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 AUGUST 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 | 18,619,684.93 | 20,915,548.83 | (2,295,863.90) | 0.00 | 36,317.50 | (36,317.50) |
| FEDERAL REVENUES | 0.00 | 200.00 | (200.00) | 3,560,797.57 | 3,581,407.03 | (20,609.46) |
| LOCAL REVENUES | 6,045,869.72 | 7,165,166.70 | (1,119,296.98) | 1,577,482.61 | 1,702,761.20 | (125,278.59) |
| OTHER SOURCES | 34,374.89 | 94,395.83 | (60,020.94) | 15,675.11 | 1,592.82 | 14,082.29 |
| TOTAL REVENUES | 24,699,929.54 | 28,175,311.36 | (3,475,381.82) | 5,153,955.29 | 5,322,078.55 | (168,123.26) |
| EXPENDITURES: | | | | | | |
| INSTRUCTIONAL SERVICES | 14,343,319.43 | 13,948,068.96 | 395,250.47 | 2,593,227.44 | 2,763,483.48 | (170,256.04) |
| INSTRUCTIONAL SUPPORT SERVICES | 3,620,739.65 | 3,713,767.73 | (93,028.08) | 351,186.92 | 327,081.42 | 24,105.50 |
| OPERATIONS & MAINTENANCE | 2,785,437.60 | 3,950,020.42 | (1,164,582.82) | 100,109.68 | 143,635.51 | (43,525.83) |
| AUXILIARY SERVICES | 2,808,055.14 | 2,130,099.41 | 677,955.73 | 2,307,037.95 | 2,018,979.13 | 288,058.82 |
| GENERAL ADMINISTRATIVE SERVICES | 1,190,634.61 | 1,112,343.19 | 78,291.42 | 120,603.01 | 92,041.05 | 28,561.96 |
| CAPTIAL OUTLAY | 678,407.62 | 386,345.00 | 292,062.62 | 0.00 | 3,393.87 | (3,393.87) |
| 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 | 752,954.62 | 743,830.68 | 9,123.94 | 431,954.60 | 356,426.73 | 75,527.87 |
| TOTAL EXPENDITURES | 26,179,548.67 | 25,984,475.39 | 195,073.28 | 5,904,119.60 | 5,705,041.19 | 199,078.41 |
| OTHER FUND SOURCES (USES): | | | | | | |
| TRANSFERS IN | 152,794.51 | 196,008.02 | (43,213.51) | 955,123.84 | 704,231.55 | 250,892.29 |
| OTHER FUND SOURCES | 191,114.88 | 118,874.51 | 72,240.37 | 0.00 | 0.00 | 0.00 |
| TRANSFERS OUT | 849,272.38 | 676,490.00 | 172,782.38 | 258,329.96 | 246,943.06 | 11,386.90 |
| OTHER FUND USES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND SOURCES (USES) | (505,362.99) | (361,607.47) | (143,755.52) | 696,793.88 | 457,288.49 | 239,505.39 |
| EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES | (1,984,982.12) | 1,829,228.50 | (3,814,210.62) | (53,370.43) | 74,325.85 | (127,696.28) |
| BEGINNING FUND BALANCE - OCT 1 | 10,659,692.23 | 11,666,556.21 | (1,006,863.98) | 2,060,869.94 | 1,858,814.05 | 202,055.89 |
| ENDING FUND BALANCE - AUG 31 | 8,674,710.11 | 13,495,784.71 | (4,821,074.60) | 2,007,499.51 | 1,933,139.90 | 74,359.61 |

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 AUGUST 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 | 190,913.14 | 0.00 | 190,913.14 | 660,961.62 | 840,622.00 | (179,660.38) |
| FEDERAL REVENUES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LOCAL REVENUES | 102,666.63 | 0.00 | 102,666.63 | 173,968.63 | 0.00 | 173,968.63 |
| OTHER SOURCES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 293,579.77 | 0.00 | 293,579.77 | 834,930.25 | 840,622.00 | (5,691.75) |
| 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 | 63,985.13 | 0.00 | 63,985.13 |
| 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 | 13,750.00 | 5,576.60 | 8,173.40 |
