Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1132-0	1134-0	1220-0	1221-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	17,554,842.00	372,855.03	50,000.00	359,888.00	69,694.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	2,823,270.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		20,378,112.00	372,855.03	50,000.00	359,888.00	69,694.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	9,108,292.71	309,499.44	18,650.64	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,317,660.15	63,355.59	2,730.07	0.00	0.00
PURCHASED SERVICES	300-399	246,790.93	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	506,337.00	0.00	28,619.29	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		13,179,080.79	372,855.03	50,000.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	2,773,443.90	0.00	0.00	234,146.47	52,655.53
EMPLOYEE BENEFITS	200-299	962,910.08	0.00	0.00	100,033.75	17,010.53
PURCHASED SERVICES	300-399	45,040.23	0.00	0.00	15,472.38	27.94
MATERIALS & SUPPLIES	400-499	50,486.66	0.00	0.00	10,235.40	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	500.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		3,832,380.87	0.00	0.00	359,888.00	69,694.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	595,213.28	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	279,956.14	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	956,930.21	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,832,099.63	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1132-0	1134-0	1220-0	1221-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	828,641.48	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	278,759.78	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,036.30	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,064.83	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		1,111,502.39	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1132-0	1134-0	1220-0	1221-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	19,955,063.68	372,855.03	50,000.00	359,888.00	69,694.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	423,048.32	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	(423,048.32)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(423,048.32)	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1222-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	35,091.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		35,091.00
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	3,618.19
MATERIALS & SUPPLIES	400-499	5,199.95
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		8,818.14
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	3,072.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		3,072.00
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1222-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1222-0
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	11,890.14
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)	23,200.86
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	23,200.86

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1225-0	1230-0	1232-0	1235-0	1240-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	360,000.00	340,000.00	6,112.00	7,277.00	50,803.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		360,000.00	340,000.00	6,112.00	7,277.00	50,803.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	6,112.00	7,277.00	50,803.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	6,112.00	7,277.00	50,803.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	210,450.02	244,188.59	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	71,221.60	88,469.75	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	117.64	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		281,671.62	332,775.98	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1225-0	1230-0	1232-0	1235-0	1240-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1225-0	1230-0	1232-0	1235-0	1240-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	281,671.62	332,775.98	6,112.00	7,277.00	50,803.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	78,328.38	7,224.02	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	67,398.88	0.00	0.00	5,848.38	0.00
ENDING FUND BALANCE - SEP 30	(NET)	145,727.26	7,224.02	0.00	5,848.38	0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1252-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	7,662.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		7,662.00
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	7,662.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		7,662.00
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1252-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1252-0
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	7,662.00
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)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1254-0	1256-0	1257-0	1258-0	1262-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	1,500.00	56,000.00	22,902.00	2,727.00	9,816.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,500.00	56,000.00	22,902.00	2,727.00	9,816.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	19,032.69	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,869.31	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	9,816.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	22,902.00	0.00	9,816.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	824.81	0.00	0.00	2,262.69	0.00
EMPLOYEE BENEFITS	200-299	175.19	0.00	0.00	464.31	0.00
PURCHASED SERVICES	300-399	0.00	56,000.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	453.74	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		1,453.74	56,000.00	0.00	2,727.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1254-0	1256-0	1257-0	1258-0	1262-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1254-0	1256-0	1257-0	1258-0	1262-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,453.74	56,000.00	22,902.00	2,727.00	9,816.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	46.26	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	46.26	0.00	0.00	0.00	0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1271-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	42,500.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		42,500.00
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	29,615.14
EMPLOYEE BENEFITS	200-299	10,152.18
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		39,767.32
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1271-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1271-0
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	39,767.32
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)	2,732.68
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	2,732.68

