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 AUGUST 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	20,915,548.83	36,317.50	0.00	840,622.00	0.00	21,792,488.33
FEDERAL REVENUES	200.00	3,581,407.03	0.00	0.00	0.00	3,581,607.03
LOCAL REVENUES	7,165,166.70	1,702,761.20	0.00	0.00	28,568.34	8,896,496.24
OTHER REVENUES	94,395.83	1,592.82	0.00	0.00	0.00	95,988.65
TOTAL REVENUES	28,175,311.36	5,322,078.55	0.00	840,622.00	28,568.34	34,366,580.25
EXPENDITURES:						
INSTRUCTIONAL SERVICES	13,948,068.96	2,763,483.48	0.00	0.00	25,553.63	16,737,106.07
INSTRUCTIONAL SUPPORT SERVICES	3,713,767.73	327,081.42	0.00	0.00	0.00	4,040,849.15
OPERATIONS & MAINTENANCE	3,950,020.42	143,635.51	0.00	0.00	0.00	4,093,655.93
AUXILIARY SERVICES	2,130,099.41	2,018,979.13	0.00	0.00	0.00	4,149,078.54
GENERAL ADMINISTRATIVE SERVICES	1,112,343.19	92,041.05	0.00	0.00	0.00	1,204,384.24
CAPITAL OUTLAY	386,345.00	3,393.87	0.00	5,576.60	0.00	395,315.47
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	743,830.68	356,426.73	0.00	0.00	883.62	1,101,141.03
TOTAL EXPENDITURES	25,984,475.39	5,705,041.19	0.00	310,766.76	26,437.25	32,026,720.59
OTHER FUND SOURCES (USES):						
TRANSFERS IN	196,008.02	704,231.55	0.00	0.00	0.00	900,239.57
OTHER FUND SOURCES	118,874.51	0.00	0.00	0.00	0.00	118,874.51
TRANSFERS OUT	676,490.00	246,943.06	0.00	0.00	0.00	923,433.06
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(361,607.47)	457,288.49	0.00	0.00	0.00	95,681.02
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	1,829,228.50	74,325.85	0.00	529,855.24	2,131.09	2,435,540.68
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 - AUG 31	13,495,784.71	1,933,139.90	3,761,469.33	4,454,307.85	10,927.22	23,655,629.01