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

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0000	0020	0030	0040	0050
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	2,212,069.52	1,575,028.18	891,379.60
EMPLOYEE BENEFITS	200-299	0.00	0.00	724,981.85	585,352.23	324,662.13
PURCHASED SERVICES	300-399	0.00	0.00	61,654.41	43,040.80	50,731.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	89,762.88	42,055.16	28,353.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	7,080.15	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	3,095,548.81	2,245,476.37	1,295,126.85
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	642,188.04	657,260.57	407,166.20
EMPLOYEE BENEFITS	200-299	0.00	0.00	223,918.18	232,103.98	146,062.01
PURCHASED SERVICES	300-399	0.00	0.00	10,195.51	25,466.74	11,061.99
MATERIALS & SUPPLIES	400-499	0.00	0.00	16,113.05	8,068.85	6,162.71
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	699.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	893,113.78	922,900.14	570,452.91
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	95,950.18	84,335.81	29,784.10
EMPLOYEE BENEFITS	200-299	0.00	0.00	49,242.56	43,186.47	15,683.63
PURCHASED SERVICES	300-399	0.00	23,271.79	537,693.41	194,722.52	75,735.86
MATERIALS & SUPPLIES	400-499	0.00	0.00	13,766.59	15,992.77	6,679.56
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	23,271.79	696,652.74	338,237.57	127,883.15

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

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0000	0020	0030	0040	0050
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	18.60	35.65
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	18.60	35.65
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 ADMINISTRATIVE 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	11,499.69	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	191,480.75	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	202,980.44	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	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 SERVICE		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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0000	0020	0030	0040	0050
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	13,872.71	4,750.47
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,783.02	977.62
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	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	16,655.73	5,728.09
TOTAL EXPENDITURES	1000-9899	0.00	23,271.79	4,888,295.77	3,523,288.41	1,999,226.65
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	26,238.37	6,865.69	6,600.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	26,238.37	6,865.69	6,600.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	23,271.79	4,914,534.14	3,530,154.10	2,005,826.65

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

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0060
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,867,423.20
EMPLOYEE BENEFITS	200-299	659,810.52
PURCHASED SERVICES	300-399	51,231.40
MATERIALS & SUPPLIES	400-499	39,274.60
CAPITAL OUTLAY	500-599	5,533.13
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		2,623,272.85
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	525,475.14
EMPLOYEE BENEFITS	200-299	177,058.26
PURCHASED SERVICES	300-399	19,946.94
MATERIALS & SUPPLIES	400-499	8,599.03
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		731,079.37
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	33,912.75
EMPLOYEE BENEFITS	200-299	16,611.31
PURCHASED SERVICES	300-399	276,930.21
MATERIALS & SUPPLIES	400-499	17,128.23
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		344,582.50

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

EXHIBIT A-II-I-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0060
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	30,956.90
EMPLOYEE BENEFITS	200-299	21,829.33
PURCHASED SERVICES	300-399	79.05
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		52,865.28
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0060
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	3,751,800.00
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	9,030.00
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	9,030.00
TOTAL EXPEND & OTHER FUND USES	(NET)	3,760,830.00

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

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0080	0085	6010	8100	8110
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	1,741,783.82	1,487,463.56	45,217.50	139,972.67	60,069.05
EMPLOYEE BENEFITS	200-299	644,746.94	535,599.61	7,271.37	23,710.88	22,063.17
PURCHASED SERVICES	300-399	56,273.26	54,666.22	91,618.66	1,366.97	0.00
MATERIALS & SUPPLIES	400-499	54,739.80	36,660.01	106,930.57	707,428.39	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	47,123.95	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	7,405.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,497,543.82	2,114,389.40	305,567.05	872,478.91	82,132.22
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	641,506.96	594,706.33	190,265.95	9,600.00	0.00
EMPLOYEE BENEFITS	200-299	219,942.19	211,083.17	67,081.08	736.32	0.00
PURCHASED SERVICES	300-399	9,639.88	3,515.90	8,892.74	62,786.88	0.00
MATERIALS & SUPPLIES	400-499	8,765.90	10,263.64	20,430.42	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	500.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		879,854.93	819,569.04	287,170.19	73,123.20	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	62,403.54	80,153.44	600.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	31,605.12	42,177.49	46.02	0.00	0.00
PURCHASED SERVICES	300-399	253,382.12	346,930.12	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	25,464.45	14,148.71	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		372,855.23	483,409.76	646.02	0.00	0.00