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1273-0	1274-0	1275-0	1279-0	1280-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	39,000.00	154,581.00	38,783.00	15,512.90	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		39,000.00	154,581.00	38,783.00	15,512.90	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,481.42	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	2,481.42	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	127,500.00	1,400.00	18,590.75	0.00
EMPLOYEE BENEFITS	200-299	0.00	27,081.00	292.31	3,780.49	0.00
PURCHASED SERVICES	300-399	12,690.47	0.00	3,119.01	0.00	0.00
MATERIALS & SUPPLIES	400-499	25,945.28	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		38,635.75	154,581.00	4,811.32	22,371.24	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1273-0	1274-0	1275-0	1279-0	1280-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	180.00	0.00	300.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	21.50	0.00	60.70	0.00	0.00
PURCHASED SERVICES	300-399	162.75	0.00	57.35	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		364.25	0.00	418.05	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1273-0	1274-0	1275-0	1279-0	1280-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	39,000.00	154,581.00	7,710.79	22,371.24	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	31,072.21	(6,858.34)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	6,858.34	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	31,072.21	0.00	0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1284-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	101,918.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		101,918.00
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	29,634.98
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		29,634.98
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	39,674.44
EMPLOYEE BENEFITS	200-299	16,145.96
PURCHASED SERVICES	300-399	1,130.60
MATERIALS & SUPPLIES	400-499	15,332.02
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		72,283.02
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1284-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1284-0
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	101,918.00
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)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1287-0	1310-0	1410-0	1416-0	1417-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	71,332.00	1,787,804.00	97,955.00	2,832.00	24,500.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		71,332.00	1,787,804.00	97,955.00	2,832.00	24,500.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	47,308.18	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	17,421.02	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	64,729.20	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	19,283.52	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	8,729.55	0.00	0.00
PURCHASED SERVICES	300-399	12,129.50	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,000.00	0.00	0.00	1,284.60	23,872.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	56,302.61	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		69,432.11	0.00	28,013.07	1,284.60	23,872.19
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1287-0	1310-0	1410-0	1416-0	1417-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	899,888.94	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	495,549.15	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	175,502.05	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	189,881.72	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	1,760,821.86	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1287-0	1310-0	1410-0	1416-0	1417-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	69,432.11	1,760,821.86	92,742.27	1,284.60	23,872.19
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,899.89	26,982.14	5,212.73	1,547.40	627.81
BEGINNING FUND BALANCE - OCT 1	0300-0399	23,278.56	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	25,178.45	26,982.14	5,212.73	1,547.40	627.81

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1520-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	207,226.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		207,226.00
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1520-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1520-0
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	120,353.25
EMPLOYEE BENEFITS	200-299	57,979.28
PURCHASED SERVICES	300-399	7,970.28
MATERIALS & SUPPLIES	400-499	339.89
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OTHER EXPENDITURES		186,642.70
TOTAL EXPENDITURES	1000-9899	186,642.70
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)	20,583.30
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	20,583.30

