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	21,076.50
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	434,843.67
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	120,365.20
MATERIALS & SUPPLIES	400-499	0.00	0.00	124,021.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	36,526.82
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	280,913.54
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	73,622.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	35,060.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	108,683.27

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-B-3

FUND TYPES		REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	5196-0	5990-0	7101-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	3,861.05
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	3,861.05
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	34,125.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	34,125.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-3

FUND TYPES		REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	5196-0	5990-0	7101-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	220.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	313,600.32
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	313,820.32
TOTAL EXPENDITURES	1000-9899	0.00	34,125.00	1,142,121.85
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	132,375.23
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	150,884.45
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	(18,509.22)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(18,509.22)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	152,644.95
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,519.59	78.70	1,095,929.57
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	1,519.59	78.70	1,248,574.52

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	8,584.80
FEDERAL REVENUES	3000-5999	6,605,794.64
LOCAL REVENUES	6000-7999	1,491,890.39
OTHER REVENUES	8000-8999	41,425.67
TOTAL REVENUES		8,147,695.50
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	780,610.68
EMPLOYEE BENEFITS	200-299	332,067.25
PURCHASED SERVICES	300-399	140,756.41
MATERIALS & SUPPLIES	400-499	324,189.07
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	21,076.50
TOTAL INSTRUCTIONAL SERVICES		1,598,699.91
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	269,636.78
EMPLOYEE BENEFITS	200-299	95,260.05
PURCHASED SERVICES	300-399	318,976.35
MATERIALS & SUPPLIES	400-499	145,226.08
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	53,323.54
TOTAL INSTRUCTIONAL SUPPORT SERV		882,422.80
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	149,030.52
MATERIALS & SUPPLIES	400-499	35,060.78
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		184,091.30

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	934,205.82
EMPLOYEE BENEFITS	200-299	409,893.96
PURCHASED SERVICES	300-399	74,818.04
MATERIALS & SUPPLIES	400-499	1,209,391.12
CAPITAL OUTLAY	500-599	17,735.61
OTHER OBJECTS	600-997	3,331.00
TOTAL AUXILIARY SERVICES		2,649,375.55
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	335,532.85
EMPLOYEE BENEFITS	200-299	78,748.73
PURCHASED SERVICES	300-399	2,623.22
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	3,446.92
TOTAL GENERAL ADMIN SERVICES		420,351.72
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	34,125.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		34,125.00
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	347,898.57
EMPLOYEE BENEFITS	200-299	60,151.53
PURCHASED SERVICES	300-399	31,019.59
MATERIALS & SUPPLIES	400-499	1,536,419.84
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	6,660.00
TOTAL OTHER EXPENDITURES		1,982,149.53
TOTAL EXPENDITURES	1000-9899	7,751,215.81
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	288,853.70
OTHER FINANCING SOURCES	9000-9997 9910	0.00
TRANSFERS OUT	920-929 9900-9999	274,725.04
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	14,128.66
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	14,128.66
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	410,608.35
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,644,336.34
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	2,054,944.69

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	9110-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	424,536.00	161,712.51	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	154,150.00	1,478.02
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		424,536.00	315,862.51	1,478.02
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	9110-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	365,703.90	206,173.91	0.00
INTEREST	932-932	58,832.10	134,282.16	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		424,536.00	340,456.07	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	9110-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	424,536.00	340,456.07	0.00
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(24,593.56)	1,478.02
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	24,593.56	130,992.48
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	132,470.50

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-III-A-1

FUND TYPES		GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	586,248.51
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	155,628.02
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		741,876.53
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-III-B-1

FUND TYPES		GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	571,877.81
INTEREST	932-932	193,114.26
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		764,992.07

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-III-C-1

FUND TYPES		GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	764,992.07
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00
TRANSFERS OUT	920-929 9900-9999	0.00
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(23,115.54)
BEGINNING FUND BALANCE - OCT 1	0300-0399	155,586.04
ENDING FUND BALANCE - SEP 30	(NET)	132,470.50

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				G(
DESCRIPTION - FUND SOURCE	ACCT#	2120-0	2210-0	8410-0
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	15.00	387,103.49
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		0.00	15.00	387,103.49
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GC
DESCRIPTION - FUND SOURCE	ACCT#	2120-0	2210-0	8410-0
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	15.00	15.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	15.00	15.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	209,867.63	0.00	256,372.16
INTEREST	932-932	33,585.17	0.00	130,731.33
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		243,452.80	0.00	387,103.49

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GC
DESCRIPTION - FUND SOURCE	ACCT#	2120-0	2210-0	8410-0
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	243,452.80	15.00	387,118.49
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(243,452.80)	0.00	(15.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	286,198.17	0.00	(42,730.37)
ENDING FUND BALANCE - SEP 30	(NET)	42,745.37	0.00	(42,745.37)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-A-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS	
DESCRIPTION - FUND SOURCE	ACCT#	8411-0	(Memo Only)
REVENUES:	1000-8999		
STATE REVENUES	1000-2999	59,167.00	446,285.49
FEDERAL REVENUES	3000-5999	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00
TOTAL REVENUES		59,167.00	446,285.49
EXPENDITURES:	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	59,167.00	59,167.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		59,167.00	59,167.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-B-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS	
DESCRIPTION - FUND SOURCE	ACCT#	8411-0	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	30.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	30.00
DEBT SERVICES	8000-8999		
PRINCIPAL	931-931	0.00	466,239.79
INTEREST	932-932	0.00	164,316.50
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICES		0.00	630,556.29

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-C-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS	
DESCRIPTION - FUND SOURCE	ACCT#	8411-0	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	59,167.00	689,753.29
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00
TOTAL	(NET)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(243,467.80)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	243,467.80
ENDING FUND BALANCE - SEP 30	(NET)	0.00	(0.00)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)	PROP
OPERATING REVENUES:			
LOCAL REVENUES (SPECIFY):	6000-7999	0.00	
TOTAL OPERATING REVENUES		0.00	
OPERATING EXPENSES:	010-997		
PERSONAL SERVICES	010-199	0.00	
EMPLOYEE BENEFITS	200-299	0.00	
PURCHASED SERVICES	300-399	0.00	
MATERIALS & SUPPLIES	400-499	0.00	
CAPITAL OUTLAY	500-599	0.00	
OTHER OBJECTS	600-997	0.00	
TOTAL OPERATING EXPENSES		0.00	
OPERATING INCOME (LOSS)	(NET)	0.00	
NON-OPERATING REVENUES:			
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00	
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00	
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00	
TOTAL NON-OPERATING REVENUES		0.00	
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)	0.00	
OPERATING TRANSFERS IN	9200-9299 9910	0.00	
OPERATING TRANSFERS OUT	920-929	0.00	
NET INCOME	(NET)	0.00	
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	0.00	
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-V-A-1

FUND TYPE	RIETARY - ENTERPRISE
DESCRIPTION - FUND SOURCE	ACCT#
OPERATING REVENUES:	
LOCAL REVENUES (SPECIFY):	6000-7999
TOTAL OPERATING REVENUES	
OPERATING EXPENSES:	010-997
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL OPERATING EXPENSES	
OPERATING INCOME (LOSS)	(NET)
NON-OPERATING REVENUES:	
STATE REVENUES (ATTACH SCHEDULE)	1000-2999
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999
TOTAL NON-OPERATING REVENUES	
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)
OPERATING TRANSFERS IN	9200-9299 9910
OPERATING TRANSFERS OUT	920-929
NET INCOME	(NET)
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - INTERNAL SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	0.00
TOTAL OPERATING REVENUES		0.00
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OPERATING INCOME (LOSS)	(NET)	0.00
NON-OPERATING REVENUES:		
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00
TOTAL NON-OPERATING REVENUES		0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)	0.00
OPERATING TRANSFERS IN	9200-9299 9910	0.00
OPERATING TRANSFERS OUT	920-929	0.00
NET INCOME	(NET)	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - INTERNAL SERVICE FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-VI-A-1

FUND TYPE	RIETARY - ENTERPRISE
DESCRIPTION - FUND SOURCE	ACCT#
OPERATING REVENUES:	
LOCAL REVENUES (SPECIFY):	6000-7999
TOTAL OPERATING REVENUES	
OPERATING EXPENSES:	010-997
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL OPERATING EXPENSES	
OPERATING INCOME (LOSS)	(NET)
NON-OPERATING REVENUES:	
STATE REVENUES (ATTACH SCHEDULE)	1000-2999
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999
TOTAL NON-OPERATING REVENUES	
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)
OPERATING TRANSFERS IN	9200-9299 9910
OPERATING TRANSFERS OUT	920-929
NET INCOME	(NET)
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	(Memo Only)	PROP
OPERATING REVENUES:			
LOCAL REVENUES (SPECIFY):	6000-7999	0.00	
TOTAL OPERATING REVENUES		0.00	
OPERATING EXPENSES:	010-997		
PERSONAL SERVICES	010-199	0.00	
EMPLOYEE BENEFITS	200-299	0.00	
PURCHASED SERVICES	300-399	0.00	
MATERIALS & SUPPLIES	400-499	0.00	
CAPITAL OUTLAY	500-599	0.00	
OTHER OBJECTS	600-997	0.00	
TOTAL OPERATING EXPENSES		0.00	
OPERATING INCOME (LOSS)	(NET)	0.00	
NON-OPERATING REVENUES:			
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00	
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00	
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00	
TOTAL NON-OPERATING REVENUES		0.00	
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)	0.00	
OPERATING TRANSFERS IN	9200-9299 9910	0.00	
OPERATING TRANSFERS OUT	920-929	0.00	
NET INCOME	(NET)	0.00	
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	0.00	
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-VII-A-1

FUND TYPE	RIETARY - ENTERPRISE
DESCRIPTION - FUND SOURCE	ACCT#
OPERATING REVENUES:	
LOCAL REVENUES (SPECIFY):	6000-7999
TOTAL OPERATING REVENUES	
OPERATING EXPENSES:	010-997
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL OPERATING EXPENSES	
OPERATING INCOME (LOSS)	(NET)
NON-OPERATING REVENUES:	
STATE REVENUES (ATTACH SCHEDULE)	1000-2999
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999
TOTAL NON-OPERATING REVENUES	
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)
OPERATING TRANSFERS IN	9200-9299 9910
OPERATING TRANSFERS OUT	920-929
NET INCOME	(NET)
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			FIDUCIARY - EXPENDA
DESCRIPTION - FUND SOURCE	ACCT#	7501-0	(Memo Only)
REVENUES:	1000-8999		
STATE REVENUES	1000-2999	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00
LOCAL REVENUES	6000-7999	1,165,030.42	1,165,030.42
OTHER REVENUES	8000-8999	0.00	0.00
TOTAL REVENUES		1,165,030.42	1,165,030.42
EXPENDITURES:	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	228,943.29	228,943.29
MATERIALS & SUPPLIES	400-499	288,262.60	288,262.60
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	60,489.08	60,489.08
TOTAL INSTRUCTIONAL SERVICES		577,694.97	577,694.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	101,528.59	101,528.59
MATERIALS & SUPPLIES	400-499	205,059.37	205,059.37
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	30,337.68	30,337.68
TOTAL INSTRUCTIONAL SUPPORT SERV		336,925.64	336,925.64
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	25,918.59	25,918.59
MATERIALS & SUPPLIES	400-499	17,085.80	17,085.80
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		43,004.39	43,004.39