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

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0080	0085	6010	8100	8110
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	125,074.89	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	92,715.62	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	221.65	4,688.19	1,323.70	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	218,012.16	4,688.19	1,323.70	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	114,927.15	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	33,965.61	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	355.17	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 ADMINISTRATIVE SERVICES		0.00	0.00	149,247.93	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	11,499.70	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	167,052.75	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	178,552.45	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	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 SERVICE		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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0080	0085	6010	8100	8110
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	33,831.88	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	23,537.54	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,709.78	0.00	0.00	1,356.00	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	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		64,079.20	0.00	0.00	1,356.00	0.00
TOTAL EXPENDITURES	1000-9899	3,814,333.18	3,813,932.81	747,319.38	948,281.81	82,132.22
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	10,100.00	8,000.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	10,100.00	8,000.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	3,824,433.18	3,821,932.81	747,319.38	948,281.81	82,132.22

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

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8120
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00

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

EXHIBIT A-II-I-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8120
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	153.24
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		153.24
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8120
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	78,092.34
EMPLOYEE BENEFITS	200-299	31,211.56
PURCHASED SERVICES	300-399	3,770.19
MATERIALS & SUPPLIES	400-499	7,171.74
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		120,245.83
TOTAL EXPENDITURES	1000-9899	120,399.07
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	120,399.07

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

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8121	8122	8123	8124	8125
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 SERVICES		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	600-977	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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8121	8122	8123	8124	8125
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	181.66	153.24	153.25	317.75	181.66
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		181.66	153.24	153.25	317.75	181.66
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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	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 SERVICE		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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8121	8122	8123	8124	8125
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	76,404.75	78,315.62	78,409.52	75,383.82	83,597.88
EMPLOYEE BENEFITS	200-299	32,430.80	34,310.58	30,750.19	26,652.18	30,996.92
PURCHASED SERVICES	300-399	5,011.77	6,735.14	4,361.58	5,708.51	1,380.97
MATERIALS & SUPPLIES	400-499	7,199.53	5,857.20	6,526.65	8,636.10	5,729.04
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		121,046.85	125,218.54	120,047.94	116,380.61	121,704.81
TOTAL EXPENDITURES	1000-9899	121,228.51	125,371.78	120,201.19	116,698.36	121,886.47
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	121,228.51	125,371.78	120,201.19	116,698.36	121,886.47

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

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8126
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00

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

EXHIBIT A-II-I-B-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8126
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	124.78
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		124.78
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8126
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	82,285.28
EMPLOYEE BENEFITS	200-299	31,318.80
PURCHASED SERVICES	300-399	2,956.07
MATERIALS & SUPPLIES	400-499	6,607.79
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		123,167.94
TOTAL EXPENDITURES	1000-9899	123,292.72
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	123,292.72

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

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8127	8210	8220	8320	8350
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	60,762.99	72,697.75	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	19,453.50	21,094.26	0.00	0.00
PURCHASED SERVICES	300-399	0.00	250,173.29	73,971.26	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	104,324.85	9,170.14	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	310.00	59,852.61	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	435,024.63	236,786.02	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	219,356.01	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	83,788.82	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	29,809.96	12,961.62
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	29,547.56	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	49,312.30	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	411,814.65	12,961.62

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

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8127	8210	8220	8320	8350
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	180.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	21.50	0.00	0.00	0.00
PURCHASED SERVICES	300-399	124.77	162.75	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		124.77	364.25	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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	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 SERVICE		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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8127	8210	8220	8320	8350
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	83,335.03	743.40	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	32,389.54	150.69	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,770.37	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	5,727.84	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		123,222.78	894.09	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	123,347.55	436,282.97	236,786.02	411,814.65	12,961.62
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	123,347.55	436,282.97	236,786.02	411,814.65	12,961.62

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

EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	1,581.25
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		1,581.25

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

EXHIBIT A-II-I-B-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	761,729.91
EMPLOYEE BENEFITS	200-299	383,963.30
PURCHASED SERVICES	300-399	176,319.40
MATERIALS & SUPPLIES	400-499	190,281.72
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		1,512,294.33
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	1,513,875.58
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	1,513,875.58

