

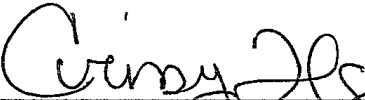
Washington County BOE

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026

						EXHIBIT F-II-A
FUND TYPES DESCRIPTION -----	GENERAL -----	GOVERNMENTAL		CAPITAL PROJECTS -----	FIDUCIARY	TOTAL (Memo Only) -----
		SPECIAL REVENUE -----	DEBT SERVICE -----		EXPENDABLE TRUST -----	
REVENUES						
STATE REVENUES	22,406,855.97	36,317.50	208,268.85	875,652.15	0.00	23,527,094.47
FEDERAL REVENUES	200.00	4,145,130.06	0.00	0.00	0.00	4,145,330.06
LOCAL REVENUES	6,975,775.64	2,033,690.11	31,972.46	189,784.00	29,078.34	9,260,300.55
OTHER REVENUES	94,348.85	1,592.82	0.00	0.00	0.00	95,941.67
TOTAL REVENUES	29,477,180.46	6,216,730.49	240,241.31	1,065,436.15	29,078.34	37,028,666.75
EXPENDITURES:						
INSTRUCTIONAL SERVICES	15,462,409.29	3,167,791.20	0.00	0.00	25,949.62	18,656,150.11
INSTRUCTIONAL SUPPORT SERVICES	4,120,512.05	343,595.81	0.00	0.00	0.00	4,464,107.86
OPERATIONS & MAINTENANCE	4,325,663.46	202,334.71	0.00	69,802.00	0.00	4,597,800.17
AUXILIARY SERVICES	3,296,019.16	2,262,569.31	0.00	0.00	0.00	5,558,588.47
GENERAL ADMINISTRATIVE SERVICES	1,214,661.23	120,225.01	0.00	0.00	0.00	1,334,886.24
CAPITAL OUTLAY	386,345.00	3,393.87	0.00	5,576.60	0.00	395,315.47
DEBT SERVICES						
PRINCIPLE	96,741.08	0.00	0.00	187,426.29	0.00	284,167.37
INTEREST	7,281.59	0.00	0.00	32,689.89	0.00	39,971.48
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	875,928.21	414,007.14	0.00	0.00	883.62	1,290,818.97
TOTAL EXPENDITURES	29,785,561.07	6,513,917.05	0.00	295,494.78	26,833.24	36,621,806.14
OTHER FUND SOURCES (USES):						
TRANSFERS IN	196,008.02	750,298.86	0.00	0.00	0.00	946,306.88
OTHER FUND SOURCES	118,874.51	0.00	0.00	0.00	0.00	118,874.51
TRANSFERS OUT	676,490.00	306,613.75	0.00	0.00	0.00	983,103.75
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(361,607.47)	443,685.11	0.00	0.00	0.00	82,077.64
EXCESS REVENUES & OTHER SOURCES						
OVER(UNDER)EXPENDITURES & OTHER FUND USES	(669,988.08)	146,498.55	240,241.31	769,941.37	2,245.10	488,938.25
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 - SEP 30	10,996,568.13	2,005,312.60	4,001,710.64	4,694,393.98	11,041.23	21,709,026.58

The Combined Statement of Revenues and Expenditures of Washington County Board of Education has been prepared for the year ended September 30, 2026. This financial statement was prepared in accordance with generally accepted accounting principles and is subject to examination by the Department of Examiners of Public Accounts. This statement is a combined statement of all funds and account groups with a detailed version available at the Central Office of the Washington County Board of Education.


Curtis Kirkland, Superintendent


Crissy Hayes, Chief School Financial Officer