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 JULY 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	17,390,391.33	317.50	0.00	812,825.00	0.00	18,203,533.83
FEDERAL REVENUES	160.00	3,152,212.17	0.00	0.00	0.00	3,152,372.17
LOCAL REVENUES	6,336,549.70	1,426,746.23	0.00	0.00	27,868.34	7,791,164.27
OTHER REVENUES	79,377.13	1,592.82	0.00	0.00	0.00	80,969.95
TOTAL REVENUES	23,806,478.16	4,580,868.72	0.00	812,825.00	27,868.34	29,228,040.22
EXPENDITURES:						
INSTRUCTIONAL SERVICES	12,394,362.89	2,551,383.28	0.00	0.00	25,223.63	14,970,969.80
INSTRUCTIONAL SUPPORT SERVICES	3,389,220.98	303,307.52	0.00	0.00	0.00	3,692,528.50
OPERATIONS & MAINTENANCE	3,464,226.15	116,718.45	0.00	0.00	0.00	3,580,944.60
AUXILIARY SERVICES	1,920,991.93	1,810,071.23	0.00	0.00	0.00	3,731,063.16
GENERAL ADMINISTRATIVE SERVICES	1,012,536.76	81,228.72	0.00	0.00	0.00	1,093,765.48
CAPITAL OUTLAY	386,345.00	0.00	0.00	5,576.60	0.00	391,921.60
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	693,602.11	318,241.64	0.00	0.00	883.62	1,012,727.37
TOTAL EXPENDITURES	23,261,285.82	5,180,950.84	0.00	310,766.76	26,107.25	28,779,110.67
OTHER FUND SOURCES (USES):						
TRANSFERS IN	193,933.84	246,480.15	0.00	0.00	0.00	440,413.99
OTHER FUND SOURCES	118,874.51	0.00	0.00	0.00	0.00	118,874.51
TRANSFERS OUT	228,490.00	235,117.48	0.00	0.00	0.00	463,607.48
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	84,318.35	11,362.67	0.00	0.00	0.00	95,681.02
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	629,510.69	(588,719.45)	0.00	502,058.24	1,761.09	544,610.57
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 - JUL 31	12,296,066.90	1,270,094.60	3,761,469.33	4,426,510.85	10,557.22	21,764,698.90