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

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8630	8640	9200
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	5,000.04	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,047.41	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	6,047.45	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	38,567.04	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	17,459.33	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,410.00	21.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	5,691.40	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 SERVICES		0.00	66,127.77	21.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	1,038.30	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	217.19	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	210,164.38	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	10,053.96	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	221,473.83	0.00	0.00	0.00

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

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8630	8640	9200
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	54,300.00	593,161.70	280,175.78	0.00	0.00
EMPLOYEE BENEFITS	200-299	4,153.95	187,424.58	101,255.79	0.00	0.00
PURCHASED SERVICES	300-399	31,437.13	99,471.74	21,229.01	38,409.78	0.00
MATERIALS & SUPPLIES	400-499	0.00	19,628.18	55,236.88	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	168,138.91	241,687.61	35.00	19,277.29	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		258,029.99	1,141,373.81	457,932.46	57,687.07	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	29,452.80	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 PROPERTY		0.00	29,452.80	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	78,753.99
INTEREST	932-932	0.00	0.00	0.00	0.00	22,906.30
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8610	8620	8630	8640	9200
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	600-977	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	258,029.99	1,464,475.66	457,953.46	57,687.07	101,660.29
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	200.76	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	200.76	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	258,029.99	1,464,676.42	457,953.46	57,687.07	101,660.29

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

EXHIBIT A-II-I-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9300
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	33,235.76
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		33,235.76

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

EXHIBIT A-II-I-B-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9300
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

EXHIBIT A-II-I-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9300
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	33,235.76
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	0.00
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	33,235.76

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

EXHIBIT A-II-I-A-6

FUND TYPES				GOVERNMENTAL - GENERAL
DESCRIPTION - COST CENTER	ACCT #	9301	9700	(Memo Only)
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	10,025,407.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,529,246.11
PURCHASED SERVICES	300-399	0.00	0.00	410,582.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,105,205.40
CAPITAL OUTLAY	500-599	0.00	0.00	52,657.08
OTHER OBJECTS	600-997	0.00	0.00	14,485.15
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	15,137,583.73
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	3,840,196.97
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,335,992.28
PURCHASED SERVICES	300-399	0.00	0.00	480,082.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	197,589.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	61,361.61
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	5,915,222.98
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	607,534.13
EMPLOYEE BENEFITS	200-299	0.00	0.00	282,558.61
PURCHASED SERVICES	300-399	0.00	0.00	1,996,419.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	132,781.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	49,312.30
TOTAL OPERATION & MAINTENANCE		0.00	0.00	3,068,605.87

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

EXHIBIT A-II-I-B-6

FUND TYPES				GOVERNMENTAL - GENERAL
DESCRIPTION - COST CENTER	ACCT #	9301	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	917,941.70
EMPLOYEE BENEFITS	200-299	0.00	0.00	498,529.75
PURCHASED SERVICES	300-399	0.00	0.00	184,239.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	190,281.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	1,790,992.51
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	1,042,564.63
EMPLOYEE BENEFITS	200-299	0.00	0.00	326,799.93
PURCHASED SERVICES	300-399	0.00	0.00	190,902.83
MATERIALS & SUPPLIES	400-499	0.00	0.00	74,865.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	429,138.81
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	2,064,271.26
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	52,452.19
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	358,533.50
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	410,985.69
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	78,753.99
INTEREST	932-932	0.00	0.00	22,906.30
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	101,660.29

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

EXHIBIT A-II-I-C-6

FUND TYPES		GOVERNMENTAL - GENERAL		
DESCRIPTION - COST CENTER	ACCT #	9301	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	49,663.73	0.00	738,686.43
EMPLOYEE BENEFITS	200-299	16,338.08	0.00	293,847.52
PURCHASED SERVICES	300-399	1,572.64	0.00	41,333.02
MATERIALS & SUPPLIES	400-499	0.00	0.00	53,455.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		67,574.45	0.00	1,127,322.86
TOTAL EXPENDITURES	1000-9899	67,574.45	0.00	29,616,645.19
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	423,048.32	490,083.14
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	423,048.32	490,083.14
TOTAL EXPEND & OTHER FUND USES	(NET)	67,574.45	423,048.32	30,106,728.33