| DEBT SERVICES | | | | | | |
| PRINCIPLE | 0.00 | 0.00 | 0.00 | 260,486.38 | 284,167.37 | (23,680.99) |
| INTEREST | 0.00 | 0.00 | 0.00 | 36,640.78 | 21,022.79 | 15,617.99 |
| 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 | 374,862.29 | 310,766.76 | 64,095.53 |
| 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 | 293,579.77 | 0.00 | 293,579.77 | 460,067.96 | 529,855.24 | (69,787.28) |
| BEGINNING FUND BALANCE - OCT 1 | 3,448,013.47 | 3,761,469.33 | (313,455.86) | 3,597,414.92 | 3,924,452.61 | (327,037.69) |
| ENDING FUND BALANCE - AUG 31 | 3,741,593.24 | 3,761,469.33 | (19,876.09) | 4,057,482.88 | 4,454,307.85 | (396,824.97) |

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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 AUGUST 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 | 19,471,559.69 | 21,792,488.33 | (2,320,928.64) |
| FEDERAL REVENUES | 0.00 | 0.00 | 0.00 | 3,560,797.57 | 3,581,607.03 | (20,809.46) |
| LOCAL REVENUES | 4,033.15 | 28,568.34 | (24,535.19) | 7,904,020.74 | 8,896,496.24 | (992,475.50) |
| OTHER SOURCES | 0.00 | 0.00 | 0.00 | 50,050.00 | 95,988.65 | (45,938.65) |
| TOTAL REVENUES | 4,033.15 | 28,568.34 | (24,535.19) | 30,986,428.00 | 34,366,580.25 | (3,380,152.25) |
| EXPENDITURES: | | | | | | |
| INSTRUCTIONAL SERVICES | 1,810.16 | 25,553.63 | (23,743.47) | 16,938,357.03 | 16,737,106.07 | 201,250.96 |
| INSTRUCTIONAL SUPPORT SERVICES | 366.63 | 0.00 | 366.63 | 3,972,293.20 | 4,040,849.15 | (68,555.95) |
| OPERATIONS & MAINTENANCE | 0.00 | 0.00 | 0.00 | 2,949,532.41 | 4,093,655.93 | (1,144,123.52) |
| AUXILIARY SERVICES | 494.89 | 0.00 | 494.89 | 5,115,587.98 | 4,149,078.54 | 966,509.44 |
| GENERAL ADMINISTRATIVE SERVICES | 0.00 | 0.00 | 0.00 | 1,311,237.62 | 1,204,384.24 | 106,853.38 |
| CAPTIAL OUTLAY | 0.00 | 0.00 | 0.00 | 692,157.62 | 395,315.47 | 296,842.15 |
| DEBT SERVICES | | | | | | |
| PRINCIPLE | 0.00 | 0.00 | 0.00 | 260,486.38 | 284,167.37 | (23,680.99) |
| INTEREST | 0.00 | 0.00 | 0.00 | 36,640.78 | 21,022.79 | 15,617.99 |
| OTHER DEBT SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER EXPENDITURES | 779.02 | 883.62 | (104.60) | 1,185,688.24 | 1,101,141.03 | 84,547.21 |
| TOTAL EXPENDITURES | 3,450.70 | 26,437.25 | (22,986.55) | 32,461,981.26 | 32,026,720.59 | 435,260.67 |
| OTHER FUND SOURCES (USES): | | | | | | |
| TRANSFERS IN | 0.00 | 0.00 | 0.00 | 1,107,918.35 | 900,239.57 | 207,678.78 |
| OTHER FUND SOURCES | 0.00 | 0.00 | 0.00 | 191,114.88 | 118,874.51 | 72,240.37 |
| TRANSFERS OUT | 366.63 | 0.00 | 366.63 | 1,107,968.97 | 923,433.06 | 184,535.91 |
| OTHER FUND USES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND SOURCES (USES) | (366.63) | 0.00 | (366.63) | 191,064.26 | 95,681.02 | 95,383.24 |
| EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES | 215.82 | 2,131.09 | (1,915.27) | (1,284,489.00) | 2,435,540.68 | (3,720,029.68) |
| BEGINNING FUND BALANCE - OCT 1 | 8,062.78 | 8,796.13 | (733.35) | 19,774,053.34 | 21,220,088.33 | (1,446,034.99) |
| ENDING FUND BALANCE - AUG 31 | 8,278.60 | 10,927.22 | (2,648.62) | 18,489,564.34 | 23,655,629.01 | (5,166,064.67) |