Washington County BOE

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED MAY 31, 2026

EXHIBIT F-III-A

FUND TYPE	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
DESCRIPTION	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	13,541,589.04	13,921,586.33	(379,997.29)	0.00	317.50	(317.50)
FEDERAL REVENUES	0.00	120.00	(120.00)	2,589,668.32	2,666,063.30	(76,394.98)
LOCAL REVENUES	4,396,996.16	6,174,694.90	(1,777,698.74)	1,149,090.08	1,318,505.95	(169,415.87)
OTHER SOURCES	24,999.92	60,717.60	(35,717.68)	11,400.08	1,129.44	10,270.64
TOTAL REVENUES	17,963,585.12	20,157,118.83	(2,193,533.71)	3,750,158.48	3,986,016.19	(235,857.71)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	10,431,505.04	9,942,826.11	488,678.93	1,886,260.12	1,996,213.73	(109,953.61)
INSTRUCTIONAL SUPPORT SERVICES	2,633,265.20	2,674,828.52	(41,563.32)	255,408.64	198,282.36	57,126.28
OPERATIONS & MAINTENANCE	2,025,772.80	2,730,188.80	(704,416.00)	72,807.04	94,229.13	(21,422.09)
AUXILIARY SERVICES	2,042,221.92	1,572,655.77	469,566.15	1,677,927.60	1,590,895.72	87,031.88
GENERAL ADMINISTRATIVE SERVICES	865,916.08	794,415.02	71,501.06	87,711.36	59,930.33	27,781.03
CAPTIAL OUTLAY	493,387.36	341,396.00	151,991.36	0.00	0.00	0.00
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	547,603.36	455,179.62	92,423.74	314,187.36	257,859.12	56,328.24
TOTAL EXPENDITURES	19,039,671.76	18,511,489.84	528,181.92	4,294,302.12	4,197,410.39	96,891.73
OTHER FUND SOURCES (USES):						
TRANSFERS IN	111,123.28	176,476.52	(65,353.24)	694,635.52	233,179.51	461,456.01
OTHER FUND SOURCES	138,992.64	117,877.02	21,115.62	0.00	0.00	0.00
TRANSFERS OUT	617,652.64	228,490.00	389,162.64	188,050.88	190,411.51	(2,360.63)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(367,536.72)	65,863.54	(433,400.26)	506,584.64	42,768.00	463,816.64
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(1,443,623.36)	1,711,492.53	(3,155,115.89)	(37,559.00)	(168,626.20)	131,067.20
BEGINNING FUND BALANCE - OCT 1	7,752,503.44	11,666,556.21	(3,914,052.77)	1,499,796.32	1,858,814.05	(359,017.73)
ENDING FUND BALANCE - MAY 31	6,308,880.08	13,378,048.74	(7,069,168.66)	1,462,237.32	1,690,187.85	(227,950.53)

Washington County BOE

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED MAY 31, 2026

EXHIBIT F-III-B

FUND TYPE	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
DESCRIPTION	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	138,845.92	0.00	138,845.92	506,934.08	222,376.00	284,558.08
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	74,666.64	0.00	74,666.64	126,522.64	0.00	126,522.64
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	213,512.56	0.00	213,512.56	633,456.72	222,376.00	411,080.72
EXPENDITURES:						
INSTRUCTIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OPERATIONS & MAINTENANCE	0.00	0.00	0.00	26,234.64	0.00	26,234.64
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPTIAL OUTLAY	0.00	0.00	0.00	10,000.00	5,576.60	4,423.40
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	189,444.64	284,167.37	(94,722.73)
INTEREST	0.00	0.00	0.00	63,773.60	21,022.79	42,750.81
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	289,452.88	310,766.76	(21,313.88)
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	213,512.56	0.00	213,512.56	344,003.84	(88,390.76)	432,394.60
BEGINNING FUND BALANCE - OCT 1	2,507,646.16	3,761,469.33	(1,253,823.17)	2,616,301.76	3,924,452.61	(1,308,150.85)
ENDING FUND BALANCE - MAY 31	2,721,158.72	3,761,469.33	(1,040,310.61)	2,960,305.60	3,836,061.85	(875,756.25)

Washington County BOE

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED MAY 31, 2026

EXHIBIT F-III-C

FUND TYPE DESCRIPTION	EXPENDABLE TRUST BUDGET	EXPENDABLE TRUST ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS BUDGET	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	14,187,369.04	14,144,279.83	43,089.21
FEDERAL REVENUES	0.00	0.00	0.00	2,589,668.32	2,666,183.30	(76,514.98)
LOCAL REVENUES	2,933.20	27,838.34	(24,905.14)	5,750,208.72	7,521,039.19	(1,770,830.47)
OTHER SOURCES	0.00	0.00	0.00	36,400.00	61,847.04	(25,447.04)
TOTAL REVENUES	2,933.20	27,838.34	(24,905.14)	22,563,646.08	24,393,349.36	(1,829,703.28)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	1,316.48	24,312.63	(22,996.15)	12,319,081.64	11,963,352.47	355,729.17
INSTRUCTIONAL SUPPORT SERVICES	266.64	0.00	266.64	2,888,940.48	2,873,110.88	15,829.60
OPERATIONS & MAINTENANCE	0.00	0.00	0.00	2,124,814.48	2,824,417.93	(699,603.45)
AUXILIARY SERVICES	359.92	0.00	359.92	3,720,509.44	3,163,551.49	556,957.95
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	953,627.44	854,345.35	99,282.09
CAPTIAL OUTLAY	0.00	0.00	0.00	503,387.36	346,972.60	156,414.76
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	189,444.64	284,167.37	(94,722.73)
INTEREST	0.00	0.00	0.00	63,773.60	21,022.79	42,750.81
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	566.56	883.62	(317.06)	862,357.28	713,922.36	148,434.92
TOTAL EXPENDITURES	2,509.60	25,196.25	(22,686.65)	23,625,936.36	23,044,863.24	581,073.12
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	805,758.80	409,656.03	396,102.77
OTHER FUND SOURCES	0.00	0.00	0.00	138,992.64	117,877.02	21,115.62
TRANSFERS OUT	266.64	0.00	266.64	805,970.16	418,901.51	387,068.65
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(266.64)	0.00	(266.64)	138,781.28	108,631.54	30,149.74
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	156.96	2,642.09	(2,485.13)	(923,509.00)	1,457,117.66	(2,380,626.66)
BEGINNING FUND BALANCE - OCT 1	5,863.84	8,796.13	(2,932.29)	14,382,111.52	21,220,088.33	(6,837,976.81)
ENDING FUND BALANCE - MAY 31	6,020.80	11,438.22	(5,417.42)	13,458,602.52	22,677,205.99	(9,218,603.47)