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1540-0	1720-0	1761-0	1765-0	1768-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	75,000.00	925,500.00	103,589.00	2,946,095.00	245,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		75,000.00	925,500.00	103,589.00	2,946,095.00	245,000.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	61,206.25	0.00	0.00	0.00	45,217.50
EMPLOYEE BENEFITS	200-299	4,694.53	0.00	0.00	0.00	7,271.37
PURCHASED SERVICES	300-399	1,134.15	0.00	0.00	0.00	87,923.42
MATERIALS & SUPPLIES	400-499	5,449.74	0.00	0.00	112,455.38	25,320.62
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	47,123.95
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	7,205.00
TOTAL INSTRUCTIONAL SERVICES		72,484.67	0.00	0.00	112,455.38	220,061.86
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,732.43	0.00	0.00	0.00	18,926.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	12,316.50	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	699.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		2,431.43	0.00	0.00	12,316.50	18,926.25
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	91,329.00	874,960.65	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	49,312.30	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	91,329.00	924,272.95	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1540-0	1720-0	1761-0	1765-0	1768-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	70.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	13.90	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,390.35	0.00	0.00	6,011.89
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		83.90	1,390.35	0.00	0.00	6,011.89
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	208,704.71	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	208,704.71	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	52,452.19	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	358,533.50	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	410,985.69	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	12,260.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	12,260.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1540-0	1720-0	1761-0	1765-0	1768-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	594,119.20	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	231,679.85	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	31,694.60	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	53,116.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	910,609.65	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	75,000.00	912,000.00	103,589.00	1,668,735.23	245,000.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	13,500.00	0.00	1,277,359.77	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	2,732,561.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	13,500.00	0.00	4,009,920.77	0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1769-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	42,600.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		42,600.00
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	87,885.53
EMPLOYEE BENEFITS	200-299	15,890.20
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	51,912.27
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		155,688.00
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1769-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1769-0
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	155,688.00
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)	(113,088.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	113,088.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1771-0	1772-0	1773-0	1774-0	1775-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	98,597.00	0.00	31,360.00	11,369.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	98,597.00	0.00	31,360.00	11,369.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	11,480.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,043.43	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	43,475.02	96,812.36	0.00	17,836.57	2,369.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		43,475.02	96,812.36	0.00	31,360.00	2,369.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	56,338.77	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	24,708.37	0.00	0.00
PURCHASED SERVICES	300-399	388.98	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	494.86	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		388.98	0.00	81,542.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1771-0	1772-0	1773-0	1774-0	1775-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1771-0	1772-0	1773-0	1774-0	1775-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	43,864.00	96,812.36	81,542.00	31,360.00	2,369.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(43,864.00)	1,784.64	(81,542.00)	0.00	9,000.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	43,864.00	91,705.00	81,542.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	93,489.64	0.00	0.00	9,000.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1776-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	103,703.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		103,703.00
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1776-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	1776-0
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	0.00
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)	103,703.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	103,703.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1810-0	2130-0	2241-0	2259-0	2901-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	444.80	1,875.00	100,000.00	774.04	15,576.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		444.80	1,875.00	100,000.00	774.04	15,576.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	62,154.22	0.00	10,175.90
EMPLOYEE BENEFITS	200-299	0.00	0.00	37,758.46	0.00	2,128.25
PURCHASED SERVICES	300-399	444.80	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	210.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		444.80	0.00	99,912.68	0.00	12,514.46
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	87.32	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,547.40	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	87.32	1,547.40	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1810-0	2130-0	2241-0	2259-0	2901-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1810-0	2130-0	2241-0	2259-0	2901-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,526.60
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	534.94
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	3,061.54
TOTAL EXPENDITURES	1000-9899	444.80	0.00	100,000.00	1,547.40	15,576.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	1,875.00	0.00	(773.36)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	10,175.00	0.00	773.36	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	12,050.00	0.00	0.00	0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	6001-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	83,587.39
LOCAL REVENUES	6000-7999	3,162,262.35
OTHER REVENUES	8000-8999	202,276.54
TOTAL REVENUES		3,448,126.28
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	244,504.08
EMPLOYEE BENEFITS	200-299	54,423.73
PURCHASED SERVICES	300-399	69,866.96
MATERIALS & SUPPLIES	400-499	89,279.73
CAPITAL OUTLAY	500-599	5,533.13
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		463,607.63
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	29,822.34
EMPLOYEE BENEFITS	200-299	4,817.21
PURCHASED SERVICES	300-399	312,426.02
MATERIALS & SUPPLIES	400-499	49,230.34
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	3,860.00
TOTAL INSTRUCTIONAL SUPPORT SERV		400,155.91
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	12,320.85
EMPLOYEE BENEFITS	200-299	2,602.47
PURCHASED SERVICES	300-399	73,199.14
MATERIALS & SUPPLIES	400-499	132,781.83
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		220,904.29

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	6001-0
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	17,502.76
EMPLOYEE BENEFITS	200-299	2,884.50
PURCHASED SERVICES	300-399	354.95
MATERIALS & SUPPLIES	400-499	400.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		21,142.21
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	213,923.15
EMPLOYEE BENEFITS	200-299	48,040.15
PURCHASED SERVICES	300-399	188,261.36
MATERIALS & SUPPLIES	400-499	72,800.23
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	220,434.10
TOTAL GENERAL ADMIN SERVICES		743,458.99
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	66,493.99
INTEREST	932-932	22,906.30
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		89,400.29

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	6001-0
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	5,590.80
EMPLOYEE BENEFITS	200-299	427.75
PURCHASED SERVICES	300-399	312.14
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OTHER EXPENDITURES		6,330.69
TOTAL EXPENDITURES	1000-9899	1,945,000.01
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	67,384.71
OTHER FINANCING SOURCES	9000-9997 9910	244,007.16
TRANSFERS OUT	920-929 9900-9999	5,996.45
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	305,395.42
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	305,395.42
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,808,521.69
BEGINNING FUND BALANCE - OCT 1	0300-0399	4,920,908.91
ENDING FUND BALANCE - SEP 30	(NET)	6,729,430.60