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			FIDUCIARY - EXPENDA
DESCRIPTION - FUND SOURCE	ACCT#	7501-0	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	9,462.98	9,462.98
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		9,462.98	9,462.98
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00
DEBT SERVICES	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			FIDUCIARY - EXPENDA
DESCRIPTION - FUND SOURCE	ACCT#	7501-0	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	279,262.36	279,262.36
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	4,085.87	4,085.87
TOTAL OTHER EXPENDITURES		283,348.23	283,348.23
TOTAL EXPENDITURES	1000-9899	1,250,436.21	1,250,436.21
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	54,167.09	54,167.09
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	113,144.20	113,144.20
OTHER FUND USES	900-997	0.00	0.00
TOTAL	(NET)	(58,977.11)	(58,977.11)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(58,977.11)	(58,977.11)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(144,382.90)	(144,382.90)
BEGINNING FUND BALANCE - OCT 1	0300-0399	846,508.14	846,508.14
ENDING FUND BALANCE - SEP 30	(NET)	702,125.24	702,125.24

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	ABLE TRUST
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	
FEDERAL REVENUES	3000-5999	
LOCAL REVENUES	6000-7999	
OTHER REVENUES	8000-8999	
TOTAL REVENUES		
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	
EMPLOYEE BENEFITS	200-299	
PURCHASED SERVICES	300-399	
MATERIALS & SUPPLIES	400-499	
CAPITAL OUTLAY	500-599	
OTHER OBJECTS	600-997	
TOTAL INSTRUCTIONAL SERVICES		
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	
EMPLOYEE BENEFITS	200-299	
PURCHASED SERVICES	300-399	
MATERIALS & SUPPLIES	400-499	
CAPITAL OUTLAY	500-599	
OTHER OBJECTS	600-997	
TOTAL INSTRUCTIONAL SUPPORT SERV		
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	
EMPLOYEE BENEFITS	200-299	
PURCHASED SERVICES	300-399	
MATERIALS & SUPPLIES	400-499	
CAPITAL OUTLAY	500-599	
OTHER OBJECTS	600-997	
TOTAL OPERATION & MAINTENANCE		

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-VIII-B-1

FUND TYPES	ABLE TRUST
DESCRIPTION - FUND SOURCE	ACCT#
AUXILIARY SERVICES	4000-4999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL AUXILIARY SERVICES	
GENERAL ADMINISTRATIVE SERVICES	6000-6999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL GENERAL ADMIN SERVICES	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL CAPITAL OUTLAY-REAL PROP.	
DEBT SERVICES	8000-8999
PRINCIPAL	931-931
INTEREST	932-932
OTHER OBJECTS	300-997
TOTAL DEBT SERVICES	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-VIII-C-1

FUND TYPES	ABLE TRUST
DESCRIPTION - FUND SOURCE	ACCT#
OTHER EXPENDITURES	9000-9899
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL OTHER EXPENDITURES	
TOTAL EXPENDITURES	1000-9899
OTHER FINANCING SOURCES & FUND USES:	
TRANSFERS IN	9200-9299
OTHER FINANCING SOURCES	9000-9997 9910
TRANSFERS OUT	920-929 9900-9999
OTHER FUND USES	900-997
TOTAL	(NET)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)
BEGINNING FUND BALANCE - OCT 1	0300-0399
ENDING FUND BALANCE - SEP 30	(NET)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	1,244,643.38	1,437,175.83
EMPLOYEE BENEFITS	200-299	0.00	403,259.31	524,199.16
PURCHASED SERVICES	300-399	0.00	0.00	268.80
MATERIALS & SUPPLIES	400-499	0.00	75,818.95	100,893.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,636.67	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	1,725,358.31	2,062,537.21
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	447,242.22	461,280.08
EMPLOYEE BENEFITS	200-299	0.00	148,690.87	163,735.50
PURCHASED SERVICES	300-399	0.00	506.74	242.53
MATERIALS & SUPPLIES	400-499	0.00	8,826.01	3,094.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	605,265.84	628,352.89
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	24,968.46	24,318.04
EMPLOYEE BENEFITS	200-299	0.00	14,845.73	14,604.34
PURCHASED SERVICES	300-399	0.00	234,877.27	125,540.09
MATERIALS & SUPPLIES	400-499	0.00	144,443.38	50,760.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	43,948.08	0.00
TOTAL OPERATION & MAINTENANCE		0.00	463,082.92	215,222.91

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	2,732.50	675.00
EMPLOYEE BENEFITS	200-299	0.00	462.13	117.47
PURCHASED SERVICES	300-399	0.00	11,282.16	1,264.80
MATERIALS & SUPPLIES	400-499	0.00	3,415.79	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	17,892.58	2,057.27
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	64,449.02	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	64,449.02	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	10,137.35
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,044.57
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	13,181.92
TOTAL EXPENDITURES	1000-9899	0.00	2,876,048.67	2,921,352.20
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	30,000.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	30,000.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	2,906,048.67	2,921,352.20

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-1

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	0020	0025	0030
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	1,472,043.04	846,286.65	1,014,401.41
EMPLOYEE BENEFITS	200-299	549,077.09	307,899.60	345,440.53
PURCHASED SERVICES	300-399	0.00	0.00	645.90
MATERIALS & SUPPLIES	400-499	129,384.69	56,485.24	57,700.80
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,636.66
TOTAL INSTRUCTIONAL SERVICES		2,150,504.82	1,210,671.49	1,419,825.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	542,636.77	274,800.70	274,923.30
EMPLOYEE BENEFITS	200-299	175,653.99	99,601.72	95,407.37
PURCHASED SERVICES	300-399	6,059.52	1,210.70	6,598.65
MATERIALS & SUPPLIES	400-499	4,226.32	1,696.03	10,638.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	92.00	3,630.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		728,576.60	377,401.15	391,197.62
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	23,601.54	42,789.33	18,821.48
EMPLOYEE BENEFITS	200-299	14,393.53	23,348.77	8,819.84
PURCHASED SERVICES	300-399	139,162.90	102,805.64	227,367.58
MATERIALS & SUPPLIES	400-499	25,643.54	18,226.69	55,883.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		202,801.51	187,170.43	310,892.85

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-B-1

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	0020	0025	0030
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	237.50	95.00	5,447.50
EMPLOYEE BENEFITS	200-299	32.14	7.27	764.91
PURCHASED SERVICES	300-399	923.80	1,060.20	10,057.55
MATERIALS & SUPPLIES	400-499	4,932.63	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		6,126.07	1,162.47	16,269.96
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	515.52
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	515.52
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	6,012.94
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	6,012.94
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-1

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	0020	0025	0030
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	74,937.55	2,400.00	0.00
EMPLOYEE BENEFITS	200-299	25,441.70	472.73	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,335.56	2,465.28	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		110,714.81	5,338.01	0.00
TOTAL EXPENDITURES	1000-9899	3,198,723.81	1,781,743.55	2,144,714.19
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	500.00	550.00	5,550.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	500.00	550.00	5,550.00
TOTAL EXPEND & OTHER FUND USES	(NET)	3,199,223.81	1,782,293.55	2,150,264.19

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0045
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	717,326.02	1,172,861.75	950,520.92
EMPLOYEE BENEFITS	200-299	274,512.46	379,627.53	357,645.14
PURCHASED SERVICES	300-399	0.00	1,016.50	0.00
MATERIALS & SUPPLIES	400-499	61,942.83	83,009.71	67,716.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,636.67	0.00
TOTAL INSTRUCTIONAL SERVICES		1,053,781.31	1,638,152.16	1,375,883.04
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	365,580.87	351,946.70	423,611.94
EMPLOYEE BENEFITS	200-299	122,470.24	113,234.73	150,242.47
PURCHASED SERVICES	300-399	74.20	4,197.65	0.00
MATERIALS & SUPPLIES	400-499	1,461.68	11,573.64	213.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		489,586.99	480,952.72	574,068.22
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	18,821.48	20,888.04	23,301.96
EMPLOYEE BENEFITS	200-299	8,819.61	15,298.77	14,395.04
PURCHASED SERVICES	300-399	125,552.53	286,225.11	152,697.75
MATERIALS & SUPPLIES	400-499	49,861.90	87,980.20	24,575.71
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	27,299.00	0.00
TOTAL OPERATION & MAINTENANCE		203,055.52	437,691.12	214,970.46

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0045
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	145.00	4,390.00	70.00
EMPLOYEE BENEFITS	200-299	11.09	833.26	13.19
PURCHASED SERVICES	300-399	434.00	11,654.05	468.10
MATERIALS & SUPPLIES	400-499	0.00	2,895.57	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		590.09	19,772.88	551.29
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	7,688.76	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	7,688.76	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GEN		
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0045
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	3,141.00	0.00	44,333.33
EMPLOYEE BENEFITS	200-299	651.48	0.00	6,252.98
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		3,792.48	0.00	50,586.31
TOTAL EXPENDITURES	1000-9899	1,750,806.39	2,584,257.64	2,216,059.32
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	12,500.00	500.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	12,500.00	500.00
TOTAL EXPEND & OTHER FUND USES	(NET)	1,750,806.39	2,596,757.64	2,216,559.32

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-2

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	0060	6000	8100
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	1,335,400.12	482,389.14	126,953.18
EMPLOYEE BENEFITS	200-299	444,319.01	163,645.83	31,243.31
PURCHASED SERVICES	300-399	7,230.00	0.00	10,310.00
MATERIALS & SUPPLIES	400-499	75,657.65	103,568.90	93,054.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	100.00
TOTAL INSTRUCTIONAL SERVICES		1,862,606.78	749,603.87	261,660.67
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	375,326.92	69,823.96	271,035.00
EMPLOYEE BENEFITS	200-299	119,653.90	24,075.75	76,689.42
PURCHASED SERVICES	300-399	6,203.33	1,120.64	26,016.93
MATERIALS & SUPPLIES	400-499	13,647.69	2,421.33	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,601.97	1,740.00	6,500.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		516,433.81	99,181.68	380,241.35
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	45,660.65	17,166.96	0.00
EMPLOYEE BENEFITS	200-299	23,682.53	13,631.92	0.00
PURCHASED SERVICES	300-399	187,695.06	91,757.83	0.00
MATERIALS & SUPPLIES	400-499	37,278.18	7,712.69	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	5,935.64	0.00
TOTAL OPERATION & MAINTENANCE		294,316.42	136,205.04	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-B-2

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	0060	6000	8100
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	637.50	370.00	0.00
EMPLOYEE BENEFITS	200-299	65.93	28.31	0.00
PURCHASED SERVICES	300-399	11,322.39	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,932.62	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		16,958.44	398.31	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	156,929.52	78,395.25
EMPLOYEE BENEFITS	200-299	0.00	52,277.06	26,358.51
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	209,206.58	104,753.76
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,362.50	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	149,838.14	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		155,200.64	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-2

