

Washington County BOE
 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 # -----	0000 -----	GOVERNMENTAL - GENERAL					0040 -----	0050 -----
			0010 -----	0020 -----	0030 -----				
EXPENDITURES	1000-9899								
INSTRUCTIONAL SERVICES	1000-1999								
PERSONAL SERVICES	010-199	0.00	1,410,277.27	1,035,764.93	1,445,080.00	1,727,159.06	692,826.32		
EMPLOYEE BENEFITS	200-299	0.00	486,663.56	368,179.95	487,280.69	609,904.54	239,524.70		
PURCHASED SERVICES	300-399	0.00	2,228.00	0.00	0.00	689.28	0.00		
MATERIALS & SUPPLIES	400-499	0.00	11,716.31	11,919.77	11,605.70	20,521.31	6,812.25		
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	1,743.00	2,456.00	855.00		
TOTAL INSTRUCTIONAL SERVICES		0.00	1,910,885.14	1,415,864.65	1,945,709.39	2,360,730.19	940,018.27		
INSTRUCTIONAL SUPPORT SERVICES	2000-2999								
PERSONAL SERVICES	010-199	0.00	293,228.49	182,150.96	331,882.51	323,894.89	246,689.36		
EMPLOYEE BENEFITS	200-299	0.00	101,828.63	64,902.09	116,693.89	114,499.14	86,524.69		
PURCHASED SERVICES	300-399	0.00	1,338.63	8,377.16	7,922.74	10,863.40	4,069.80		
MATERIALS & SUPPLIES	400-499	0.00	3,419.72	985.54	4,178.05	11,919.11	6,638.70		
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00		
OTHER OBJECTS	600-997	0.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00		
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	401,215.47	257,815.75	462,077.19	462,576.54	345,322.55		
OPERATION & MAINTENANCE	3000-3999								
PERSONAL SERVICES	010-199	0.00	52,108.58	57,539.74	45,908.74	58,681.08	61,389.24		
EMPLOYEE BENEFITS	200-299	0.00	29,739.45	30,752.71	26,581.80	21,666.61	31,040.47		
PURCHASED SERVICES	300-399	0.00	78,039.74	103,426.35	114,755.98	208,465.88	115,656.04		
MATERIALS & SUPPLIES	400-499	0.00	13,452.87	4,888.47	9,640.62	7,135.93	8,013.63		
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		0.00	173,340.64	196,607.27	196,887.14	295,949.50	216,099.38		

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 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 # -----	GOVERNMENTAL - GENERAL					
		0000 -----	0010 -----	0020 -----	0030 -----	0040 -----	0050 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	81,784.92	77,675.88	72,735.79	71,427.74	0.00
EMPLOYEE BENEFITS	200-299	0.00	36,740.34	36,605.00	34,156.24	33,127.70	0.00
PURCHASED SERVICES	300-399	0.00	1,382.06	0.00	215.32	2,400.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	7,566.75	8,973.54	4,801.35	8,621.20	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		0.00	127,474.07	123,254.42	111,908.70	115,576.64	0.00
TOTAL EXPENDITURES	1000-9899	0.00	2,613,073.60	1,993,542.09	3,157,095.49	3,501,547.34	1,785,658.23
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	0.00	113,043.00	92,127.00	128,472.00	164,898.00	72,009.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	113,043.00	92,127.00	128,472.00	164,898.00	72,009.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	2,726,116.60	2,085,669.09	3,285,567.49	3,666,445.34	1,857,667.23