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	6002-0	6004-0	6005-0	6007-0	6008-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	2,250.00	0.00	6,000.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	2,250.00	0.00	6,000.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	6002-0	6004-0	6005-0	6007-0	6008-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	6002-0	6004-0	6005-0	6007-0	6008-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,223.87	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	442.68	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	2,666.55	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	2,666.55	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	2,250.00	(2,666.55)	6,000.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,050.43	2,405.39	6,750.00	5,595.68	29,669.36
ENDING FUND BALANCE - SEP 30	(NET)	1,050.43	2,405.39	9,000.00	2,929.13	35,669.36

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	6009-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	1,017.28
TOTAL REVENUES		1,017.28
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	5,920.82
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		5,920.82
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	6009-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	6009-0
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	5,920.82
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)	(4,903.54)
BEGINNING FUND BALANCE - OCT 1	0300-0399	4,903.54
ENDING FUND BALANCE - SEP 30	(NET)	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	6115-0	6940-0	6941-0	6991-0	6992-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	11,974.05	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	11,974.05	0.00	0.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	804.40	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	220.94	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	7,280.15	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	8,305.49	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	793.36	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,187.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	2,980.36	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	6115-0	6940-0	6941-0	6991-0	6992-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	355.17	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	355.17	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	6115-0	6940-0	6941-0	6991-0	6992-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,356.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	1,356.00
TOTAL EXPENDITURES	1000-9899	0.00	11,641.02	0.00	0.00	1,356.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	2,038.37	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(2,038.37)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(2,038.37)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(1,705.34)	0.00	0.00	(1,356.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	2,818.76	0.00	13,634.32	13,956.31
ENDING FUND BALANCE - SEP 30	(NET)	0.00	1,113.42	0.00	13,634.32	12,600.31

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	6994-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	6994-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	6994-0
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	13,872.71
EMPLOYEE BENEFITS	200-299	2,783.02
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		16,655.73
TOTAL EXPENDITURES	1000-9899	16,655.73
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	200.76
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)	200.76
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	200.76
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(16,454.97)
BEGINNING FUND BALANCE - OCT 1	0300-0399	16,454.97
ENDING FUND BALANCE - SEP 30	(NET)	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	6995-0	6996-0	6997-0	6998-0	6999-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	215.00	0.00	290.00	42,000.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	215.00	0.00	290.00	42,000.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	132.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	132.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	6995-0	6996-0	6997-0	6998-0	6999-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	250.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	250.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	6995-0	6996-0	6997-0	6998-0	6999-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	250.00	0.00	132.00	0.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	59,000.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	(59,000.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(59,000.00)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(35.00)	0.00	158.00	(17,000.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,124.94	13,126.75	222.86	0.00	101,361.71
ENDING FUND BALANCE - SEP 30	(NET)	1,124.94	13,091.75	222.86	158.00	84,361.71

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	8990-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		0.00
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	8990-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	8990-0
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	0.00
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)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	101,000.00
ENDING FUND BALANCE - SEP 30	(NET)	101,000.00

Butler 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-12

FUND TYPES					GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	8995-0	8996-0	8997-0	(Memo Only)
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	26,592,595.77
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	83,587.39
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	6,048,261.40
OTHER REVENUES	8000-8999	70,959.06	0.00	719.85	274,972.73
TOTAL REVENUES		70,959.06	0.00	719.85	32,999,417.29
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	10,025,407.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,529,246.11
PURCHASED SERVICES	300-399	0.00	0.00	0.00	410,582.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,105,205.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	52,657.08
OTHER OBJECTS	600-997	0.00	0.00	0.00	14,485.15
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	15,137,583.73
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	3,840,196.97
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,335,992.28
PURCHASED SERVICES	300-399	0.00	0.00	0.00	480,082.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	197,589.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	61,361.61
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	5,915,222.98
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	607,534.13
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	282,558.61
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,996,419.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	132,781.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	49,312.30
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	3,068,605.87

