Washington County BOE

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE FISCAL YEAR ENDED MAY 31, 2026

EXIBIT F-II-A

FUND TYPES		GOVERNMENTAL			FIDUCIARY	
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	13,921,586.33	317.50	0.00	222,376.00	0.00	14,144,279.83
FEDERAL REVENUES	120.00	2,666,063.30	0.00	0.00	0.00	2,666,183.30
LOCAL REVENUES	6,174,694.90	1,318,505.95	0.00	0.00	27,838.34	7,521,039.19
OTHER REVENUES	60,717.60	1,129.44	0.00	0.00	0.00	61,847.04
TOTAL REVENUES	20,157,118.83	3,986,016.19	0.00	222,376.00	27,838.34	24,393,349.36
EXPENDITURES:						
INSTRUCTIONAL SERVICES	9,942,826.11	1,996,213.73	0.00	0.00	24,312.63	11,963,352.47
INSTRUCTIONAL SUPPORT SERVICES	2,674,828.52	198,282.36	0.00	0.00	0.00	2,873,110.88
OPERATIONS & MAINTENANCE	2,730,188.80	94,229.13	0.00	0.00	0.00	2,824,417.93
AUXILIARY SERVICES	1,572,655.77	1,590,895.72	0.00	0.00	0.00	3,163,551.49
GENERAL ADMINISTRATIVE SERVICES	794,415.02	59,930.33	0.00	0.00	0.00	854,345.35
CAPITAL OUTLAY	341,396.00	0.00	0.00	5,576.60	0.00	346,972.60
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	284,167.37	0.00	284,167.37
INTEREST	0.00	0.00	0.00	21,022.79	0.00	21,022.79
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	455,179.62	257,859.12	0.00	0.00	883.62	713,922.36
TOTAL EXPENDITURES	18,511,489.84	4,197,410.39	0.00	310,766.76	25,196.25	23,044,863.24
OTHER FUND SOURCES (USES):						
TRANSFERS IN	176,476.52	233,179.51	0.00	0.00	0.00	409,656.03
OTHER FUND SOURCES	117,877.02	0.00	0.00	0.00	0.00	117,877.02
TRANSFERS OUT	228,490.00	190,411.51	0.00	0.00	0.00	418,901.51
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	65,863.54	42,768.00	0.00	0.00	0.00	108,631.54
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	1,711,492.53	(168,626.20)	0.00	(88,390.76)	2,642.09	1,457,117.66
BEGINNING FUND BALANCE - OCT 1	11,666,556.21	1,858,814.05	3,761,469.33	3,924,452.61	8,796.13	21,220,088.33
ENDING FUND BALANC - MAY 31	13,378,048.74	1,690,187.85	3,761,469.33	3,836,061.85	11,438.22	22,677,205.99