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	0060	6000	8100
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	372,984.59
EMPLOYEE BENEFITS	200-299	0.00	0.00	156,086.26
PURCHASED SERVICES	300-399	0.00	0.00	2,397.09
MATERIALS & SUPPLIES	400-499	0.00	0.00	48,922.84
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	4,476.00
TOTAL OTHER EXPENDITURES		0.00	0.00	584,866.78
TOTAL EXPENDITURES	1000-9899	2,845,516.09	1,194,595.48	1,331,522.56
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	5,500.00	1,000.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	5,500.00	1,000.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,851,016.09	1,195,595.48	1,331,522.56

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8320
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	410,926.84	95.00	0.00
EMPLOYEE BENEFITS	200-299	133,082.61	7.27	0.00
PURCHASED SERVICES	300-399	99,664.88	10,955.62	0.00
MATERIALS & SUPPLIES	400-499	62,193.35	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	10,896.03	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		705,867.68	21,953.92	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	193,205.05
EMPLOYEE BENEFITS	200-299	0.00	0.00	78,223.30
PURCHASED SERVICES	300-399	0.00	0.00	32,091.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	249,960.94
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	553,480.88

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8320
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GEN		
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8320
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	705,867.68	21,953.92	553,480.88
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	705,867.68	21,953.92	553,480.88

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-3

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	8390	8410	8411
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	510,511.80	3,850.00	0.00
MATERIALS & SUPPLIES	400-499	40,866.52	0.00	0.00
CAPITAL OUTLAY	500-599	31,658.99	0.00	0.00
OTHER OBJECTS	600-977	4.29	0.00	0.00
TOTAL OPERATION & MAINTENANCE		583,041.60	3,850.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-B-3

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	8390	8410	8411
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	1,329,936.59	319,846.85
EMPLOYEE BENEFITS	200-299	0.00	684,044.57	204,849.70
PURCHASED SERVICES	300-399	0.00	24,522.42	0.00
MATERIALS & SUPPLIES	400-499	0.00	259,093.70	80,824.06
CAPITAL OUTLAY	500-599	0.00	1,520,442.73	0.00
OTHER OBJECTS	600-997	0.00	38.33	0.00
TOTAL AUXILIARY SERVICES		0.00	3,818,078.34	605,520.61
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-3

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	8390	8410	8411
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	583,041.60	3,821,928.34	605,520.61
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	583,041.60	3,821,928.34	605,520.61

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8630
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8630
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	49,500.00	530,174.72	175,983.72
EMPLOYEE BENEFITS	200-299	3,786.75	151,160.16	69,110.02
PURCHASED SERVICES	300-399	37,234.01	29,005.88	31,148.76
MATERIALS & SUPPLIES	400-499	16,445.14	11,711.36	25,531.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	43,335.87	17,818.64	1,933.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		150,301.77	739,870.76	303,707.49
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	42,745.37	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	42,745.37	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8630
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	150,301.77	782,616.13	303,707.49
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	150,301.77	782,616.13	303,707.49

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-4

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	8640	8690	9100
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-B-4

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	8640	8690	9100
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	72,684.27	18,524.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	9,607.46	0.00
CAPITAL OUTLAY	500-599	0.00	254,914.10	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		72,684.27	283,045.56	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	218,491.99
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	90,668.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	309,159.99
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-4

FUND TYPES		ERAL		
DESCRIPTION - COST CENTER	ACCT #	8640	8690	9100
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	72,684.27	283,045.56	309,159.99
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	72,684.27	283,045.56	309,159.99

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL
DESCRIPTION - COST CENTER	ACCT #	9200	9700	(Memo Only)
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	10,800,001.44
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,780,868.97
PURCHASED SERVICES	300-399	0.00	0.00	19,471.20
MATERIALS & SUPPLIES	400-499	0.00	0.00	905,233.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	5,010.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	15,510,584.96
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	4,269,230.30
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,422,545.84
PURCHASED SERVICES	300-399	0.00	0.00	162,851.39
MATERIALS & SUPPLIES	400-499	0.00	0.00	119,992.94
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	24,460.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	5,999,080.47
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	453,542.99
EMPLOYEE BENEFITS	200-299	0.00	0.00	230,063.38
PURCHASED SERVICES	300-399	0.00	0.00	2,220,135.15
MATERIALS & SUPPLIES	400-499	0.00	0.00	543,233.20
CAPITAL OUTLAY	500-599	0.00	0.00	281,619.93
OTHER OBJECTS	600-977	0.00	0.00	77,187.01
TOTAL OPERATION & MAINTENANCE		0.00	0.00	3,805,781.66

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL
DESCRIPTION - COST CENTER	ACCT #	9200	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	1,664,583.44
EMPLOYEE BENEFITS	200-299	0.00	0.00	891,229.97
PURCHASED SERVICES	300-399	0.00	0.00	72,989.47
MATERIALS & SUPPLIES	400-499	0.00	0.00	356,094.37
CAPITAL OUTLAY	500-599	0.00	0.00	1,520,442.73
OTHER OBJECTS	600-997	0.00	0.00	38.33
TOTAL AUXILIARY SERVICES		0.00	0.00	4,505,378.31
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	990,983.21
EMPLOYEE BENEFITS	200-299	0.00	0.00	302,692.50
PURCHASED SERVICES	300-399	0.00	0.00	189,112.44
MATERIALS & SUPPLIES	400-499	0.00	0.00	63,295.95
CAPITAL OUTLAY	500-599	0.00	0.00	254,914.10
OTHER OBJECTS	600-997	0.00	0.00	63,087.51
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	1,864,085.71
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	223,854.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	318,656.86
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	542,511.35
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	536,268.66	0.00	579,014.03
INTEREST	932-932	182,929.31	0.00	182,929.31
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		719,197.97	0.00	761,943.34

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL
DESCRIPTION - COST CENTER	ACCT #	9200	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	507,933.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	191,949.72
PURCHASED SERVICES	300-399	0.00	0.00	2,397.09
MATERIALS & SUPPLIES	400-499	0.00	0.00	61,723.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	4,476.00
TOTAL OTHER EXPENDITURES		0.00	0.00	768,480.31
TOTAL EXPENDITURES	1000-9899	719,197.97	0.00	33,757,846.11
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	73,581.30	129,681.30
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	73,581.30	129,681.30
TOTAL EXPEND & OTHER FUND USES	(NET)	719,197.97	73,581.30	33,887,527.41

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-5

FUND TYPES - GENERAL

DESCRIPTION - COST CENTER	ACCT #
EXPENDITURES	1000-9899
INSTRUCTIONAL SERVICES	1000-1999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SERVICES	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SUPPORT SERVICES	
OPERATION & MAINTENANCE	3000-3999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OPERATION & MAINTENANCE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-B-5

FUND TYPES - GENERAL

DESCRIPTION - COST CENTER	ACCT #
AUXILIARY SERVICES	4000-4999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL AUXILIARY SERVICES	
GENERAL ADMINISTRATIVE SERVICES	6000-6999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL GENERAL ADMINISTRATIVE SERVICES	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL CAPITAL OUTLAY - REAL PROPERTY	
DEBT SERVICE	8000-8999
PRINCIPLE	931-931
INTEREST	932-932
OTHER OBJECTS	300-997
TOTAL DEBT SERVICE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-5

FUND TYPES	- GENERAL
DESCRIPTION - COST CENTER	ACCT #
OTHER EXPENDITURES	9000-9899
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OTHER EXPENDITURES	
TOTAL EXPENDITURES	1000-9899
OTHER FUND USES	
	9910
TRANSFERS OUT	920-929
	9900-9999
OTHER FUND USES	900-997
TOTAL OTHER FUND USES	(NET)
TOTAL EXPEND & OTHER FUND USES	(NET)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	224,966.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	87,949.87
PURCHASED SERVICES	300-399	0.00	39,738.76	942.00
MATERIALS & SUPPLIES	400-499	0.00	49,465.12	5,741.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	11,401.40	454.00
TOTAL INSTRUCTIONAL SERVICES		0.00	100,605.28	320,053.15
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	8,367.96
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,562.89
PURCHASED SERVICES	300-399	0.00	21,963.23	20,164.72
MATERIALS & SUPPLIES	400-499	0.00	904.18	7,422.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,156.50	125.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	24,023.91	39,643.38
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	18,893.96	3,000.00
MATERIALS & SUPPLIES	400-499	0.00	6,809.17	2,707.74
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	25,703.13	5,707.74

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	209,349.72	0.00
EMPLOYEE BENEFITS	200-299	0.00	94,199.57	0.00
PURCHASED SERVICES	300-399	0.00	13,307.17	930.00
MATERIALS & SUPPLIES	400-499	0.00	295,110.04	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	651.20	0.00
TOTAL AUXILIARY SERVICES		0.00	612,617.70	930.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	59,474.94
EMPLOYEE BENEFITS	200-299	0.00	0.00	11,499.53
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	70,974.47
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL	
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	7,366.50	73,282.25
EMPLOYEE BENEFITS	200-299	0.00	889.13	9,486.98
PURCHASED SERVICES	300-399	0.00	21.94	7,874.95
MATERIALS & SUPPLIES	400-499	0.00	68,659.60	302,746.24
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	2,640.00
TOTAL OTHER EXPENDITURES		0.00	76,937.17	396,030.42
TOTAL EXPENDITURES	1000-9899	0.00	839,887.19	833,339.16
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	15,858.98	1,211.67
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	15,858.98	1,211.67
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	855,746.17	834,550.83

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-1

FUND TYPES		REVENUE		
DESCRIPTION - COST CENTER	ACCT #	0020	0025	0030
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	214,539.16	117,193.57	0.00
EMPLOYEE BENEFITS	200-299	91,562.25	59,003.68	0.00
PURCHASED SERVICES	300-399	5,073.00	5,751.20	21,067.50
MATERIALS & SUPPLIES	400-499	2,335.52	645.55	79,431.37
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	332.50	275.00
TOTAL INSTRUCTIONAL SERVICES		313,509.93	182,926.50	100,773.87
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	4,523.74	4,523.74	0.00
EMPLOYEE BENEFITS	200-299	2,207.34	2,207.34	0.00
PURCHASED SERVICES	300-399	6,655.29	6,634.65	37,429.30
MATERIALS & SUPPLIES	400-499	10,792.95	15,465.28	33,659.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	436.70	12,146.70
TOTAL INSTRUCTIONAL SUPPORT SERVICES		24,179.32	29,267.71	83,235.78
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	213.94	15,175.93
MATERIALS & SUPPLIES	400-499	1,675.05	1,273.81	8,769.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,675.05	1,487.75	23,945.12

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-1

FUND TYPES		REVENUE		
DESCRIPTION - COST CENTER	ACCT #	0020	0025	0030
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	168,809.35	175.50	200,858.30
EMPLOYEE BENEFITS	200-299	78,573.98	36.59	80,327.17
PURCHASED SERVICES	300-399	12,444.92	1,891.00	13,694.88
MATERIALS & SUPPLIES	400-499	193,778.53	0.00	240,540.11
CAPITAL OUTLAY	500-599	0.00	0.00	7,257.20
OTHER OBJECTS	600-997	501.20	0.00	776.20
TOTAL AUXILIARY SERVICES		454,107.98	2,103.09	543,453.86
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	50,555.18	55,752.15	0.00
EMPLOYEE BENEFITS	200-299	10,540.62	9,365.56	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		61,095.80	65,117.71	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-1