Butler 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-12

FUND TYPES					GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	8995-0	8996-0	8997-0	(Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	917,941.70
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	498,529.75
PURCHASED SERVICES	300-399	760.00	0.00	0.00	184,239.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	190,281.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		760.00	0.00	0.00	1,790,992.51
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,042,564.63
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	326,799.93
PURCHASED SERVICES	300-399	0.00	0.00	0.00	190,902.83
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	74,865.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	429,138.81
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	2,064,271.26
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	52,452.19
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	358,533.50
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	410,985.69
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	78,753.99
INTEREST	932-932	0.00	0.00	0.00	22,906.30
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	101,660.29

Butler 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-12

FUND TYPES					GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	8995-0	8996-0	8997-0	(Memo Only)
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	738,686.43
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	293,847.52
PURCHASED SERVICES	300-399	0.00	0.00	0.00	41,333.02
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	53,455.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	1,127,322.86
TOTAL EXPENDITURES	1000-9899	760.00	0.00	0.00	29,616,645.19
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	0.00	67,585.47
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	244,007.16
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	490,083.14
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	(178,490.51)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	(178,490.51)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	70,199.06	0.00	719.85	3,204,281.59
BEGINNING FUND BALANCE - OCT 1	0300-0399	198,587.26	19,977.90	57,869.50	8,688,511.11
ENDING FUND BALANCE - SEP 30	(NET)	268,786.32	19,977.90	58,589.35	11,892,792.70

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3260-0	3290-0	3310-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	706,272.04	22,472.00	14,959.54	33,575.00	70,313.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		706,272.04	22,472.00	14,959.54	33,575.00	70,313.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	221,881.79	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	129,950.43	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	49,387.44	0.00	0.00	0.00	6,572.09
MATERIALS & SUPPLIES	400-499	2,986.06	0.00	6,362.58	0.00	36,195.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		404,205.72	0.00	6,362.58	0.00	42,767.56
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	69,242.10	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	23,088.61	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,291.73	0.00	8,462.06	10,575.00	23,717.44
MATERIALS & SUPPLIES	400-499	3,208.43	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	23,000.00	444.00
TOTAL INSTRUCTIONAL SUPPORT SERV		96,830.87	0.00	8,462.06	33,575.00	24,161.44
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3260-0	3290-0	3310-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	7,925.41	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,136.63	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		9,062.04	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	143,271.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	49,426.39	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,351.02	0.00	0.00	0.00	2,600.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	150.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,125.00	202.00	134.90	0.00	634.00
TOTAL GENERAL ADMIN SERVICES		196,173.41	202.00	134.90	0.00	3,384.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3260-0	3290-0	3310-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	15,485.11	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	5,590.07	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,194.82	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	22,270.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	706,272.04	22,472.00	14,959.54	33,575.00	70,313.00
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	0.00	0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	4110-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	1,598,196.44
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		1,598,196.44
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	220,478.16
EMPLOYEE BENEFITS	200-299	59,519.31
PURCHASED SERVICES	300-399	54,490.22
MATERIALS & SUPPLIES	400-499	91,264.99
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		425,752.68
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	312,297.54
EMPLOYEE BENEFITS	200-299	106,564.33
PURCHASED SERVICES	300-399	254,332.86
MATERIALS & SUPPLIES	400-499	24,546.51
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		697,741.24
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	4110-0
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	130,442.58
EMPLOYEE BENEFITS	200-299	39,661.41
PURCHASED SERVICES	300-399	20,935.92
MATERIALS & SUPPLIES	400-499	6,465.43
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	14,390.00
TOTAL GENERAL ADMIN SERVICES		211,895.34
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	4110-0
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	194,907.15
EMPLOYEE BENEFITS	200-299	67,900.03
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		262,807.18
TOTAL EXPENDITURES	1000-9899	1,598,196.44
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)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	4110-1	4120-0	4130-0	4160-0	4161-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	252,010.00	460,612.63	254,825.67	105,079.58	433,720.97
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		252,010.00	460,612.63	254,825.67	105,079.58	433,720.97
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	196,832.20	60,773.58	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	83,871.07	22,379.59	0.00	0.00
PURCHASED SERVICES	300-399	0.00	35,163.70	834.00	17,111.20	0.00
MATERIALS & SUPPLIES	400-499	0.00	69,550.94	0.00	22,303.38	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	385,417.91	83,987.17	39,414.58	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	46,126.95	0.00	68,350.96	0.00	0.00
EMPLOYEE BENEFITS	200-299	9,073.30	0.00	12,515.87	0.00	0.00
PURCHASED SERVICES	300-399	73,396.58	72,327.37	48,982.05	0.00	15,655.14
MATERIALS & SUPPLIES	400-499	0.00	0.00	6,984.62	7,500.23	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	200.00	0.00	1,050.00
TOTAL INSTRUCTIONAL SUPPORT SERV		128,596.83	72,327.37	137,033.50	7,500.23	16,705.14
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	45,898.16	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	8,973.56	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	54,871.72	0.00