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0000	0030	0040	0050	0060
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	215,917.72	94,102.32	103,552.57	127,980.84
EMPLOYEE BENEFITS	200-299	0.00	92,082.39	36,986.84	44,131.59	48,502.96
PURCHASED SERVICES	300-399	0.00	82,824.08	10,152.41	511.20	38,080.67
MATERIALS & SUPPLIES	400-499	0.00	186,256.43	18,704.27	16,673.36	83,783.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	42,625.10	6,257.83	100.00	13,081.61
TOTAL INSTRUCTIONAL SERVICES		0.00	619,705.72	166,203.67	164,968.72	311,429.34
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	22,199.06	66,020.44	6,407.52	18,690.49
EMPLOYEE BENEFITS	200-299	0.00	14,017.58	28,321.32	2,036.96	5,856.01
PURCHASED SERVICES	300-399	0.00	166,156.73	6,308.95	6,495.92	10,452.55
MATERIALS & SUPPLIES	400-499	0.00	6,491.44	3,178.73	2,615.30	17,698.58
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,655.37	1,770.56	500.93	1,738.35
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	211,520.18	105,600.00	18,056.63	54,435.98
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	32,676.61	58,359.84	0.00	16,497.91
MATERIALS & SUPPLIES	400-499	0.00	3,110.61	11,118.74	439.13	10,255.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,446.16
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	35,787.22	69,478.58	439.13	33,199.67

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0000	0030	0040	0050	0060
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	142,054.08	155,859.05	0.00	123,582.42
EMPLOYEE BENEFITS	200-299	0.00	78,692.18	83,038.07	0.00	65,467.29
PURCHASED SERVICES	300-399	0.00	55,718.57	18,497.56	0.00	20,650.12
MATERIALS & SUPPLIES	400-499	0.00	206,886.60	283,584.79	0.00	187,979.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	15,505.81	15,678.05	0.00	15,518.11
TOTAL AUXILIARY SERVICES		0.00	498,857.24	556,657.52	0.00	413,197.77
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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	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 SERVICE		0.00	0.00	0.00	0.00	0.00

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0000	0030	0040	0050	0060
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	42,967.88	6,826.25	5,745.13	9,793.76
EMPLOYEE BENEFITS	200-299	0.00	7,477.46	1,374.85	1,183.39	1,992.56
PURCHASED SERVICES	300-399	0.00	98.60	133.12	0.00	103.26
MATERIALS & SUPPLIES	400-499	0.00	51,151.91	29,472.92	9,389.27	58,914.51
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	3,576.24	579.51	1,691.74	24,217.44
TOTAL OTHER EXPENDITURES		0.00	105,272.09	38,386.65	18,009.53	95,021.53
TOTAL EXPENDITURES	1000-9899	0.00	1,471,142.45	936,326.42	201,474.01	907,284.29
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	27,290.65	1,900.07	2,420.50	28,230.44
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	27,290.65	1,900.07	2,420.50	28,230.44
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	1,498,433.10	938,226.49	203,894.51	935,514.73

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

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0080
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	137,794.44
EMPLOYEE BENEFITS	200-299	35,269.60
PURCHASED SERVICES	300-399	38,614.37
MATERIALS & SUPPLIES	400-499	33,279.01
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	6,698.50
TOTAL INSTRUCTIONAL SERVICES		251,655.92
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	18,435.96
EMPLOYEE BENEFITS	200-299	5,898.07
PURCHASED SERVICES	300-399	31,462.83
MATERIALS & SUPPLIES	400-499	8,058.62
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	871.55
TOTAL INSTRUCTIONAL SUPPORT SERVICES		64,727.03
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	29,915.37
MATERIALS & SUPPLIES	400-499	880.11
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		30,795.48

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

EXHIBIT A-II-II-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0080
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	211,672.49
EMPLOYEE BENEFITS	200-299	122,054.97
PURCHASED SERVICES	300-399	26,479.95
MATERIALS & SUPPLIES	400-499	418,028.46
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	21,012.06
TOTAL AUXILIARY SERVICES		799,247.93
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	24,788.00
EMPLOYEE BENEFITS	200-299	3,892.76
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,634.69
TOTAL GENERAL ADMINISTRATIVE SERVICES		30,315.45
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0080
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	136,263.85
EMPLOYEE BENEFITS	200-299	24,107.59
PURCHASED SERVICES	300-399	14,060.72
MATERIALS & SUPPLIES	400-499	78,320.51
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	7,879.22
TOTAL OTHER EXPENDITURES		260,631.89
TOTAL EXPENDITURES	1000-9899	1,437,373.70
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	4,904.02
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	4,904.02
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,442,277.72

