

Washington County BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4130-0	GOVERNMENTAL - SPECIAL REVENUE					4286-0
			4145-0	4160-0	4180-0	4185-0		
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,145.00	2,359.60	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	1,687.14	420.08	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,110.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	9,832.14	3,889.68	0.00	
TOTAL EXPENDITURES	1000-9899	161,366.00	0.00	75,818.00	86,463.00	118,333.68	0.00	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00	
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(11.93)	0.00	
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00	
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	0.00	(11.93)	0.00	

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EXHIBIT A-I-II-A-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5170-0	7101-0	8989-0	(Memo Only)
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REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	4,066,789.83
LOCAL REVENUES	6000-7999	0.00	1,906,958.66	0.00	1,917,990.87
OTHER REVENUES	8000-8999	0.00	0.00	0.00	18,225.81
TOTAL REVENUES		0.00	1,906,958.66	0.00	6,003,006.51
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	899,603.36
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	317,965.38
PURCHASED SERVICES	300-399	0.00	279,178.32	0.00	471,369.86
MATERIALS & SUPPLIES	400-499	0.00	844,822.54	0.00	1,245,192.36
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	82,727.19	0.00	82,727.19
TOTAL INSTRUCTIONAL SERVICES		0.00	1,206,728.05	0.00	3,016,858.15
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	110,138.37
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	27,187.03
PURCHASED SERVICES	300-399	0.00	56,005.33	0.00	273,836.18
MATERIALS & SUPPLIES	400-499	0.00	19,444.65	0.00	64,576.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	5,719.15	0.00	9,938.15
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	81,169.13	0.00	485,675.93
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	81,254.13	0.00	81,254.13
MATERIALS & SUPPLIES	400-499	0.00	75,887.69	0.00	75,887.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	5,840.14	0.00	5,840.14
TOTAL OPERATION & MAINTENANCE		0.00	162,981.96	0.00	162,981.96

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EXHIBIT A-I-II-B-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5170-0	7101-0	GOVERNMENTAL - SPECIAL REVENUE	
				8989-0	(Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	785,234.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	396,608.54
PURCHASED SERVICES	300-399	0.00	39,390.95	0.00	105,168.43
MATERIALS & SUPPLIES	400-499	0.00	120.00	0.00	1,018,454.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	10.04
TOTAL AUXILIARY SERVICES		0.00	39,510.95	0.00	2,305,476.12
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	50,893.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	6,537.58
PURCHASED SERVICES	300-399	0.00	0.00	0.00	7,048.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,498.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	23,772.78
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	91,750.67
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00

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EXHIBIT A-I-II-C-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5170-0	7101-0	8989-0	(Memo Only)
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OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	114,383.52
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	30,427.40
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,110.00
MATERIALS & SUPPLIES	400-499	0.00	267,148.31	0.00	267,148.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	267,148.31	0.00	413,069.23
TOTAL EXPENDITURES	1000-9899	0.00	1,757,538.40	0.00	6,475,812.06
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	203,022.72	0.00	982,842.72
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00
9910					
TRANSFERS OUT	920-929	0.00	237,652.55	0.00	237,652.55
OTHER FUND USES	9900-9999				
900-997		0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(34,629.83)	0.00	745,190.17
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(34,629.83)	0.00	745,190.17
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	114,790.43	0.00	272,384.62
BEGINNING FUND BALANCE - OCT 1	0300-0399	257,696.50	883,120.83	99,200.00	1,586,424.43
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	257,696.50	997,911.26	99,200.00	1,858,809.05