

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

EXHIBIT A-III-II-A-1

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - PROGRAM	ACCT #	1200	1500	1603	1750	1890	2300
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	189,411.33	840.00	0.00	0.00	25,064.05	116,443.33
EMPLOYEE BENEFITS	200-299	59,109.16	64.43	0.00	0.00	1,922.43	29,042.54
PURCHASED SERVICES	300-399	20,170.90	64,987.64	0.00	0.00	16,569.04	0.00
MATERIALS & SUPPLIES	400-499	182,235.63	167,878.96	50.00	0.00	10,431.70	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,354.70	10,782.36	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		455,281.72	244,553.39	50.00	0.00	53,987.22	145,485.87
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	41,350.87	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	16,210.42	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	85.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	680.14	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 INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	765.14	57,561.29	0.00
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	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	225.00	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 OPERATION & MAINTENANCE		0.00	225.00	0.00	0.00	0.00	0.00

Washington County BOE
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1200	GOVERNMENTAL - SPECIAL REVENUE				1890	2300
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OTHER EXPENDITURES	9000-9899							
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	0.00	0.00	0.00	0.00	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	457,539.17	244,778.39	50.00	765.14	111,548.51	145,485.87	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	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	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	457,539.17	244,778.39	50.00	765.14	111,548.51	145,485.87	

Washington County BOE
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2400	GOVERNMENTAL - SPECIAL REVENUE				4300	4400
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	56,240.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	11,173.23	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	2,918.77	
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	0.00	0.00	0.00	67,413.23	2,918.77	
TOTAL EXPENDITURES	1000-9899	336,811.44	237,967.69	2,178.10	58,515.87	104,326.34	329,496.71	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	336,811.44	237,967.69	2,178.10	58,515.87	104,326.34	329,496.71	

Washington County BOE
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-3

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - PROGRAM	ACCT #	4500	4600	4712	8100	8210	8220
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	262,573.45	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	88,392.70	0.00	0.00
PURCHASED SERVICES	300-399	139,890.34	0.00	0.00	169,022.50	0.00	0.00
MATERIALS & SUPPLIES	400-499	309,818.53	0.00	0.00	280,313.05	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	42,105.84	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		491,814.71	0.00	0.00	800,301.70	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	37,900.00	30,887.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	6,118.00	4,858.61
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,894.23	73,813.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	34,874.22	12,625.90
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	4,219.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	80,786.45	126,404.04
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	17,156.16	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	662.05	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 OPERATION & MAINTENANCE		17,818.21	0.00	0.00	0.00	0.00	0.00

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4500	GOVERNMENTAL - SPECIAL REVENUE				8210	8220
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	37,549.60	20,593.92	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	7,725.09	11,529.08	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	1,110.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	924.45	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		924.45	46,384.69	32,123.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	533,546.35	46,384.69	32,123.00	800,301.70	80,786.45	126,404.04	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	533,546.35	46,384.69	32,123.00	800,301.70	80,786.45	126,404.04	

Washington County BOE
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8320	8330	8340	8410	8420
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
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	0.00	0.00	0.00	0.00	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 INSTRUCTIONAL SERVICES		0.00	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	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	55,797.33	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	13,264.65	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	5,719.15	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		74,781.13	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	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	21,438.69	42,209.29	395.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	45,854.30	29,146.34	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	5,840.14	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	73,133.13	71,355.63	395.00	0.00	0.00

Washington County BOE
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EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8230	GOVERNMENTAL - SPECIAL REVENUE				8410	8420
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OTHER EXPENDITURES	9000-9899							
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	0.00	0.00	0.00	0.00	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	74,781.13	73,133.13	71,355.63	395.00	129.20	2,261,155.98	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	74,781.13	73,133.13	71,355.63	395.00	129.20	2,261,155.98	

Washington County BOE
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
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EXHIBIT A-III-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - PROGRAM	ACCT #	8620	8690	9600	9700	(Memo Only)
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REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	899,603.36
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	317,965.38
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	471,369.86
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,245,192.36
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	82,727.19
TOTAL INSTRUCTIONAL SERVICES		0.00	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	0.00	110,138.37
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	27,187.03
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	273,836.18
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	64,576.20
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	9,938.15
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	485,675.93
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	50.00	0.00	81,254.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	75,887.69
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	5,840.14
TOTAL OPERATION & MAINTENANCE		0.00	0.00	50.00	0.00	162,981.96

Washington County BOE
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EXHIBIT A-III-II-B-5

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8620	8690	9600	9700	(Memo Only)
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AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	785,234.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	396,608.54
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	105,168.43
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,018,454.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	10.04
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	2,305,476.12
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	50,893.27	0.00	0.00	0.00	50,893.27
EMPLOYEE BENEFITS	200-299	6,537.58	0.00	0.00	0.00	6,537.58
PURCHASED SERVICES	300-399	5,766.57	0.00	0.00	0.00	7,048.85
MATERIALS & SUPPLIES	400-499	3,498.19	0.00	0.00	0.00	3,498.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	15,801.83	0.00	0.00	23,772.78
TOTAL GENERAL ADMINISTRATIVE SERVICES		66,695.61	15,801.83	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	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

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EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8620	8690	9600	9700	(Memo Only)
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OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	114,383.52
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	30,427.40
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,110.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	263,305.09	0.00	267,148.31
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	263,305.09	0.00	413,069.23
TOTAL EXPENDITURES	1000-9899	66,695.61	15,801.83	263,355.09	0.00	6,475,812.06
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	237,652.55	237,652.55
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	0.00	0.00	237,652.55	237,652.55
TOTAL EXPEND, OTHER FUND USES	(NET)	66,695.61	15,801.83	263,355.09	237,652.55	6,713,464.61