FUND TYPES		REVENUE		
DESCRIPTION - COST CENTER	ACCT #	0020	0025	0030
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	88,907.97	59,373.75	9,828.00
EMPLOYEE BENEFITS	200-299	15,111.48	9,379.24	1,218.62
PURCHASED SERVICES	300-399	7,546.94	6,540.00	21.94
MATERIALS & SUPPLIES	400-499	294,014.35	343,095.58	92,287.71
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	910.00	1,400.00	0.00
TOTAL OTHER EXPENDITURES		406,490.74	419,788.57	103,356.27
TOTAL EXPENDITURES	1000-9899	1,261,058.82	700,691.33	854,764.90
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	21,343.75	40,033.12	25,650.20
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	21,343.75	40,033.12	25,650.20
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,282,402.57	740,724.45	880,415.10

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0045
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	67,642.38	25,701.26	98,747.38
EMPLOYEE BENEFITS	200-299	22,918.50	14,546.84	39,296.65
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	56,751.61	24,152.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		90,560.88	96,999.71	162,196.93
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	4,523.74	0.00	8,808.36
EMPLOYEE BENEFITS	200-299	2,207.01	0.00	3,750.36
PURCHASED SERVICES	300-399	15,270.52	31,431.52	3,276.79
MATERIALS & SUPPLIES	400-499	4,931.07	14,317.62	4,384.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,545.00	12,135.85	500.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		28,477.34	57,884.99	20,719.76
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	5,555.04	10,053.60
MATERIALS & SUPPLIES	400-499	564.38	3,925.74	2,843.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		564.38	9,480.78	12,897.24

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0045
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	100.00	179,763.28	0.00
EMPLOYEE BENEFITS	200-299	7.65	78,697.03	0.00
PURCHASED SERVICES	300-399	930.00	15,391.93	229.40
MATERIALS & SUPPLIES	400-499	0.00	257,563.92	0.00
CAPITAL OUTLAY	500-599	0.00	10,478.41	0.00
OTHER OBJECTS	600-997	0.00	776.20	0.00
TOTAL AUXILIARY SERVICES		1,037.65	542,670.77	229.40
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	48,267.68	0.00	3,970.26
EMPLOYEE BENEFITS	200-299	10,095.90	0.00	820.75
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		58,363.58	0.00	4,791.01
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0045
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	83,545.00	3,434.40	4,083.75
EMPLOYEE BENEFITS	200-299	14,689.32	512.41	660.23
PURCHASED SERVICES	300-399	8,749.95	21.93	0.00
MATERIALS & SUPPLIES	400-499	239,578.29	56,856.48	25,926.91
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,710.00	0.00	0.00
TOTAL OTHER EXPENDITURES		348,272.56	60,825.22	30,670.89
TOTAL EXPENDITURES	1000-9899	527,276.39	767,861.47	231,505.23
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	1,166.10	61,732.86	1,800.73
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	1,166.10	61,732.86	1,800.73
TOTAL EXPEND, & OTHER FUND USES	(NET)	528,442.49	829,594.33	233,305.96

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-2

FUND TYPES		REVENUE		
DESCRIPTION - COST CENTER	ACCT #	0060	6000	8100
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	31,820.79	0.00	0.00
EMPLOYEE BENEFITS	200-299	16,789.46	0.00	0.00
PURCHASED SERVICES	300-399	39,018.04	7,187.24	21,978.67
MATERIALS & SUPPLIES	400-499	57,342.44	35,550.64	12,772.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,613.60	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		153,584.33	42,737.88	34,751.45
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	95.00	2,707.50	21,764.48
EMPLOYEE BENEFITS	200-299	7.27	206.28	11,074.23
PURCHASED SERVICES	300-399	2,858.92	18,208.13	1,581.32
MATERIALS & SUPPLIES	400-499	35,940.09	11,803.65	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,026.22	4,158.43	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		46,927.50	37,083.99	34,420.03
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	18,152.27	2,577.75	0.00
MATERIALS & SUPPLIES	400-499	5,651.38	840.68	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		23,803.65	3,418.43	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-2

FUND TYPES		REVENUE		
DESCRIPTION - COST CENTER	ACCT #	0060	6000	8100
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	175,149.67	0.00	0.00
EMPLOYEE BENEFITS	200-299	78,051.97	0.00	0.00
PURCHASED SERVICES	300-399	14,861.04	1,137.70	0.00
MATERIALS & SUPPLIES	400-499	222,398.52	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	626.20	0.00	0.00
TOTAL AUXILIARY SERVICES		491,087.40	1,137.70	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-2

FUND TYPES		REVENUE		
DESCRIPTION - COST CENTER	ACCT #	0060	6000	8100
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	5,169.68	0.00	12,907.27
EMPLOYEE BENEFITS	200-299	591.64	0.00	7,612.48
PURCHASED SERVICES	300-399	241.94	0.00	0.00
MATERIALS & SUPPLIES	400-499	94,303.32	18,560.74	390.62
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		100,306.58	18,560.74	20,910.37
TOTAL EXPENDITURES	1000-9899	815,709.46	102,938.74	90,081.85
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	35,322.16	11,419.47	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	35,322.16	11,419.47	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	851,031.62	114,358.21	90,081.85

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8310
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	192,247.02	22,075.24	0.00
EMPLOYEE BENEFITS	200-299	60,032.65	10,004.68	0.00
PURCHASED SERVICES	300-399	132,890.22	20,611.74	0.00
MATERIALS & SUPPLIES	400-499	5,604.40	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	13,093.14	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		390,774.29	65,784.80	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	75,408.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	75,408.03

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8310
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8310
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	390,774.29	65,784.80	75,408.03
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	390,774.29	65,784.80	75,408.03

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-3

FUND TYPES		REVENUE		
DESCRIPTION - COST CENTER	ACCT #	8620	8630	8690
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-3

FUND TYPES		REVENUE		
DESCRIPTION - COST CENTER	ACCT #	8620	8630	8690
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	87,005.64	30,507.00	0.00
EMPLOYEE BENEFITS	200-299	25,546.37	10,880.00	0.00
PURCHASED SERVICES	300-399	2,623.22	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	3,446.92
TOTAL GENERAL ADMINISTRATIVE SERVICES		115,175.23	41,387.00	3,446.92
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-3

FUND TYPES		REVENUE		
DESCRIPTION - COST CENTER	ACCT #	8620	8630	8690
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	115,175.23	41,387.00	3,446.92
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	115,175.23	41,387.00	3,446.92

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIA
DESCRIPTION - COST CENTER	ACCT #	9100	9700	(Memo Only)
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	780,610.68
EMPLOYEE BENEFITS	200-299	0.00	0.00	332,067.25
PURCHASED SERVICES	300-399	0.00	0.00	140,756.41
MATERIALS & SUPPLIES	400-499	0.00	0.00	324,189.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	21,076.50
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	1,598,699.91
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	269,636.78
EMPLOYEE BENEFITS	200-299	0.00	0.00	95,260.05
PURCHASED SERVICES	300-399	0.00	0.00	318,976.35
MATERIALS & SUPPLIES	400-499	0.00	0.00	145,226.08
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	53,323.54
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	882,422.80
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	149,030.52
MATERIALS & SUPPLIES	400-499	0.00	0.00	35,060.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	184,091.30

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIA
DESCRIPTION - COST CENTER	ACCT #	9100	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	934,205.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	409,893.96
PURCHASED SERVICES	300-399	0.00	0.00	74,818.04
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,209,391.12
CAPITAL OUTLAY	500-599	0.00	0.00	17,735.61
OTHER OBJECTS	600-997	0.00	0.00	3,331.00
TOTAL AUXILIARY SERVICES		0.00	0.00	2,649,375.55
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	335,532.85
EMPLOYEE BENEFITS	200-299	0.00	0.00	78,748.73
PURCHASED SERVICES	300-399	0.00	0.00	2,623.22
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	3,446.92
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	420,351.72
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	34,125.00	0.00	34,125.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		34,125.00	0.00	34,125.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIA
DESCRIPTION - COST CENTER	ACCT #	9100	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	347,898.57
EMPLOYEE BENEFITS	200-299	0.00	0.00	60,151.53
PURCHASED SERVICES	300-399	0.00	0.00	31,019.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,536,419.84
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	6,660.00
TOTAL OTHER EXPENDITURES		0.00	0.00	1,982,149.53
TOTAL EXPENDITURES	1000-9899	34,125.00	0.00	7,751,215.81
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	59,186.00	274,725.04
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	59,186.00	274,725.04
TOTAL EXPEND, & OTHER FUND USES	(NET)	34,125.00	59,186.00	8,025,940.85

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-4

FUND TYPES	L REVENUE
DESCRIPTION - COST CENTER	ACCT #
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EXPENDITURES	1000-9899
INSTRUCTIONAL SERVICES	1000-1999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SERVICES	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SUPPORT SERVICES	
OPERATION & MAINTENANCE	3000-3999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OPERATION & MAINTENANCE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-4

FUND TYPES	L REVENUE
DESCRIPTION - COST CENTER	ACCT #
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AUXILIARY SERVICES	4000-4999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL AUXILIARY SERVICES	
GENERAL ADMINISTRATIVE SERVICES	6000-6999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL GENERAL ADMINISTRATIVE SERVICES	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL CAPITAL OUTLAY - REAL PROPERTY	
DEBT SERVICE	8000-8999
PRINCIPLE	931-931
INTEREST	932-932
OTHER OBJECTS	300-997
TOTAL DEBT SERVICE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-4

FUND TYPES	L REVENUE
DESCRIPTION - COST CENTER	ACCT #
OTHER EXPENDITURES	9000-9899
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OTHER EXPENDITURES	
TOTAL EXPENDITURES	1000-9899
OTHER FUND USES	
	9910
TRANSFERS OUT	920-929
	9900-9999
OTHER FUND USES	900-997
TOTAL OTHER FUND USES	(NET)
TOTAL EXPEND, & OTHER FUND USES	(NET)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVE
DESCRIPTION - COST CENTER	ACCT #	0000	8620	9200
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVE
DESCRIPTION - COST CENTER	ACCT #	0000	8620	9200
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	571,877.81
INTEREST	932-932	0.00	0.00	193,114.26
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	764,992.07

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVE
DESCRIPTION - COST CENTER	ACCT #	0000	8620	9200
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	764,992.07
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	0.00	764,992.07

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-III-A-1

FUND TYPES		ERNMENTAL - DEBT SERVICES
DESCRIPTION - COST CENTER	ACCT #	(Memo Only)
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-III-B-1

FUND TYPES		:RNMENTAL - DEBT SERVICES
DESCRIPTION - COST CENTER	ACCT #	(Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	571,877.81
INTEREST	932-932	193,114.26
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		764,992.07

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-III-C-1

FUND TYPES		:RNMENTAL - DEBT SERVICES
DESCRIPTION - COST CENTER	ACCT #	(Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	764,992.07
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	764,992.07

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - CAPITAL
DESCRIPTION - COST CENTER	ACCT #	0000	8320	8390
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	59,167.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	59,167.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - CAPITAL	
DESCRIPTION - COST CENTER	ACCT #	0000	8320	8390
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	15.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	15.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - CAPITAL	
DESCRIPTION - COST CENTER	ACCT #	0000	8320	8390
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	15.00	59,167.00
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	15.00	59,167.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-IV-A-1