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0085	6010	8100	8110	8120
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	142,730.48	0.00	125.00	23,834.37	0.00
EMPLOYEE BENEFITS	200-299	48,072.79	0.00	25.11	7,411.35	0.00
PURCHASED SERVICES	300-399	80,363.91	6,572.09	368.90	17,111.20	0.00
MATERIALS & SUPPLIES	400-499	49,518.36	36,195.47	24,520.09	35,413.15	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	18,100.11	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		338,785.65	42,767.56	25,039.10	83,770.07	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	40,316.16	0.00	33,363.75	0.00	0.00
EMPLOYEE BENEFITS	200-299	7,657.44	0.00	6,696.08	0.00	0.00
PURCHASED SERVICES	300-399	12,737.58	23,717.44	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	5,529.59	0.00	34,379.62	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,603.02	444.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		72,843.79	24,161.44	74,439.45	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	37,842.61	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	19,506.49	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		57,349.10	0.00	0.00	0.00	0.00

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0085	6010	8100	8110	8120
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	142,768.52	0.00	8,600.00	1,260.00	0.00
EMPLOYEE BENEFITS	200-299	70,908.06	0.00	1,568.78	200.03	0.00
PURCHASED SERVICES	300-399	13,180.00	0.00	2,594.70	886.02	0.00
MATERIALS & SUPPLIES	400-499	264,289.53	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	7,648.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	15,500.51	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		514,294.62	0.00	12,763.48	2,346.05	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	35,078.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	7,437.72	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,600.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	150.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,803.58	634.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		44,319.30	3,384.00	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 PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	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 SERVICE		0.00	0.00	0.00	0.00	0.00

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0085	6010	8100	8110	8120
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	91,035.21	0.00	113,798.55	0.00	11,206.95
EMPLOYEE BENEFITS	200-299	15,161.51	0.00	14,916.09	0.00	6,390.64
PURCHASED SERVICES	300-399	20,846.29	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	79,245.30	0.00	19,429.65	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	5,234.53	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		211,522.84	0.00	148,144.29	0.00	17,597.59
TOTAL EXPENDITURES	1000-9899	1,239,115.30	70,313.00	260,386.32	86,116.12	17,597.59
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	7,202.70	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	7,202.70	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,246,318.00	70,313.00	260,386.32	86,116.12	17,597.59

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

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8121
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00

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

EXHIBIT A-II-II-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8121
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8121
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	4,653.15
EMPLOYEE BENEFITS	200-299	2,222.71
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		6,875.86
TOTAL EXPENDITURES	1000-9899	6,875.86
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	6,875.86

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8123	8124	8125	8126	8127
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 SERVICES		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	600-977	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 REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8123	8124	8125	8126	8127
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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	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 SERVICE		0.00	0.00	0.00	0.00	0.00

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8123	8124	8125	8126	8127
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	11,130.98	20,722.20	8,776.94	13,845.36	12,789.36
EMPLOYEE BENEFITS	200-299	7,108.34	12,301.19	5,434.74	8,265.12	7,994.92
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	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		18,239.32	33,023.39	14,211.68	22,110.48	20,784.28
TOTAL EXPENDITURES	1000-9899	18,239.32	33,023.39	14,211.68	22,110.48	20,784.28
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	18,239.32	33,023.39	14,211.68	22,110.48	20,784.28

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

EXHIBIT A-II-II-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8210
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	217,624.72
EMPLOYEE BENEFITS	200-299	69,768.70
PURCHASED SERVICES	300-399	15,327.01
MATERIALS & SUPPLIES	400-499	18,362.33
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		321,082.76
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00

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

EXHIBIT A-II-II-B-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8210
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	947.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		947.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8210
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	322,029.76
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	322,029.76

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8220	8310	8620	8690	9301
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	87,968.70	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	13,980.70	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	295,423.08	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	19,722.99	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	23,200.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		440,295.47	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	45,898.16	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	8,973.56	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	54,871.72	0.00	0.00	0.00

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8220	8310	8620	8690	9301
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	315,581.58	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	106,402.74	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	23,286.94	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	6,465.43	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	134.90	0.00	1,125.00	32,405.44	202.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		134.90	0.00	452,861.69	32,405.44	202.00
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 PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	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 SERVICE		0.00	0.00	0.00	0.00	0.00

