

Washington County BOE  
 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	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0030	0040	0050
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	123,375.29	73,592.25	117,250.79	145,290.08	106,218.48
EMPLOYEE BENEFITS	200-299	0.00	17,031.97	28,988.35	43,255.62	60,487.60	50,050.79
PURCHASED SERVICES	300-399	0.00	45,969.56	8,770.87	26,045.08	69,891.76	55,238.05
MATERIALS & SUPPLIES	400-499	0.00	74,971.80	30,281.01	151,218.31	260,342.00	122,156.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	50.00	100.00	17,429.71	3,928.72	11,448.36
TOTAL INSTRUCTIONAL SERVICES		0.00	261,398.62	141,732.48	355,199.51	539,940.16	345,112.50
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	3,307.50	3,625.00	2,220.00	4,252.50	4,440.00
EMPLOYEE BENEFITS	200-299	0.00	518.54	475.85	439.52	595.59	920.45
PURCHASED SERVICES	300-399	0.00	7,295.81	18,101.38	10,048.02	12,200.71	17,672.36
MATERIALS & SUPPLIES	400-499	0.00	1,285.89	14,748.36	2,454.44	2,329.16	2,260.10
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	1,039.00	105.00	3,323.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	12,407.74	36,950.59	16,200.98	19,482.96	28,615.91
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,838.26	0.00	40,580.87	11,950.40	9,225.22
MATERIALS & SUPPLIES	400-499	0.00	6,087.65	2,274.35	23,543.08	8,249.99	17,155.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	5,840.14	0.00
TOTAL OPERATION & MAINTENANCE		0.00	8,925.91	2,274.35	64,123.95	26,040.53	26,380.70



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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0000 -----	GOVERNMENTAL - SPECIAL REVENUE					0040 -----	0050 -----
			0010 -----	0020 -----	0030 -----				
OTHER EXPENDITURES	9000-9899								
PERSONAL SERVICES	010-199	0.00	20,593.92	0.00	5,625.00	21,420.00	0.00		
EMPLOYEE BENEFITS	200-299	0.00	11,529.08	0.00	1,164.38	4,453.49	0.00		
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00		
MATERIALS & SUPPLIES	400-499	0.00	44,483.98	5,614.85	57,864.95	23,819.69	36,438.31		
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00		
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL OTHER EXPENDITURES		0.00	76,606.98	5,614.85	64,654.33	49,693.18	36,438.31		
TOTAL EXPENDITURES	1000-9899	0.00	636,916.52	501,831.74	825,235.79	977,707.61	691,210.71		
OTHER FUND USES									
TRANSFERS OUT	9910 920-929 9900-9999	0.00	84,599.88	26,215.15	14,358.13	20,247.78	16,288.09		
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL OTHER FUND USES	(NET)	0.00	84,599.88	26,215.15	14,358.13	20,247.78	16,288.09		
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	721,516.40	528,046.89	839,593.92	997,955.39	707,498.80		

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EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0060 -----	0090 -----	6010 -----	8100 -----	8210 -----	8220 -----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	78,616.17	184,445.29	0.00	54,835.01	15,980.00	0.00
EMPLOYEE BENEFITS	200-299	22,371.50	75,321.03	0.00	17,158.04	3,300.48	0.00
PURCHASED SERVICES	300-399	119,615.45	87,272.23	1,647.82	56,919.04	0.00	0.00
MATERIALS & SUPPLIES	400-499	284,602.90	156,543.99	12,258.12	147,376.69	5,440.72	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	15,868.80	31,517.60	2,384.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		521,074.82	535,100.14	16,289.94	276,288.78	24,721.20	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	3,575.00	375.00	0.00	41,350.87	22,730.00	24,262.50
EMPLOYEE BENEFITS	200-299	706.60	28.78	0.00	16,210.42	2,940.93	4,350.35
PURCHASED SERVICES	300-399	8,778.89	6,164.08	6,607.71	8,804.26	1,929.23	44,969.50
MATERIALS & SUPPLIES	400-499	3,364.57	2,942.70	416.37	0.00	22,935.70	8,707.62
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	501.50	495.00	255.65	0.00	0.00	4,219.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		16,926.56	10,005.56	7,279.73	66,365.55	50,535.86	86,508.97
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,747.30	11,912.08	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	9,254.94	3,858.14	5,464.06	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		14,002.24	15,770.22	5,464.06	0.00	0.00	0.00



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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		0060 -----	0090 -----	6010 -----	8100 -----	8210 -----	8220 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	8,145.00	0.00	0.00	58,599.60	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,687.14	0.00	0.00	11,593.31	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,110.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	30,945.60	39,882.60	28,098.33	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		40,777.74	39,882.60	28,098.33	71,302.91	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,017,509.53	961,168.13	57,433.38	413,957.24	75,386.26	86,508.97
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	37,653.50	36,674.55	1,615.47	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	37,653.50	36,674.55	1,615.47	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,055,163.03	997,842.68	59,048.85	413,957.24	75,386.26	86,508.97

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EXHIBIT A-II-II-A-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8410 -----	8420 -----	GOVERNMENTAL - SPECIAL REVENUE	
				8600 -----	(Memo Only) -----
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	0.00	0.00	471,369.86
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,245,192.36
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	82,727.19
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	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	0.00	131,264.23	273,836.18
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,131.29	64,576.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	9,938.15
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	134,395.52	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	0.00	0.00	81,254.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	75,887.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	5,840.14
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	162,981.96

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EXHIBIT A-II-II-B-3

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8410	8420	8600	(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	4,799.99	0.00	0.00	105,168.43
MATERIALS & SUPPLIES	400-499	0.00	0.00	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		4,799.99	0.00	0.00	2,305,476.12
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	50,893.27	50,893.27
EMPLOYEE BENEFITS	200-299	0.00	0.00	6,537.58	6,537.58
PURCHASED SERVICES	300-399	0.00	0.00	7,048.85	7,048.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,498.19	3,498.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	23,772.78	23,772.78
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	91,750.67	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 PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPLE	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 SERVICE		0.00	0.00	0.00	0.00

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EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8410 -----	8420 -----	GOVERNMENTAL - SPECIAL REVENUE	
				8600 -----	(Memo Only) -----
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	0.00	0.00	267,148.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	413,069.23
TOTAL EXPENDITURES	1000-9899	4,799.99	0.00	226,146.19	6,475,812.06
OTHER FUND USES					
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	237,652.55
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	237,652.55
TOTAL EXPEND, & OTHER FUND USES	(NET)	4,799.99	0.00	226,146.19	6,713,464.61