Washington County BOE
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-2

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - COST CENTER	ACCT #	0060	0090	6010	8100	8210	8220
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	2,201,692.73	1,717,691.40	104,764.77	25,054.09	0.00	0.00
EMPLOYEE BENEFITS	200-299	743,608.42	566,196.95	40,828.46	4,999.03	0.00	0.00
PURCHASED SERVICES	300-399	5,799.96	6,493.63	0.00	89,842.75	0.00	0.00
MATERIALS & SUPPLIES	400-499	17,404.73	49,623.90	3,750.72	520,999.61	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	9,989.00	0.00	0.00
OTHER OBJECTS	600-997	1,854.00	10,490.00	2,367.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,970,359.84	2,350,495.88	151,710.95	650,884.48	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	305,730.52	365,095.98	217,519.18	0.00	187,893.38	141,000.00
EMPLOYEE BENEFITS	200-299	109,125.63	126,507.74	74,698.54	0.00	60,293.74	29,288.80
PURCHASED SERVICES	300-399	8,202.81	5,196.98	3,050.98	0.00	162,695.39	0.00
MATERIALS & SUPPLIES	400-499	12,023.84	16,781.65	18.18	36,826.00	34,660.11	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,400.00	1,400.00	1,400.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		436,482.80	514,982.35	296,686.88	36,826.00	445,542.62	170,288.80
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	48,540.42	51,833.65	28,577.04	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	27,582.33	29,482.72	15,062.18	0.00	0.00	0.00
PURCHASED SERVICES	300-399	138,498.04	176,750.47	23,641.99	0.00	0.00	52,183.45
MATERIALS & SUPPLIES	400-499	11,060.98	12,238.28	2,416.37	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		225,681.77	270,305.12	69,697.58	0.00	0.00	52,183.45

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		0060 -----	0090 -----	6010 -----	8100 -----	8210 -----	8220 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	80,187.36	0.00	0.00	21,860.00	2,700.00	0.00
EMPLOYEE BENEFITS	200-299	34,894.84	0.00	0.00	3,505.44	539.62	0.00
PURCHASED SERVICES	300-399	950.00	0.00	0.00	1,287.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,161.66	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		122,193.86	0.00	0.00	26,652.44	3,239.62	0.00
TOTAL EXPENDITURES	1000-9899	4,028,531.02	3,531,945.45	519,483.62	714,362.92	448,782.24	222,472.25
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	192,069.00	154,839.00	21,600.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	192,069.00	154,839.00	21,600.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	4,220,600.02	3,686,784.45	541,083.62	714,362.92	448,782.24	222,472.25

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 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	GOVERNMENTAL - GENERAL						TOTAL
DESCRIPTION - COST CENTER	ACCT #	8230	8320	8410	8420	8600	(Memo Only)
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	10,360,310.57
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	3,547,186.30
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	105,053.62
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,869.12	656,223.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	9,989.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	19,765.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	1,869.12	14,698,527.91
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	63,281.51	2,658,366.78
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	23,098.59	907,461.48
PURCHASED SERVICES	300-399	1,292.49	0.00	0.00	0.00	11,428.11	224,438.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,853.30	131,304.20
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	11,200.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,292.49	0.00	0.00	0.00	101,661.51	3,932,770.95
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	134,568.32	0.00	0.00	0.00	539,146.81
EMPLOYEE BENEFITS	200-299	0.00	41,132.28	0.00	0.00	0.00	253,040.55
PURCHASED SERVICES	300-399	0.00	1,213,726.81	0.00	0.00	0.00	2,225,144.75
MATERIALS & SUPPLIES	400-499	0.00	367,272.45	0.00	0.00	630.68	436,750.28
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		0.00	1,756,699.86	0.00	0.00	630.68	3,454,082.39

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-3	TOTAL
		8230	8320	8410	8420	8600	(Memo Only)	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	6,130.00	0.00	5,500.00	0.00	420,001.69	
EMPLOYEE BENEFITS	200-299	0.00	1,231.32	0.00	1,301.75	0.00	182,102.25	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,164.40	7,398.78	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	36,124.50	
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	7,361.32	0.00	6,801.75	1,164.40	645,627.22	
TOTAL EXPENDITURES	1000-9899	1,292.49	1,764,061.18	1,073,832.40	6,801.75	1,309,444.28	26,671,926.35	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	939,057.00	
OTHER FUND USES	900-997	0.00	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	939,057.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	1,292.49	1,764,061.18	1,073,832.40	6,801.75	1,309,444.28	27,610,983.35	