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	4110-1	4120-0	4130-0	4160-0	4161-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	8,600.00	180.00	0.00	1,260.00	745.00
EMPLOYEE BENEFITS	200-299	1,568.78	27.55	0.00	200.03	104.32
PURCHASED SERVICES	300-399	2,594.70	484.80	0.00	886.02	1,641.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		12,763.48	692.35	0.00	2,346.05	2,490.77
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	59,866.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	11,330.48
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,272.00	2,175.00	1,889.00	947.00	3,438.27
TOTAL GENERAL ADMIN SERVICES		2,272.00	2,175.00	1,889.00	947.00	74,634.75
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	4110-1	4120-0	4130-0	4160-0	4161-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	76,864.80	0.00	0.00	0.00	190,312.34
EMPLOYEE BENEFITS	200-299	12,083.24	0.00	0.00	0.00	31,633.00
PURCHASED SERVICES	300-399	0.00	0.00	31,916.00	0.00	34,611.99
MATERIALS & SUPPLIES	400-499	19,429.65	0.00	0.00	0.00	83,332.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		108,377.69	0.00	31,916.00	0.00	339,890.31
TOTAL EXPENDITURES	1000-9899	252,010.00	460,612.63	254,825.67	105,079.58	433,720.97
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	0.00	0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	4180-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	89,789.54
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		89,789.54
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	23,834.37
EMPLOYEE BENEFITS	200-299	7,411.35
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	13,109.77
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		44,355.49
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	44,625.05
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		44,625.05
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	4180-0
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	809.00
TOTAL GENERAL ADMIN SERVICES		809.00
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	4180-0
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	89,789.54
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)	(0.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	(0.00)

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	4195-0	4289-0	4298-0	4308-0	5101-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	50,000.00	0.00	0.00	0.00	2,370,886.83
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	256,628.01
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	24,257.06
TOTAL REVENUES		50,000.00	0.00	0.00	0.00	2,651,771.90
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	15,171.45	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		15,171.45	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	34,379.62	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		34,379.62	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	144,366.27
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	144,366.27

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	4195-0	4289-0	4298-0	4308-0	5101-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	768,186.15
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	419,125.71
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	84,005.58
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,360,769.21
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	7,648.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	83,214.54
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	2,722,949.19
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	448.93	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		448.93	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	4195-0	4289-0	4298-0	4308-0	5101-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	50,000.00	0.00	0.00	0.00	2,867,315.46
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	423,048.32
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	423,048.32
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	423,048.32
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	0.00	0.00	207,504.76
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	511,903.91
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	(0.00)	0.00	0.00	0.00	719,408.67

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	5170-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	112,379.22
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		112,379.22
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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	5170-0
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	5170-0
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	27,471.28
EMPLOYEE BENEFITS	200-299	4,314.84
PURCHASED SERVICES	300-399	630.00
MATERIALS & SUPPLIES	400-499	52,172.44
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OTHER EXPENDITURES		84,588.56
TOTAL EXPENDITURES	1000-9899	84,588.56
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)	27,790.66
BEGINNING FUND BALANCE - OCT 1	0300-0399	357,950.13
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	385,740.79

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	5196-0	5197-0	5199-0	5990-0	5992-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	18,000.00	208,548.85
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	18,000.00	208,548.85
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	122,237.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	9,350.88
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	131,588.52
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	15,009.25	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,990.75	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	18,000.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	5196-0	5197-0	5199-0	5990-0	5992-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	41,868.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	17,314.94
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	10,421.51
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	69,604.45
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00