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8220	8310	8620	8690	9301
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	22,318.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	6,112.79
PURCHASED SERVICES	300-399	31,916.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,194.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		31,916.00	0.00	0.00	0.00	29,625.88
TOTAL EXPENDITURES	1000-9899	472,346.37	54,871.72	452,861.69	32,405.44	29,827.88
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	472,346.37	54,871.72	452,861.69	32,405.44	29,827.88

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

EXHIBIT A-II-II-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9400
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		0.00

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

EXHIBIT A-II-II-B-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9400
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9400
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	0.00
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00

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

EXHIBIT A-II-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE	
DESCRIPTION - COST CENTER	ACCT #	9500	(Memo Only)
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	846,037.74
EMPLOYEE BENEFITS	200-299	0.00	312,482.63
PURCHASED SERVICES	300-399	0.00	274,598.83
MATERIALS & SUPPLIES	400-499	0.00	484,343.40
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	86,863.15
TOTAL INSTRUCTIONAL SERVICES		0.00	2,004,325.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	511,026.80
EMPLOYEE BENEFITS	200-299	0.00	154,232.86
PURCHASED SERVICES	300-399	0.00	568,082.09
MATERIALS & SUPPLIES	400-499	0.00	116,037.20
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	37,783.78
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	1,387,162.73
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	221,190.50
MATERIALS & SUPPLIES	400-499	0.00	54,284.24
CAPITAL OUTLAY	500-599	0.00	6,446.16
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	281,920.90

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

EXHIBIT A-II-II-B-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE	
DESCRIPTION - COST CENTER	ACCT #	9500	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	1,100.00	786,896.56
EMPLOYEE BENEFITS	200-299	233.64	422,163.02
PURCHASED SERVICES	300-399	0.00	138,006.92
MATERIALS & SUPPLIES	400-499	0.00	1,360,769.21
CAPITAL OUTLAY	500-599	0.00	7,648.00
OTHER OBJECTS	600-997	0.00	83,214.54
TOTAL AUXILIARY SERVICES		1,333.64	2,798,698.25
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	375,447.58
EMPLOYEE BENEFITS	200-299	0.00	117,733.22
PURCHASED SERVICES	300-399	0.00	25,886.94
MATERIALS & SUPPLIES	400-499	0.00	6,615.43
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	38,886.61
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	564,569.78
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

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

EXHIBIT A-II-II-C-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE	
DESCRIPTION - COST CENTER	ACCT #	9500	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	511,873.84
EMPLOYEE BENEFITS	200-299	0.00	122,043.90
PURCHASED SERVICES	300-399	0.00	67,157.99
MATERIALS & SUPPLIES	400-499	0.00	327,118.89
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	43,178.68
TOTAL OTHER EXPENDITURES		0.00	1,071,373.30
TOTAL EXPENDITURES	1000-9899	1,333.64	8,108,050.71
OTHER FUND USES			
	9910		
TRANSFERS OUT	920-929	0.00	71,948.38
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	71,948.38
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,333.64	8,179,999.09

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

FUND TYPES		GOVERNMENTAL - DEBT SERVICES				
DESCRIPTION - COST CENTER	ACCT #	0000	0060	0085	8620	9200
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 SERVICES		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	600-977	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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - DEBT SERVICES				
DESCRIPTION - COST CENTER	ACCT #	0000	0060	0085	8620	9200
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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	1,615,000.00
INTEREST	932-932	0.00	0.00	0.00	0.00	824,612.19
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	2,439,612.19

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

FUND TYPES		GOVERNMENTAL - DEBT SERVICES				
DESCRIPTION - COST CENTER	ACCT #	0000	0060	0085	8620	9200
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	600-977	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	0.00	0.00	0.00	2,439,612.19
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	2,439,612.19

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

EXHIBIT A-II-III-A-1

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

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

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	1,615,000.00
INTEREST	932-932	824,612.19
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		2,439,612.19

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

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	2,439,612.19
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,439,612.19