FUND TYPES		PROJECTS		
DESCRIPTION - COST CENTER	ACCT #	8620	9100	9200
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-IV-B-1

FUND TYPES		PROJECTS		
DESCRIPTION - COST CENTER	ACCT #	8620	9100	9200
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	15.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	15.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	59,925.20	0.00	406,314.59
INTEREST	932-932	17,310.17	0.00	147,006.33
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		77,235.37	0.00	553,320.92

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-IV-C-1

FUND TYPES		PROJECTS		
DESCRIPTION - COST CENTER	ACCT #	8620	9100	9200
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	77,235.37	15.00	553,320.92
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	77,235.37	15.00	553,320.92

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	59,167.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		59,167.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	30.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		30.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	466,239.79
INTEREST	932-932	164,316.50
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		630,556.29

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	689,753.29
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	689,753.29

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPE DESCRIPTION - COST CENTER	ACCT #	PROPRIET
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	
EMPLOYEE BENEFITS	200-299	
PURCHASED SERVICES	300-399	
MATERIALS & SUPPLIES	400-499	
CAPTIAL OUTLAY	500-599	
OTHER OBJECTS	600-997	
TOTAL OPERATING EXPENSES		
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-V-A-1

FUND TYPE DESCRIPTION - COST CENTER	ACCT #	ARY - ENTERPRISE (Memo Only)
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPE	PROPRIETARY - ENTERPRISE
DESCRIPTION - COST CENTER	ACCT #
OPERATING EXPENSES:	010-997
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPTIAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL OPERATING EXPENSES	
OTHER FUND USES:	9900-9999
	9910
OPERATING TRANSFERS OUT	920-929
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPE DESCRIPTION - COST CENTER	ACCT #	(Memo Only)
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPE		PROPRIETARY - ENTERPRISE
DESCRIPTION - COST CENTER	ACCT #	
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	
EMPLOYEE BENEFITS	200-299	
PURCHASED SERVICES	300-399	
MATERIALS & SUPPLIES	400-499	
CAPTIAL OUTLAY	500-599	
OTHER OBJECTS	600-997	
TOTAL OPERATING EXPENSES		
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VII-A-1

FUND TYPE DESCRIPTION - COST CENTER	ACCT #	(Memo Only)
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		FIDUCIARY - EXPENDABLE		
DESCRIPTION - COST CENTER	ACCT #	0010	0015	0020
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	53,300.84	12,465.99	9,504.07
MATERIALS & SUPPLIES	400-499	99,648.18	4,741.49	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	29,211.70	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		182,160.72	17,207.48	9,504.07
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	46,985.40	10,833.72	1,140.00
MATERIALS & SUPPLIES	400-499	55.50	0.00	62,430.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		47,040.90	10,833.72	63,570.97
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,552.48	0.00	825.00
MATERIALS & SUPPLIES	400-499	5,740.01	430.79	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		9,292.49	430.79	825.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		FIDUCIARY - EXPENDABLE		
DESCRIPTION - COST CENTER	ACCT #	0010	0015	0020
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,212.10	874.20	396.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		6,212.10	874.20	396.80
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		FIDUCIARY - EXPENDABLE		
DESCRIPTION - COST CENTER	ACCT #	0010	0015	0020
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	80,820.36	19,649.29	18,826.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		80,820.36	19,649.29	18,826.28
TOTAL EXPENDITURES	1000-9899	325,526.57	48,995.48	93,123.12
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	31,406.97	2,066.53	13,405.29
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	31,406.97	2,066.53	13,405.29
TOTAL EXPEND & OTHER FUND USES	(NET)	356,933.54	51,062.01	106,528.41

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VIII-A-1

FUND TYPES		TRUST		
DESCRIPTION - COST CENTER	ACCT #	0025	0030	0035
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	26,460.82	2,000.00	0.00
MATERIALS & SUPPLIES	400-499	5,445.36	38,604.10	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,796.78	480.00	1,058.60
TOTAL INSTRUCTIONAL SERVICES		36,702.96	41,084.10	1,058.60
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,666.51	415.00
MATERIALS & SUPPLIES	400-499	4,734.83	46,708.46	11,109.52
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	13,995.70	3,507.95
TOTAL INSTRUCTIONAL SUPPORT SERVICES		4,734.83	65,370.67	15,032.47
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	400.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	113.00	132.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	513.00	132.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VIII-B-1

FUND TYPES		TRUST		
DESCRIPTION - COST CENTER	ACCT #	0025	0030	0035
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	94.55	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	94.55	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VIII-C-1

FUND TYPES		TRUST		
DESCRIPTION - COST CENTER	ACCT #	0025	0030	0035
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	13,870.34	57,118.64	1,042.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		13,870.34	57,118.64	1,042.38
TOTAL EXPENDITURES	1000-9899	55,308.13	164,180.96	17,265.45
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	4,358.32	5,681.10	401.18
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	4,358.32	5,681.10	401.18
TOTAL EXPEND & OTHER FUND USES	(NET)	59,666.45	169,862.06	17,666.63

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0040	0045	0060
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	61,500.00	0.00	32,981.25
MATERIALS & SUPPLIES	400-499	101,770.53	0.00	36,121.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	5,869.00
TOTAL INSTRUCTIONAL SERVICES		163,270.53	0.00	74,972.13
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	29,993.75	6,883.79	427.99
MATERIALS & SUPPLIES	400-499	21,366.09	2,454.25	51,043.91
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	11,575.00	84.00	1,145.03
TOTAL INSTRUCTIONAL SUPPORT SERVICES		62,934.84	9,422.04	52,616.93
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,370.23	1,538.00	13,232.88
MATERIALS & SUPPLIES	400-499	4,523.03	0.00	6,146.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		10,893.26	1,538.00	19,379.85

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0040	0045	0060
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	992.00	607.60	285.73
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		992.00	607.60	285.73
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0040	0045	0060
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	57,030.70	1,026.95	22,863.08
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	2,030.00
TOTAL OTHER EXPENDITURES		57,030.70	1,026.95	24,893.08
TOTAL EXPENDITURES	1000-9899	295,121.33	12,594.59	172,147.72
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	27,630.34	187.13	28,007.34
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	27,630.34	187.13	28,007.34
TOTAL EXPEND & OTHER FUND USES	(NET)	322,751.67	12,781.72	200,155.06

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VIII-A-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST	
DESCRIPTION - COST CENTER	ACCT #	6000	(Memo Only)
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	30,730.32	228,943.29
MATERIALS & SUPPLIES	400-499	1,931.06	288,262.60
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	19,073.00	60,489.08
TOTAL INSTRUCTIONAL SERVICES		51,734.38	577,694.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	182.43	101,528.59
MATERIALS & SUPPLIES	400-499	5,155.84	205,059.37
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	30.00	30,337.68
TOTAL INSTRUCTIONAL SUPPORT SERVICES		5,368.27	336,925.64
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	25,918.59
MATERIALS & SUPPLIES	400-499	0.00	17,085.80
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	43,004.39

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VIII-B-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST	
DESCRIPTION - COST CENTER	ACCT #	6000	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	9,462.98
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	9,462.98
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VIII-C-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST	
DESCRIPTION - COST CENTER	ACCT #	6000	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,014.34	279,262.36
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	2,055.87	4,085.87
TOTAL OTHER EXPENDITURES		9,070.21	283,348.23
TOTAL EXPENDITURES	1000-9899	66,172.86	1,250,436.21
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	0.00	113,144.20
OTHER FUND USES	9900-9999 900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	113,144.20
TOTAL EXPEND & OTHER FUND USES	(NET)	66,172.86	1,363,580.41

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	702,184.19	3,392,932.92	3,098,908.28
EMPLOYEE BENEFITS	200-299	247,769.19	1,188,651.67	1,064,523.91
PURCHASED SERVICES	300-399	0.00	268.80	3,200.00
MATERIALS & SUPPLIES	400-499	12,926.25	255,771.40	249,144.02
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	4,910.00
TOTAL INSTRUCTIONAL SERVICES		962,879.63	4,837,624.79	4,420,686.21
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	67,500.00	75,000.00
EMPLOYEE BENEFITS	200-299	0.00	13,014.75	15,915.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	80,514.75	90,915.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	962,879.63	4,918,139.54	4,511,601.21
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	962,879.63	4,918,139.54	4,511,601.21

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-A-1

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	1621	1700	1810
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	28,992.26	52,944.18	0.00
EMPLOYEE BENEFITS	200-299	5,624.54	16,118.92	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	38,454.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		34,616.80	69,063.10	38,454.64
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-1

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	1621	1700	1810
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-1

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	1621	1700	1810
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	34,616.80	69,063.10	38,454.64
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	34,616.80	69,063.10	38,454.64

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	1840	1850	2300
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	78,168.64	0.00	1,176,077.36
EMPLOYEE BENEFITS	200-299	24,037.28	0.00	491,515.13
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,277.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		102,205.92	1,277.00	1,667,592.49
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	79,682.65
EMPLOYEE BENEFITS	200-299	0.00	0.00	27,252.41
PURCHASED SERVICES	300-399	469.90	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,240.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,709.90	0.00	106,935.06
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	1840	1850	2300
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	1840	1850	2300
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	103,915.82	1,277.00	1,774,527.55
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	103,915.82	1,277.00	1,774,527.55

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-A-2

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	2400	2800	2900
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	815,277.00	129,855.54	63,807.50
EMPLOYEE BENEFITS	200-299	320,260.80	44,209.46	31,723.93
PURCHASED SERVICES	300-399	0.00	0.00	10,645.90
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,135,537.80	174,065.00	106,177.33
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	34,896.17	0.00	198,838.20
EMPLOYEE BENEFITS	200-299	12,867.57	0.00	69,126.20
PURCHASED SERVICES	300-399	0.00	0.00	68,896.58
MATERIALS & SUPPLIES	400-499	0.00	3,245.81	3,000.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	4,275.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		47,763.74	3,245.81	344,135.98
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-2

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	2400	2800	2900
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	189,160.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	93,411.09
PURCHASED SERVICES	300-399	0.00	0.00	65.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	23,231.05
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	305,867.70
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-2

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	2400	2800	2900
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,183,301.54	177,310.81	756,181.01
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,183,301.54	177,310.81	756,181.01

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	3500	3600	3700
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	143,804.44
EMPLOYEE BENEFITS	200-299	0.00	0.00	47,489.78
PURCHASED SERVICES	300-399	0.00	0.00	1,016.50
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,836.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	196,147.26
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	60,830.07	0.00	0.00
EMPLOYEE BENEFITS	200-299	21,392.41	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		82,222.48	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	360.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	360.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	3500	3600	3700
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	156,929.52	0.00
EMPLOYEE BENEFITS	200-299	0.00	52,277.06	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	209,206.58	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	3500	3600	3700
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	82,222.48	209,206.58	196,507.26
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	82,222.48	209,206.58	196,507.26

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-A-3

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	3800	4300	4400
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	691,488.06	0.00	0.00
EMPLOYEE BENEFITS	200-299	218,861.79	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	99,633.68	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,009,983.53	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	10,000.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,122.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		12,122.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,333.56	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		7,333.56	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-3