Butler 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 REVENUE				
DESCRIPTION - FUND SOURCE	ACCT#	5196-0	5197-0	5199-0	5990-0	5992-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	6,833.16
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	522.72
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	7,355.88
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	18,000.00	208,548.85
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,989.48	3,752.65	11,479.71	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	1,989.48	3,752.65	11,479.71	0.00	0.00

Butler 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-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	800,813.94
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		800,813.94
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	111,040.18
MATERIALS & SUPPLIES	400-499	227,398.76
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	86,863.15
TOTAL INSTRUCTIONAL SERVICES		425,302.09
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	14,716.81
MATERIALS & SUPPLIES	400-499	39,417.79
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	13,089.78
TOTAL INSTRUCTIONAL SUPPORT SERV		67,224.38
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	30,926.07
MATERIALS & SUPPLIES	400-499	45,310.68
CAPITAL OUTLAY	500-599	6,446.16
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		82,682.91

Butler 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-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	48,394.37
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		48,394.37
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0
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	170,989.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	43,178.68
TOTAL OTHER EXPENDITURES		214,167.68
TOTAL EXPENDITURES	1000-9899	837,771.43
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	49,494.45
OTHER FINANCING SOURCES	9000-9997 9910	0.00
TRANSFERS OUT	920-929 9900-9999	71,948.38
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	(22,453.93)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(22,453.93)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(59,411.42)
BEGINNING FUND BALANCE - OCT 1	0300-0399	536,895.71
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	477,484.29

Butler 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	0.00
FEDERAL REVENUES	3000-5999	6,801,641.31
LOCAL REVENUES	6000-7999	1,057,441.95
OTHER REVENUES	8000-8999	24,257.06
TOTAL REVENUES		7,883,340.32
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	846,037.74
EMPLOYEE BENEFITS	200-299	312,482.63
PURCHASED SERVICES	300-399	274,598.83
MATERIALS & SUPPLIES	400-499	484,343.40
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	86,863.15
TOTAL INSTRUCTIONAL SERVICES		2,004,325.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	511,026.80
EMPLOYEE BENEFITS	200-299	154,232.86
PURCHASED SERVICES	300-399	568,082.09
MATERIALS & SUPPLIES	400-499	116,037.20
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	37,783.78
TOTAL INSTRUCTIONAL SUPPORT SERV		1,387,162.73
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	221,190.50
MATERIALS & SUPPLIES	400-499	54,284.24
CAPITAL OUTLAY	500-599	6,446.16
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		281,920.90

Butler 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	786,896.56
EMPLOYEE BENEFITS	200-299	422,163.02
PURCHASED SERVICES	300-399	138,006.92
MATERIALS & SUPPLIES	400-499	1,360,769.21
CAPITAL OUTLAY	500-599	7,648.00
OTHER OBJECTS	600-997	83,214.54
TOTAL AUXILIARY SERVICES		2,798,698.25
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	375,447.58
EMPLOYEE BENEFITS	200-299	117,733.22
PURCHASED SERVICES	300-399	25,886.94
MATERIALS & SUPPLIES	400-499	6,615.43
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	38,886.61
TOTAL GENERAL ADMIN SERVICES		564,569.78
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	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Butler 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	511,873.84
EMPLOYEE BENEFITS	200-299	122,043.90
PURCHASED SERVICES	300-399	67,157.99
MATERIALS & SUPPLIES	400-499	327,118.89
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	43,178.68
TOTAL OTHER EXPENDITURES		1,071,373.30
TOTAL EXPENDITURES	1000-9899	8,108,050.71
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	472,542.77
OTHER FINANCING SOURCES	9000-9997 9910	0.00
TRANSFERS OUT	920-929 9900-9999	71,948.38
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	400,594.39
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	400,594.39
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	175,884.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,423,971.59
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	1,599,855.59

Butler 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#	1320-0	2120-0	6001-0	6111-0	(Memo Only)
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.01	704,281.00	0.00	0.00	704,281.01
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	1,661,929.67	1,661,929.67
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.01	704,281.00	0.00	1,661,929.67	2,366,210.68
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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#	1320-0	2120-0	6001-0	6111-0	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	731,905.50	60,447.50	822,647.00	1,615,000.00
INTEREST	932-932	0.00	0.00	0.00	824,612.19	824,612.19
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	731,905.50	60,447.50	1,647,259.19	2,439,612.19