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

EXHIBIT A-II-IV-A-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0000	0060	8620	9200	(Memo Only)
REVENUES	1000-8999					
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 SERVICES		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	600-977	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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-IV-B-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0000	0060	8620	9200	(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	88,072.00	0.00	88,072.00
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 ADMINISTRATIVE SERVICES		0.00	0.00	88,072.00	0.00	88,072.00
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	112,271.88	0.00	0.00	112,271.88
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	112,271.88	0.00	0.00	112,271.88
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	220,968.92	220,968.92
INTEREST	932-932	0.00	0.00	0.00	106,631.40	106,631.40
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	327,600.32	327,600.32

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

EXHIBIT A-II-IV-C-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - COST CENTER	ACCT #	0000	0060	8620	9200	(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	600-977	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	112,271.88	88,072.00	327,600.32	527,944.20
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	112,271.88	88,072.00	327,600.32	527,944.20

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

EXHIBIT A-II-V-A-1

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

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

EXHIBIT A-II-VI-A-1

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

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

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

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

EX

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - COST CENTER	ACCT #	0030	0040	0050	0060	0080
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	6,395.00	623.88	0.00	1,650.00	0.00
MATERIALS & SUPPLIES	400-499	1,434.75	418.22	0.00	4,807.46	2,074.33
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	68,550.71	12,755.46	0.00	48,258.03	650.00
TOTAL INSTRUCTIONAL SERVICES		76,380.46	13,797.56	0.00	54,715.49	2,724.33
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	7,760.36	625.29	580.90	495.00	2,451.29
MATERIALS & SUPPLIES	400-499	5,359.60	885.37	0.00	4,320.40	79.55
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 SERVICES		13,119.96	1,510.66	580.90	4,815.40	2,530.84
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	59.71	0.00	0.00	2,177.91	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		59.71	0.00	0.00	2,177.91	0.00

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

E›

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - COST CENTER	ACCT #	0030	0040	0050	0060	0080
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	2,980.55	695.45	173.60	2,149.85	22.48
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		2,980.55	695.45	173.60	2,149.85	22.48
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	156.97	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 ADMINISTRATIVE SERVICES		0.00	156.97	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 PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	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 SERVICE		0.00	0.00	0.00	0.00	0.00

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

E)

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - COST CENTER	ACCT #	0030	0040	0050	0060	0080
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	21,822.27	1,701.82	4,804.82	24,767.84	9,396.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,420.80	2,887.91	5,139.49	2,975.02	8,480.10
TOTAL OTHER EXPENDITURES		26,243.07	4,589.73	9,944.31	27,742.86	17,876.29
TOTAL EXPENDITURES	1000-9899	118,783.75	20,750.37	10,698.81	91,601.51	23,153.94
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	10,145.01	776.12	407.40	4,805.07	2,633.96
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	10,145.01	776.12	407.40	4,805.07	2,633.96
TOTAL EXPEND & OTHER FUND USES	(NET)	128,928.76	21,526.49	11,106.21	96,406.58	25,787.90

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

‹HIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0085
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	1,080.90
MATERIALS & SUPPLIES	400-499	5,982.60
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	11,305.18
TOTAL INSTRUCTIONAL SERVICES		18,368.68
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	3,830.21
MATERIALS & SUPPLIES	400-499	1,113.54
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		4,943.75
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	11,500.00
MATERIALS & SUPPLIES	400-499	1,070.38
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		12,570.38

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

EXHIBIT A-II-VIII-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0085
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	2,052.20
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		2,052.20
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	49.66
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		49.66
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0085
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	7,555.97
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	8,725.25
TOTAL OTHER EXPENDITURES		16,281.22
TOTAL EXPENDITURES	1000-9899	54,265.89
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	6,337.34
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	6,337.34
TOTAL EXPEND & OTHER FUND USES	(NET)	60,603.23

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

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	9,749.78
MATERIALS & SUPPLIES	400-499	14,717.36
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	141,519.38
TOTAL INSTRUCTIONAL SERVICES		165,986.52
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	15,743.05
MATERIALS & SUPPLIES	400-499	11,758.46
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		27,501.51
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	11,500.00
MATERIALS & SUPPLIES	400-499	3,308.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		14,808.00

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

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	8,074.13
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		8,074.13
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	206.63
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		206.63
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	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	70,048.91
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	32,628.57
TOTAL OTHER EXPENDITURES		102,677.48
TOTAL EXPENDITURES	1000-9899	319,254.27
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	25,104.90
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	25,104.90
TOTAL EXPEND & OTHER FUND USES	(NET)	344,359.17