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	3800	4300	4400
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	119,825.07	0.00	3,805.00
EMPLOYEE BENEFITS	200-299	61,479.60	0.00	508.28
PURCHASED SERVICES	300-399	0.00	0.00	17,115.20
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		181,304.67	0.00	21,428.48
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-3

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	3800	4300	4400
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	28,342.50	0.00
EMPLOYEE BENEFITS	200-299	0.00	5,155.85	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	54,374.04	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	87,872.39	0.00
TOTAL EXPENDITURES	1000-9899	1,210,743.76	87,872.39	21,428.48
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,210,743.76	87,872.39	21,428.48

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	4500	4501	4502
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	42,413.42	94,172.06
EMPLOYEE BENEFITS	200-299	0.00	8,300.73	16,111.78
PURCHASED SERVICES	300-399	310.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		310.00	50,714.15	110,283.84
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	20,369.40	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,773.41	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		23,142.81	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	4500	4501	4502
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	11,775.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,912.32	0.00	0.00
PURCHASED SERVICES	300-399	0.00	5,040.60	4,584.90
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		13,687.32	5,040.60	4,584.90
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	4500	4501	4502
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	37,140.13	55,754.75	114,868.74
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	37,140.13	55,754.75	114,868.74

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-A-4

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	4503	4506	4508
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	119,124.04	45,562.17	40,156.26
EMPLOYEE BENEFITS	200-299	22,319.53	9,367.02	7,347.05
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		141,443.57	54,929.19	47,503.31
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-4

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	4503	4506	4508
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,276.45	6,860.30	4,843.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		4,276.45	6,860.30	4,843.75
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-4

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	4503	4506	4508
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	145,720.02	61,789.49	52,347.06
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	145,720.02	61,789.49	52,347.06

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	4510	4711	4712
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	51,893.80	0.00	0.00
EMPLOYEE BENEFITS	200-299	9,707.68	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		61,601.48	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	4510	4711	4712
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	8,218.10	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		8,218.10	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - GEN	
DESCRIPTION - PROGRAM	ACCT #	4510	4711	4712
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	336,062.82	135,471.99
EMPLOYEE BENEFITS	200-299	0.00	144,854.99	40,251.14
PURCHASED SERVICES	300-399	0.00	0.00	2,397.09
MATERIALS & SUPPLIES	400-499	0.00	0.00	7,349.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	4,476.00
TOTAL OTHER EXPENDITURES		0.00	480,917.81	189,945.86
TOTAL EXPENDITURES	1000-9899	69,819.58	480,917.81	189,945.86
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	69,819.58	480,917.81	189,945.86

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-A-5

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	4800	8100	8210
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	32,239.32	0.00
EMPLOYEE BENEFITS	200-299	0.00	6,928.78	0.00
PURCHASED SERVICES	300-399	0.00	4,030.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	244,189.82	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	100.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	287,487.92	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	1,083,960.20
EMPLOYEE BENEFITS	200-299	0.00	0.00	377,173.45
PURCHASED SERVICES	300-399	0.00	0.00	56,455.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	78,991.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	1,596,580.71
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-5

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	4800	8100	8210
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-5

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	4800	8100	8210
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	8,056.51	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,687.74	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		9,744.25	0.00	0.00
TOTAL EXPENDITURES	1000-9899	9,744.25	287,487.92	1,596,580.71
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	9,744.25	287,487.92	1,596,580.71

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	8220	8230	8320
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	1,103,417.83	1,534,735.78	0.00
EMPLOYEE BENEFITS	200-299	351,294.22	529,614.42	0.00
PURCHASED SERVICES	300-399	37,029.32	0.00	0.00
MATERIALS & SUPPLIES	400-499	30,386.59	4,369.07	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	18,945.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,541,072.96	2,068,719.27	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	453,542.99
EMPLOYEE BENEFITS	200-299	0.00	0.00	230,063.38
PURCHASED SERVICES	300-399	0.00	0.00	1,134,948.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	249,960.94
OTHER OBJECTS	600-977	0.00	0.00	77,182.72
TOTAL OPERATION & MAINTENANCE		0.00	0.00	2,145,698.16

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	8220	8230	8320
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	8220	8230	8320
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,541,072.96	2,068,719.27	2,145,698.16
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,541,072.96	2,068,719.27	2,145,698.16

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-A-6

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	8390	8410	8610
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,077,493.46	0.00	0.00
MATERIALS & SUPPLIES	400-499	543,233.20	0.00	0.00
CAPITAL OUTLAY	500-599	31,658.99	0.00	0.00
OTHER OBJECTS	600-977	4.29	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,652,389.94	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-6

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	8390	8410	8610
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	1,340,017.81	0.00
EMPLOYEE BENEFITS	200-299	0.00	733,918.68	0.00
PURCHASED SERVICES	300-399	0.00	21,985.17	0.00
MATERIALS & SUPPLIES	400-499	0.00	332,863.32	0.00
CAPITAL OUTLAY	500-599	0.00	1,520,442.73	0.00
OTHER OBJECTS	600-997	0.00	38.33	0.00
TOTAL AUXILIARY SERVICES		0.00	3,949,266.04	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	49,500.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,786.75
PURCHASED SERVICES	300-399	0.00	0.00	37,234.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	16,445.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	43,335.87
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	150,301.77
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-6

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	8390	8410	8610
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,652,389.94	3,949,266.04	150,301.77
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,652,389.94	3,949,266.04	150,301.77

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	8620	8630	8640
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	8620	8630	8640
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	608,569.97	175,983.72	0.00
EMPLOYEE BENEFITS	200-299	177,518.67	69,110.02	0.00
PURCHASED SERVICES	300-399	29,005.88	31,148.76	72,684.27
MATERIALS & SUPPLIES	400-499	11,711.36	25,531.99	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	17,818.64	1,933.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		844,624.52	303,707.49	72,684.27
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - GEN
DESCRIPTION - PROGRAM	ACCT #	8620	8630	8640
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	844,624.52	303,707.49	72,684.27
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	844,624.52	303,707.49	72,684.27

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-A-7

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	8690	9100	9200
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-7

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	8690	9100	9200
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	19,039.52	0.00	0.00
MATERIALS & SUPPLIES	400-499	9,607.46	0.00	0.00
CAPITAL OUTLAY	500-599	254,914.10	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		283,561.08	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	223,854.49	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	318,656.86	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	542,511.35	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	579,014.03
INTEREST	932-932	0.00	0.00	182,929.31
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	761,943.34

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-7

FUND TYPES		ERAL		
DESCRIPTION - PROGRAM	ACCT #	8690	9100	9200
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	283,561.08	542,511.35	761,943.34
OTHER FUND USES	9910			
TRANSFERS OUT	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	283,561.08	542,511.35	761,943.34

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	10,800,001.44
EMPLOYEE BENEFITS	200-299	0.00	3,780,868.97
PURCHASED SERVICES	300-399	0.00	19,471.20
MATERIALS & SUPPLIES	400-499	0.00	905,233.35
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	5,010.00
TOTAL INSTRUCTIONAL SERVICES		0.00	15,510,584.96
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	4,269,230.30
EMPLOYEE BENEFITS	200-299	0.00	1,422,545.84
PURCHASED SERVICES	300-399	0.00	162,851.39
MATERIALS & SUPPLIES	400-499	0.00	119,992.94
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	24,460.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	5,999,080.47
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	453,542.99
EMPLOYEE BENEFITS	200-299	0.00	230,063.38
PURCHASED SERVICES	300-399	0.00	2,220,135.15
MATERIALS & SUPPLIES	400-499	0.00	543,233.20
CAPITAL OUTLAY	500-599	0.00	281,619.93
OTHER OBJECTS	600-977	0.00	77,187.01
TOTAL OPERATION & MAINTENANCE		0.00	3,805,781.66

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	1,664,583.44
EMPLOYEE BENEFITS	200-299	0.00	891,229.97
PURCHASED SERVICES	300-399	0.00	72,989.47
MATERIALS & SUPPLIES	400-499	0.00	356,094.37
CAPITAL OUTLAY	500-599	0.00	1,520,442.73
OTHER OBJECTS	600-997	0.00	38.33
TOTAL AUXILIARY SERVICES		0.00	4,505,378.31
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	990,983.21
EMPLOYEE BENEFITS	200-299	0.00	302,692.50
PURCHASED SERVICES	300-399	0.00	189,112.44
MATERIALS & SUPPLIES	400-499	0.00	63,295.95
CAPITAL OUTLAY	500-599	0.00	254,914.10
OTHER OBJECTS	600-997	0.00	63,087.51
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	1,864,085.71
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	223,854.49
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	318,656.86
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	542,511.35
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	579,014.03
INTEREST	932-932	0.00	182,929.31
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	761,943.34

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	507,933.82
EMPLOYEE BENEFITS	200-299	0.00	191,949.72
PURCHASED SERVICES	300-399	0.00	2,397.09
MATERIALS & SUPPLIES	400-499	0.00	61,723.68
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	4,476.00
TOTAL OTHER EXPENDITURES		0.00	768,480.31
TOTAL EXPENDITURES	1000-9899	0.00	33,757,846.11
OTHER FUND USES	9910		
TRANSFERS OUT	920-929	129,681.30	129,681.30
OTHER FUND USES	9900-9999 900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	129,681.30	129,681.30
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	129,681.30	33,887,527.41

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-A-8

FUND TYPES - GENERAL

DESCRIPTION - PROGRAM	ACCT #
REVENUES	1000-8999
EXPENDITURES	1000-9899
INSTRUCTIONAL SERVICES	1000-1999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SERVICES	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SUPPORT SERVICES	
OPERATION & MAINTENANCE	3000-3999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OPERATION & MAINTENANCE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-B-8

FUND TYPES - GENERAL

DESCRIPTION - PROGRAM	ACCT #
AUXILIARY SERVICES	4000-4999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL AUXILIARY SERVICES	
GENERAL ADMINISTRATIVE SERVICES	6000-6999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL GENERAL ADMINISTRATIVE SERVICES	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL CAPITAL OUTLAY - REAL PROPERTY	
DEBT SERVICE	8000-8999
PRINCIPLE	931-931
INTEREST	932-932
OTHER OBJECTS	300-997
TOTAL DEBT SERVICE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-I-C-8

FUND TYPES - GENERAL

DESCRIPTION - PROGRAM	ACCT #
OTHER EXPENDITURES	9000-9899
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OTHER EXPENDITURES	
TOTAL EXPENDITURES	1000-9899
OTHER FUND USES	9910
TRANSFERS OUT	920-929
	9900-9999
OTHER FUND USES	900-997
TOTAL OTHER FUND USES	(NET)
TOTAL EXPENDITURES, OTHER FUND USES	(NET)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	145,860.93	346,022.14	0.00
EMPLOYEE BENEFITS	200-299	57,633.34	130,754.94	0.00
PURCHASED SERVICES	300-399	5,531.00	484.00	2,412.00
MATERIALS & SUPPLIES	400-499	9,383.17	7,867.00	21,671.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	454.00	2,604.50
TOTAL INSTRUCTIONAL SERVICES		218,408.44	485,582.08	26,687.85
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	216.00	1,295.80	49.98
MATERIALS & SUPPLIES	400-499	1,017.35	3,586.31	2,091.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	110.00	295.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,233.35	4,992.11	2,436.55
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,921.22
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	2,921.22

