

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

EXHIBIT A-III-I-A-1

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1603	1810	2300
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	526,102.90	3,972,491.28	3,455,475.01	0.00	0.00	610,862.98
EMPLOYEE BENEFITS	200-299	189,440.57	1,363,746.92	1,160,556.02	0.00	0.00	212,651.31
PURCHASED SERVICES	300-399	420.00	2,228.00	10,214.17	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	796.54	7,276.18	50,454.76	0.00	35,136.03	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		716,760.01	5,345,742.38	4,676,699.96	0.00	35,136.03	823,514.29
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	420.00	0.00	23,084.01	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	32.21	0.00	7,127.36	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 SUPPORT SERVICES		0.00	0.00	452.21	0.00	30,211.37	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	0.00	0.00	630.68	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	0.00	0.00	630.68	0.00	0.00

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EXHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1100	GOVERNMENTAL - GENERAL				1810	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	716,760.01	5,345,742.38	4,677,152.17	630.68	65,347.40	823,514.29	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	
	9900-9999							
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 EXPENDITURES, OTHER FUND USES	(NET)	716,760.01	5,345,742.38	4,677,152.17	630.68	65,347.40	823,514.29	

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EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2400	GOVERNMENTAL - GENERAL				3800	4300
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	28,810.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	6,012.08	
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	34,822.08	
TOTAL EXPENDITURES	1000-9899	899,375.52	99,127.35	901,485.94	124,002.15	1,432,036.40	71,955.00	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	
	9900-9999							
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 EXPENDITURES, OTHER FUND USES	(NET)	899,375.52	99,127.35	901,485.94	124,002.15	1,432,036.40	71,955.00	

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EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4400	GOVERNMENTAL - GENERAL				4503	4506
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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	1,610.45	230.00	31,614.93	26,358.94	90,633.09	18,415.22	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	
	9900-9999							
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 EXPENDITURES, OTHER FUND USES	(NET)	1,610.45	230.00	31,614.93	26,358.94	90,633.09	18,415.22	

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EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4508	GOVERNMENTAL - GENERAL			8100	8210	8220
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	363,410.61	27,781.08	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	168,273.02	7,817.15	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	4,947.38	2,451.40	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	36,124.50	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	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	572,755.51	38,049.63	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	9,823.35	572,755.51	97,539.73	532,879.76	1,084,469.87	768,691.46	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999							
OTHER FUND USES	900-997	0.00	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	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	9,823.35	572,755.51	97,539.73	532,879.76	1,084,469.87	768,691.46	

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EXHIBIT A-III-I-A-5

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - PROGRAM	ACCT #	8230	8320	8410	8610	8620	8640
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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	949,449.32	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	341,146.61	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,108.97	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	11,200.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,307,904.90	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	539,146.81	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	253,040.55	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,225,144.75	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	436,119.60	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	3,453,451.71	0.00	0.00	0.00	0.00

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EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8230	GOVERNMENTAL - GENERAL				8620	8640
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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	1,307,904.90	3,453,451.71	2,369,290.16	131,370.07	306,666.11	602,112.05	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	
	9900-9999							
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 EXPENDITURES, OTHER FUND USES	(NET)	1,307,904.90	3,453,451.71	2,369,290.16	131,370.07	306,666.11	602,112.05	

Washington County BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
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EXHIBIT A-III-I-A-6

FUND TYPES	GOVERNMENTAL - GENERAL			
DESCRIPTION - PROGRAM	ACCT #	9100	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	10,360,310.57
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,547,186.30
PURCHASED SERVICES	300-399	0.00	0.00	105,053.62
MATERIALS & SUPPLIES	400-499	0.00	0.00	656,223.42
CAPITAL OUTLAY	500-599	0.00	0.00	9,989.00
OTHER OBJECTS	600-997	0.00	0.00	19,765.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	14,698,527.91
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	2,658,366.78
EMPLOYEE BENEFITS	200-299	0.00	0.00	907,461.48
PURCHASED SERVICES	300-399	0.00	0.00	224,438.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	131,304.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	11,200.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	3,932,770.95
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	539,146.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	253,040.55
PURCHASED SERVICES	300-399	0.00	0.00	2,225,144.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	436,750.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	3,454,082.39

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EXHIBIT A-III-I-B-6

FUND TYPES	GOVERNMENTAL - GENERAL			
DESCRIPTION - PROGRAM	ACCT #	9100	9700	(Memo Only)
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AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	1,149,960.09
EMPLOYEE BENEFITS	200-299	0.00	0.00	572,177.99
PURCHASED SERVICES	300-399	0.00	0.00	205,797.93
MATERIALS & SUPPLIES	400-499	0.00	0.00	379,499.55
CAPITAL OUTLAY	500-599	0.00	0.00	320,384.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	2,627,819.56
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	620,218.62
EMPLOYEE BENEFITS	200-299	0.00	0.00	205,773.73
PURCHASED SERVICES	300-399	0.00	0.00	323,534.72
MATERIALS & SUPPLIES	400-499	0.00	0.00	39,591.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	15,000.03
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	1,204,118.57
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	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	108,979.75	0.00	108,979.75
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		108,979.75	0.00	108,979.75
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

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EXHIBIT A-III-I-C-6

FUND TYPES	GOVERNMENTAL - GENERAL			
DESCRIPTION - PROGRAM	ACCT #	9100	9700	(Memo Only)
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	420,001.69
EMPLOYEE BENEFITS	200-299	0.00	0.00	182,102.25
PURCHASED SERVICES	300-399	0.00	0.00	7,398.78
MATERIALS & SUPPLIES	400-499	0.00	0.00	36,124.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	645,627.22
TOTAL EXPENDITURES	1000-9899	108,979.75	0.00	26,671,926.35
OTHER FUND USES				
9910				
TRANSFERS OUT	920-929	0.00	939,057.00	939,057.00
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	939,057.00	939,057.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	108,979.75	939,057.00	27,610,983.35