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 JUNE 30, 2026

EXHIBIT F-III-A

FUND TYPE	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
DESCRIPTION	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	15,234,287.67	15,555,983.33	(321,695.66)	0.00	317.50	(317.50)
FEDERAL REVENUES	0.00	140.00	(140.00)	2,913,379.83	2,987,270.09	(73,890.26)
LOCAL REVENUES	4,946,620.68	6,246,779.80	(1,300,159.12)	1,291,887.59	1,392,100.71	(100,213.12)
OTHER SOURCES	28,124.91	60,869.40	(32,744.49)	12,825.09	1,129.44	11,695.65
TOTAL REVENUES	20,209,033.26	21,863,772.53	(1,654,739.27)	4,218,092.51	4,380,817.74	(162,725.23)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	11,735,443.17	11,176,411.96	559,031.21	2,121,943.36	2,362,487.05	(240,543.69)
INSTRUCTIONAL SUPPORT SERVICES	2,962,423.35	2,976,771.61	(14,348.26)	287,334.74	261,808.45	25,526.29
OPERATIONS & MAINTENANCE	2,278,994.40	3,131,944.22	(852,949.82)	81,907.92	107,889.47	(25,981.55)
AUXILIARY SERVICES	2,297,499.66	1,753,362.32	544,137.34	1,887,631.05	1,711,317.75	176,313.30
GENERAL ADMINISTRATIVE SERVICES	974,155.59	886,338.61	87,816.98	98,675.19	73,869.22	24,805.97
CAPTIAL OUTLAY	555,060.78	341,396.00	213,664.78	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	616,053.78	531,801.08	84,252.70	353,417.40	267,900.21	85,517.19
TOTAL EXPENDITURES	21,419,630.73	20,798,025.80	621,604.93	4,830,909.66	4,785,272.15	45,637.51
OTHER FUND SOURCES (USES):						
TRANSFERS IN	125,013.69	189,860.91	(64,847.22)	781,464.96	244,075.14	537,389.82
OTHER FUND SOURCES	156,366.72	117,877.02	38,489.70	0.00	0.00	0.00
TRANSFERS OUT	694,859.22	228,490.00	466,369.22	211,477.24	218,836.26	(7,359.02)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(413,478.81)	79,247.93	(492,726.74)	569,987.72	25,238.88	544,748.84
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(1,624,076.28)	1,144,994.66	(2,769,070.94)	(42,829.43)	(379,215.53)	336,386.10
BEGINNING FUND BALANCE - OCT 1	8,721,566.37	11,666,556.21	(2,944,989.84)	1,686,820.86	1,858,814.05	(171,993.19)
ENDING FUND BALANCE - JUN 30	7,097,490.09	12,811,550.87	(5,714,060.78)	1,643,991.43	1,479,598.52	164,392.91

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 JUNE 30, 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	156,201.66	0.00	156,201.66	570,300.84	630,425.00	(60,124.16)
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	83,999.97	0.00	83,999.97	142,337.97	0.00	142,337.97
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	240,201.63	0.00	240,201.63	712,638.81	630,425.00	82,213.81
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	29,513.97	0.00	29,513.97
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	11,250.00	5,576.60	5,673.40
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	213,125.22	284,167.37	(71,042.15)
INTEREST	0.00	0.00	0.00	71,745.30	21,022.79	50,722.51
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	325,634.49	310,766.76	14,867.73
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	240,201.63	0.00	240,201.63	387,004.32	319,658.24	67,346.08
BEGINNING FUND BALANCE - OCT 1	2,821,101.93	3,761,469.33	(940,367.40)	2,943,339.48	3,924,452.61	(981,113.13)
ENDING FUND BALANCE - JUN 30	3,061,303.56	3,761,469.33	(700,165.77)	3,330,343.80	4,244,110.85	(913,767.05)

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 JUNE 30, 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	15,960,790.17	16,186,725.83	(225,935.66)
FEDERAL REVENUES	0.00	0.00	0.00	2,913,379.83	2,987,410.09	(74,030.26)
LOCAL REVENUES	3,299.85	27,868.34	(24,568.49)	6,468,146.06	7,666,748.85	(1,198,602.79)
OTHER SOURCES	0.00	0.00	0.00	40,950.00	61,998.84	(21,048.84)
TOTAL REVENUES	3,299.85	27,868.34	(24,568.49)	25,383,266.06	26,902,883.61	(1,519,617.55)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	1,481.04	25,223.63	(23,742.59)	13,858,867.57	13,564,122.64	294,744.93
INSTRUCTIONAL SUPPORT SERVICES	299.97	0.00	299.97	3,250,058.06	3,238,580.06	11,478.00
OPERATIONS & MAINTENANCE	0.00	0.00	0.00	2,390,416.29	3,239,833.69	(849,417.40)
AUXILIARY SERVICES	404.91	0.00	404.91	4,185,535.62	3,464,680.07	720,855.55
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,072,830.78	960,207.83	112,622.95
CAPTIAL OUTLAY	0.00	0.00	0.00	566,310.78	346,972.60	219,338.18
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	213,125.22	284,167.37	(71,042.15)
INTEREST	0.00	0.00	0.00	71,745.30	21,022.79	50,722.51
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	637.38	883.62	(246.24)	970,108.56	800,584.91	169,523.65
TOTAL EXPENDITURES	2,823.30	26,107.25	(23,283.95)	26,578,998.18	25,920,171.96	658,826.22
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	906,478.65	433,936.05	472,542.60
OTHER FUND SOURCES	0.00	0.00	0.00	156,366.72	117,877.02	38,489.70
TRANSFERS OUT	299.97	0.00	299.97	906,636.43	447,326.26	459,310.17
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(299.97)	0.00	(299.97)	156,208.94	104,486.81	51,722.13
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	176.58	1,761.09	(1,584.51)	(1,039,523.18)	1,087,198.46	(2,126,721.64)
BEGINNING FUND BALANCE - OCT 1	6,596.82	8,796.13	(2,199.31)	16,179,425.46	21,220,088.33	(5,040,662.87)
ENDING FUND BALANCE - JUN 30	6,773.40	10,557.22	(3,783.82)	15,139,902.28	22,307,286.79	(7,167,384.51)