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	219,641.79	490,574.19	32,045.62
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	219,641.79	490,574.19	32,045.62

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-1

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	1621	2300	2400
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	145,848.52	103,294.03
EMPLOYEE BENEFITS	200-299	0.00	75,629.84	63,518.72
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,331.56	3,008.99	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		6,331.56	224,487.35	166,812.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	21,764.48
EMPLOYEE BENEFITS	200-299	0.00	0.00	11,074.23
PURCHASED SERVICES	300-399	0.00	1,604.99	228.47
MATERIALS & SUPPLIES	400-499	146.74	565.44	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	530.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		676.74	2,170.43	33,067.18
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-1

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	1621	2300	2400
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-1

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	1621	2300	2400
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	7,008.30	226,657.78	199,879.93
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	7,008.30	226,657.78	199,879.93

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	2900	3600	3700
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	21,978.67	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,772.78	0.00	3,301.71
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		34,751.45	0.00	3,301.71
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	134,243.07	1,706.55	2,474.24
MATERIALS & SUPPLIES	400-499	5,604.40	2,729.46	179.58
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,690.44	574.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		148,537.91	5,010.01	2,653.82
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	2900	3600	3700
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	88,705.08	0.00	0.00
EMPLOYEE BENEFITS	200-299	27,923.08	0.00	0.00
PURCHASED SERVICES	300-399	2,623.22	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	293.99	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		119,251.38	293.99	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	2900	3600	3700
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	302,540.74	5,304.00	5,955.53
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	302,540.74	5,304.00	5,955.53

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-2

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	3800	4400	4500
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,187.24	12,832.45	88,323.39
MATERIALS & SUPPLIES	400-499	38,285.86	877.22	205,867.10
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	3,250.00	14,435.50
TOTAL INSTRUCTIONAL SERVICES		45,473.10	16,959.67	308,625.99
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	2,802.50	0.00	0.00
EMPLOYEE BENEFITS	200-299	213.55	0.00	0.00
PURCHASED SERVICES	300-399	14,320.15	826.82	44,714.44
MATERIALS & SUPPLIES	400-499	8,582.22	6,815.22	42,368.70
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,584.43	771.00	27,840.77
TOTAL INSTRUCTIONAL SUPPORT SERVICES		29,502.85	8,413.04	114,923.91
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,577.75	0.00	9,829.41
MATERIALS & SUPPLIES	400-499	840.68	0.00	1,200.36
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		3,418.43	0.00	11,029.77

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-2

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	3800	4400	4500
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	6,399.95	251.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	6,399.95	251.10
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-2

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	3800	4400	4500
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	894.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	894.96
TOTAL EXPENDITURES	1000-9899	78,394.38	31,772.66	435,725.73
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	78,394.38	31,772.66	435,725.73

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	4712	4800	8100
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	39,585.06
EMPLOYEE BENEFITS	200-299	0.00	0.00	4,530.41
PURCHASED SERVICES	300-399	0.00	0.00	2,007.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	14,822.33
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	332.50
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	61,277.96
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	4712	4800	8100
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	218,020.21	0.00
EMPLOYEE BENEFITS	200-299	0.00	42,322.36	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	182.63	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		182.63	260,342.57	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	4712	4800	8100
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	12,907.27	301,526.70	0.00
EMPLOYEE BENEFITS	200-299	7,612.48	48,150.37	0.00
PURCHASED SERVICES	300-399	0.00	30,689.90	0.00
MATERIALS & SUPPLIES	400-499	390.62	1,054,571.43	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	6,660.00	0.00
TOTAL OTHER EXPENDITURES		20,910.37	1,441,598.40	0.00
TOTAL EXPENDITURES	1000-9899	21,093.00	1,701,940.97	61,277.96
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	21,093.00	1,701,940.97	61,277.96

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-3

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	8210	8220	8230
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	171,809.10	73,260.70	0.00
EMPLOYEE BENEFITS	200-299	53,679.00	30,293.27	0.00
PURCHASED SERVICES	300-399	41,030.45	47,415.09	28,850.30
MATERIALS & SUPPLIES	400-499	37,611.14	8,133.69	25,794.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,243.00	4,402.70	5,282.20
TOTAL INSTRUCTIONAL SUPPORT SERVICES		305,372.69	163,505.45	59,926.76
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-3

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	8210	8220	8230
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-3

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	8210	8220	8230
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	305,372.69	163,505.45	59,926.76
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	305,372.69	163,505.45	59,926.76

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - SPECIAL		
DESCRIPTION - PROGRAM	ACCT #	8300	8310	8320
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,040.30	75,408.03	9,987.82
MATERIALS & SUPPLIES	400-499	1,023.98	0.00	22,463.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		2,064.28	75,408.03	32,450.89

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	8300	8310	8320
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	8300	8310	8320
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,064.28	75,408.03	32,450.89
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	2,064.28	75,408.03	32,450.89

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-4

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	8330	8340	8350
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	28,664.19	18,601.80	0.00
MATERIALS & SUPPLIES	400-499	2,619.62	2,494.27	4,418.80
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		31,283.81	21,096.07	4,418.80

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-4

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	8330	8340	8350
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-4

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	8330	8340	8350
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	31,283.81	21,096.07	4,418.80
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	31,283.81	21,096.07	4,418.80

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	8410	8420	8620
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERNMENTAL - SPECIAL
DESCRIPTION - PROGRAM	ACCT #	8410	8420	8620
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	275.50	933,930.32	0.00
EMPLOYEE BENEFITS	200-299	44.24	409,849.72	0.00
PURCHASED SERVICES	300-399	0.00	68,166.99	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,209,391.12	0.00
CAPITAL OUTLAY	500-599	0.00	17,735.61	0.00
OTHER OBJECTS	600-997	0.00	3,331.00	0.00
TOTAL AUXILIARY SERVICES		319.74	2,642,404.76	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	28,807.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	8,503.29
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	37,310.85
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIAL	
DESCRIPTION - PROGRAM	ACCT #	8410	8420	8620
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	33,464.60	0.00
EMPLOYEE BENEFITS	200-299	0.00	4,388.68	0.00
PURCHASED SERVICES	300-399	0.00	109.69	0.00
MATERIALS & SUPPLIES	400-499	0.00	167,857.47	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	205,820.44	0.00
TOTAL EXPENDITURES	1000-9899	319.74	2,848,225.20	37,310.85
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	64,654.59	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	64,654.59	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	319.74	2,912,879.79	37,310.85

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-5

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	8690	9100	9600
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-5

FUND TYPES		REVENUE		
DESCRIPTION - PROGRAM	ACCT #	8690	9100	9600
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,970.30	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,970.30	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	34,125.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	34,125.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-5

FUND TYPES	REVENUE			
DESCRIPTION - PROGRAM	ACCT #	8690	9100	9600
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	220.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	312,705.36
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	312,925.36
TOTAL EXPENDITURES	1000-9899	2,970.30	34,125.00	312,925.36
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	518.25
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	518.25
TOTAL EXPEND, OTHER FUND USES	(NET)	2,970.30	34,125.00	313,443.61

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIA
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	780,610.68
EMPLOYEE BENEFITS	200-299	0.00	332,067.25
PURCHASED SERVICES	300-399	0.00	140,756.41
MATERIALS & SUPPLIES	400-499	0.00	324,189.07
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	21,076.50
TOTAL INSTRUCTIONAL SERVICES		0.00	1,598,699.91
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	269,636.78
EMPLOYEE BENEFITS	200-299	0.00	95,260.05
PURCHASED SERVICES	300-399	0.00	318,976.35
MATERIALS & SUPPLIES	400-499	0.00	145,226.08
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	53,323.54
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	882,422.80
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	149,030.52
MATERIALS & SUPPLIES	400-499	0.00	35,060.78
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	184,091.30

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIA
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	934,205.82
EMPLOYEE BENEFITS	200-299	0.00	409,893.96
PURCHASED SERVICES	300-399	0.00	74,818.04
MATERIALS & SUPPLIES	400-499	0.00	1,209,391.12
CAPITAL OUTLAY	500-599	0.00	17,735.61
OTHER OBJECTS	600-997	0.00	3,331.00
TOTAL AUXILIARY SERVICES		0.00	2,649,375.55
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	335,532.85
EMPLOYEE BENEFITS	200-299	0.00	78,748.73
PURCHASED SERVICES	300-399	0.00	2,623.22
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	3,446.92
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	420,351.72
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	34,125.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	34,125.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - SPECIA
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	347,898.57
EMPLOYEE BENEFITS	200-299	0.00	60,151.53
PURCHASED SERVICES	300-399	0.00	31,019.59
MATERIALS & SUPPLIES	400-499	0.00	1,536,419.84
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	6,660.00
TOTAL OTHER EXPENDITURES		0.00	1,982,149.53
TOTAL EXPENDITURES	1000-9899	0.00	7,751,215.81
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	209,552.20	274,725.04
OTHER FUND USES	9900-9999 900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	209,552.20	274,725.04
TOTAL EXPEND, OTHER FUND USES	(NET)	209,552.20	8,025,940.85

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-6

FUND TYPES	L REVENUE
DESCRIPTION - PROGRAM	ACCT #
REVENUES	1000-8999
EXPENDITURES	1000-9899
INSTRUCTIONAL SERVICES	1000-1999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SERVICES	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SUPPORT SERVICES	
OPERATION & MAINTENANCE	3000-3999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OPERATION & MAINTENANCE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-6

FUND TYPES L REVENUE

DESCRIPTION - PROGRAM	ACCT #
AUXILIARY SERVICES	4000-4999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL AUXILIARY SERVICES	
GENERAL ADMINISTRATIVE SERVICES	6000-6999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL GENERAL ADMINISTRATIVE SERVICES	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL CAPITAL OUTLAY - REAL PROPERTY	
DEBT SERVICE	8000-8999
PRINCIPLE	931-931
INTEREST	932-932
OTHER OBJECTS	300-997
TOTAL DEBT SERVICE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-6

FUND TYPES	L REVENUE
DESCRIPTION - PROGRAM	ACCT #
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OTHER EXPENDITURES	9000-9899
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OTHER EXPENDITURES	
TOTAL EXPENDITURES	1000-9899
OTHER FUND USES	
	9910
TRANSFERS OUT	920-929
	9900-9999
OTHER FUND USES	900-997
TOTAL OTHER FUND USES	(NET)
TOTAL EXPEND, OTHER FUND USES	(NET)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - DEI
DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - DEI
DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	571,877.81	571,877.81
INTEREST	932-932	193,114.26	193,114.26
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		764,992.07	764,992.07

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			GOVERNMENTAL - DEI
DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	764,992.07	764,992.07
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	764,992.07	764,992.07

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-III-A-1

FUND TYPES	3T SERVICE
DESCRIPTION - PROGRAM	ACCT #
REVENUES	1000-8999
EXPENDITURES	1000-9899
INSTRUCTIONAL SERVICES	1000-1999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SERVICES	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SUPPORT SERVICES	
OPERATION & MAINTENANCE	3000-3999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OPERATION & MAINTENANCE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-III-B-1