Butler 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#	1320-0	2120-0	6001-0	6111-0	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	731,905.50	60,447.50	1,647,259.19	2,439,612.19
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.01	(27,624.50)	(60,447.50)	14,670.48	(73,401.51)
BEGINNING FUND BALANCE - OCT 1	0300-0399	47,629.03	27,624.50	0.00	359,250.33	434,503.86
ENDING FUND BALANCE - SEP 30	(NET)	47,629.04	0.00	(60,447.50)	373,920.81	361,102.35

Butler 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		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	6111-0	8411-0	9140-0
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	272,915.99	0.00	0.00	88,072.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	17,277.29	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		272,915.99	0.00	17,277.29	88,072.00	0.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

Butler 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		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	6111-0	8411-0	9140-0
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	88,072.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	88,072.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	112,271.88	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	112,271.88	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	220,968.92	0.00	0.00	0.00	0.00
INTEREST	932-932	106,099.39	0.00	0.00	0.00	532.01
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		327,068.31	0.00	0.00	0.00	532.01

Butler 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		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	6111-0	8411-0	9140-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	327,068.31	0.00	112,271.88	88,072.00	532.01
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(54,152.32)	0.00	(94,994.59)	0.00	(532.01)
BEGINNING FUND BALANCE - OCT 1	0300-0399	54,152.32	2,211,874.39	1,565,351.16	0.00	532.01
ENDING FUND BALANCE - SEP 30	(NET)	0.00	2,211,874.39	1,470,356.57	0.00	0.00

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	360,987.99
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	17,277.29
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		378,265.28
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

Butler 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 DESCRIPTION - FUND SOURCE	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	88,072.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		88,072.00
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	112,271.88
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		112,271.88
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	220,968.92
INTEREST	932-932	106,631.40
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		327,600.32

Butler 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 DESCRIPTION - FUND SOURCE	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	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	527,944.20
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)	(149,678.92)
BEGINNING FUND BALANCE - OCT 1	0300-0399	3,831,909.88
ENDING FUND BALANCE - SEP 30	(NET)	3,682,230.96

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	PROPRIETARY - ENTERPRISE (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

Butler 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 DESCRIPTION - FUND SOURCE	ACCT#	PROPRIETARY - ENTERPRISE (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

Butler 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		PROPRIETARY - ENTERPRISE
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

Butler 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		FIDUCIARY - EXPENDABLE TRUST	
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	374,619.69	374,619.69
OTHER REVENUES	8000-8999	0.00	0.00
TOTAL REVENUES		374,619.69	374,619.69
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	9,749.78	9,749.78
MATERIALS & SUPPLIES	400-499	14,717.36	14,717.36
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	141,519.38	141,519.38
TOTAL INSTRUCTIONAL SERVICES		165,986.52	165,986.52
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	15,743.05	15,743.05
MATERIALS & SUPPLIES	400-499	11,758.46	11,758.46
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		27,501.51	27,501.51
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	11,500.00	11,500.00
MATERIALS & SUPPLIES	400-499	3,308.00	3,308.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		14,808.00	14,808.00

Butler 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		FIDUCIARY - EXPENDABLE TRUST	
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	8,074.13	8,074.13
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		8,074.13	8,074.13
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	206.63	206.63
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		206.63	206.63
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

Butler 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		FIDUCIARY - EXPENDABLE TRUST	
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	70,048.91	70,048.91
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	32,628.57	32,628.57
TOTAL OTHER EXPENDITURES		102,677.48	102,677.48
TOTAL EXPENDITURES	1000-9899	319,254.27	319,254.27
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	47,008.18	47,008.18
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	25,104.90	25,104.90
OTHER FUND USES	900-997	0.00	0.00
TOTAL	(NET)	21,903.28	21,903.28
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	21,903.28	21,903.28
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	77,268.70	77,268.70
BEGINNING FUND BALANCE - OCT 1	0300-0399	170,215.91	170,215.91
ENDING FUND BALANCE - SEP 30	(NET)	247,484.61	247,484.61