FUND TYPES	3T SERVICE
DESCRIPTION - PROGRAM	ACCT #
AUXILIARY SERVICES	4000-4999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL AUXILIARY SERVICES	
GENERAL ADMINISTRATIVE SERVICES	6000-6999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL GENERAL ADMINISTRATIVE SERVICES	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL CAPITAL OUTLAY - REAL PROPERTY	
DEBT SERVICE	8000-8999
PRINCIPLE	931-931
INTEREST	932-932
OTHER OBJECTS	300-997
TOTAL DEBT SERVICE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-III-C-1

FUND TYPES	3T SERVICE
DESCRIPTION - PROGRAM	ACCT #
OTHER EXPENDITURES	9000-9899
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OTHER EXPENDITURES	
TOTAL EXPENDITURES	1000-9899
OTHER FUND USES	
	9910
TRANSFERS OUT	920-929
	9900-9999
OTHER FUND USES	900-997
TOTAL OTHER FUND USES	(NET)
TOTAL EXPEND, OTHER FUND USES	(NET)

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERN
DESCRIPTION - PROGRAM	ACCT #	8390	9100	9200
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	59,167.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		59,167.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERN
DESCRIPTION - PROGRAM	ACCT #	8390	9100	9200
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	30.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	30.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	466,239.79
INTEREST	932-932	0.00	0.00	164,316.50
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	630,556.29

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				GOVERN
DESCRIPTION - PROGRAM	ACCT #	8390	9100	9200
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	59,167.00	30.00	630,556.29
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	59,167.00	30.00	630,556.29

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-IV-A-1

FUND TYPES		MENTAL - CAPITAL PROJECTS
DESCRIPTION - PROGRAM	ACCT #	(Memo Only)
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	59,167.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		59,167.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-IV-B-1

FUND TYPES		MENTAL - CAPITAL PROJECTS
DESCRIPTION - PROGRAM	ACCT #	(Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	30.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		30.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	466,239.79
INTEREST	932-932	164,316.50
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		630,556.29

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-IV-C-1

FUND TYPES		MENTAL - CAPITAL PROJECTS
DESCRIPTION - PROGRAM	ACCT #	(Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	689,753.29
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	689,753.29

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEP 30, 2025

FUND TYPE DESCRIPTION - PROGRAM	ACCT #	PROPRIET
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	
EMPLOYEE BENEFITS	200-299	
PURCHASED SERVICES	300-399	
MATERIALS & SUPPLIES	400-499	
CAPTIAL OUTLAY	500-599	
OTHER OBJECTS	600-997	
TOTAL OPERATING EXPENSES		
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	(NET)	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEP 30, 2025

FUND TYPE DESCRIPTION - PROGRAM	ACCT #	ARY - ENTERPRISE (Memo Only)
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	(NET)	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEP 30, 2025

FUND TYPE		PROPRIETARY - I
DESCRIPTION - PROGRAM	ACCT #	
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	
EMPLOYEE BENEFITS	200-299	
PURCHASED SERVICES	300-399	
MATERIALS & SUPPLIES	400-499	
CAPTIAL OUTLAY	500-599	
OTHER OBJECTS	600-997	
TOTAL OPERATING EXPENSES		
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	(NET)	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEP 30, 2025

EXHIBIT A-III-VI-A-1

FUND TYPE DESCRIPTION - PROGRAM	ACCT #	\NTERNAL SERVICE (Memo Only)
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	(NET)	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPE DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - NON EX
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	
EMPLOYEE BENEFITS	200-299	
PURCHASED SERVICES	300-399	
MATERIALS & SUPPLIES	400-499	
CAPTIAL OUTLAY	500-599	
OTHER OBJECTS	600-997	
TOTAL OPERATING EXPENSES		
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VII-A-1

FUND TYPE DESCRIPTION - PROGRAM	ACCT #	PENDABLE TRUST (Memo Only)
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999 9910	
OPERATING TRANSFERS OUT	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		FIDUCIARY - EXPENDABLE		
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	866.40	7,627.91	76,436.94
MATERIALS & SUPPLIES	400-499	919.00	3,757.56	34,887.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	418.60	1,099.00	5,869.00
TOTAL INSTRUCTIONAL SERVICES		2,204.00	12,484.47	117,193.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,839.19	427.99
MATERIALS & SUPPLIES	400-499	940.96	4,049.00	2,471.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,368.00	0.00	65.03
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,308.96	6,888.19	2,964.36
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		FIDUCIARY - EXPENDABLE		
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				FIDUCIARY - EXPENDABLE
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	4,512.96	19,372.66	120,158.11
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	4,512.96	19,372.66	120,158.11

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-A-1

FUND TYPES		TRUST		
DESCRIPTION - PROGRAM	ACCT #	1621	2400	2800
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	500.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	963.60	0.00	250.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,463.60	0.00	250.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	300.00	70.00	0.00
MATERIALS & SUPPLIES	400-499	2,216.32	629.97	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,516.32	699.97	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-B-1

FUND TYPES		TRUST		
DESCRIPTION - PROGRAM	ACCT #	1621	2400	2800
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-C-1

FUND TYPES		TRUST		
DESCRIPTION - PROGRAM	ACCT #	1621	2400	2800
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	3,979.92	699.97	250.00
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	3,979.92	699.97	250.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				FIDUCIARY - EXPENDABLE
DESCRIPTION - PROGRAM	ACCT #	3700	3800	4400
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,434.20	27,296.12	101,639.92
MATERIALS & SUPPLIES	400-499	0.00	1,931.06	117,223.33
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,775.00	15,298.00	28,173.70
TOTAL INSTRUCTIONAL SERVICES		7,209.20	44,525.18	247,036.95
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	182.43	32,998.35
MATERIALS & SUPPLIES	400-499	2,589.12	2,566.72	50,033.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	30.00	13,291.76
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,589.12	2,779.15	96,324.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,212.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	1,212.76

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				FIDUCIARY - EXPENDABLE
DESCRIPTION - PROGRAM	ACCT #	3700	3800	4400
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	9,391.68
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	9,391.68
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				FIDUCIARY - EXPENDABLE
DESCRIPTION - PROGRAM	ACCT #	3700	3800	4400
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,387.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	2,387.00
TOTAL EXPENDITURES	1000-9899	9,798.32	47,304.33	356,352.39
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	9,798.32	47,304.33	356,352.39

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-A-2

FUND TYPES		TRUST		
DESCRIPTION - PROGRAM	ACCT #	4500	8100	8210
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	11,141.80	0.00	0.00
MATERIALS & SUPPLIES	400-499	128,330.24	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,059.00	4,796.78	0.00
TOTAL INSTRUCTIONAL SERVICES		140,531.04	4,796.78	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,343.51	0.00	59,409.12
MATERIALS & SUPPLIES	400-499	25,979.56	0.00	99,654.49
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,640.00	0.00	6,942.89
TOTAL INSTRUCTIONAL SUPPORT SERVICES		38,963.07	0.00	166,006.50
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-B-2

FUND TYPES		TRUST		
DESCRIPTION - PROGRAM	ACCT #	4500	8100	8210
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	71.30	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		71.30	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-C-2

FUND TYPES		TRUST		
DESCRIPTION - PROGRAM	ACCT #	4500	8100	8210
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	179,565.41	4,796.78	166,006.50
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	179,565.41	4,796.78	166,006.50

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				FIDUCIARY - EXPENDABLE
DESCRIPTION - PROGRAM	ACCT #	8230	8320	8330
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	958.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	13,928.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		14,886.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,538.25	10,640.56
MATERIALS & SUPPLIES	400-499	0.00	13,671.85	35.66
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	16,210.10	10,676.22

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				FIDUCIARY - EXPENDABLE
DESCRIPTION - PROGRAM	ACCT #	8230	8320	8330
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES				FIDUCIARY - EXPENDABLE
DESCRIPTION - PROGRAM	ACCT #	8230	8320	8330
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	14,886.00	16,210.10	10,676.22
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	14,886.00	16,210.10	10,676.22

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-A-3

FUND TYPES		TRUST		
DESCRIPTION - PROGRAM	ACCT #	8340	8350	9600
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	12,739.78	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,165.53	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		12,739.78	2,165.53	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-B-3

FUND TYPES		TRUST		
DESCRIPTION - PROGRAM	ACCT #	8340	8350	9600
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-C-3

FUND TYPES		TRUST		
DESCRIPTION - PROGRAM	ACCT #	8340	8350	9600
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	276,875.36
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	4,085.87
TOTAL OTHER EXPENDITURES		0.00	0.00	280,961.23
TOTAL EXPENDITURES	1000-9899	12,739.78	2,165.53	280,961.23
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	12,739.78	2,165.53	280,961.23

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			FIDUCIARY - EXPENDA
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	228,943.29
MATERIALS & SUPPLIES	400-499	0.00	288,262.60
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	60,489.08
TOTAL INSTRUCTIONAL SERVICES		0.00	577,694.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	101,528.59
MATERIALS & SUPPLIES	400-499	0.00	205,059.37
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	30,337.68
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	336,925.64
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	25,918.59
MATERIALS & SUPPLIES	400-499	0.00	17,085.80
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	43,004.39

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			FIDUCIARY - EXPENDA
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	9,462.98
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	9,462.98
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES			FIDUCIARY - EXPENDA
DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	279,262.36
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	4,085.87
TOTAL OTHER EXPENDITURES		0.00	283,348.23
TOTAL EXPENDITURES	1000-9899	0.00	1,250,436.21
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	113,144.20	113,144.20
OTHER FUND USES	9900-9999 900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	113,144.20	113,144.20
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	113,144.20	1,363,580.41

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-A-4

FUND TYPES	ABLE TRUST
DESCRIPTION - PROGRAM	ACCT #
REVENUES	1000-8999
EXPENDITURES	1000-9899
INSTRUCTIONAL SERVICES	1000-1999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SERVICES	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL INSTRUCTIONAL SUPPORT SERVICES	
OPERATION & MAINTENANCE	3000-3999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OPERATION & MAINTENANCE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-B-4

FUND TYPES	ABLE TRUST
DESCRIPTION - PROGRAM	ACCT #
AUXILIARY SERVICES	4000-4999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL AUXILIARY SERVICES	
GENERAL ADMINISTRATIVE SERVICES	6000-6999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL GENERAL ADMINISTRATIVE SERVICES	
CAPITAL OUTLAY - REAL PROPERTY	7000-7999
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL CAPITAL OUTLAY - REAL PROPERTY	
DEBT SERVICE	8000-8999
PRINCIPLE	931-931
INTEREST	932-932
OTHER OBJECTS	300-997
TOTAL DEBT SERVICE	

Winston County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-VIII-C-4

FUND TYPES	ıBLE TRUST
DESCRIPTION - PROGRAM	ACCT #
OTHER EXPENDITURES	9000-9899
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-977
TOTAL OTHER EXPENDITURES	
TOTAL EXPENDITURES	1000-9899
OTHER FUND USES	
	9910
TRANSFERS OUT	920-929
	9900-9999
OTHER FUND USES	900-997
TOTAL OTHER FUND USES	(NET)
TOTAL EXPENDITURES, OTHER FUND USES	(NET)