



MONTGOMERY COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-IV-B-1

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - FUND SOURCE	ACCT#	2227-0	2120-0	9116-0	6002-0	9118-0	2228-0
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,941.63	0.00	495,000.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	2,855,535.57	0.00	3,580,998.74	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	2,858,477.20	0.00	4,075,998.74	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	213,001.94	0.00	292,487.96	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	213,001.94	0.00	292,487.96	0.00

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-IV-C-1

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - FUND SOURCE	ACCT#	2227-0	2120-0	9116-0	6002-0	9118-0	2228-0
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	404,020.23	2,858,477.20	213,001.94	4,075,998.74	292,487.96	250,459.44
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	1,044,483.89	0.00	4,747,400.83	0.00	0.00
9900-9999							
OTHER FUND USES	900-997	0.00	802,923.28	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(1,847,407.17)	0.00	(4,747,400.83)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(1,847,407.17)	0.00	(4,747,400.83)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCES OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(1,798,096.10)	0.00	(4,736,932.40)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,798,096.10	0.00	12,378,069.08	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	7,641,136.68	0.00	0.00

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 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-IV-A-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		8413-0	9117-0	8411-0	8410-0	8412-0	2120-9
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	935,155.30	113,550.50	69,447.00	2,050,253.62	542,813.03	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		935,155.30	113,550.50	69,447.00	2,050,253.62	542,813.03	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	76,323.09
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	76,323.09
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	69,447.00	0.00	0.00	1,017,429.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	511.25
TOTAL OPERATION & MAINTENANCE		0.00	0.00	69,447.00	0.00	0.00	1,017,940.25

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-IV-B-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		8413-0	9117-0	8411-0	8410-0	8412-0	2120-9
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	596,380.17	0.00	0.00	1,613,063.28	371,702.76	0.00
INTEREST	932-932	338,775.13	113,550.50	0.00	437,190.34	171,110.27	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		935,155.30	113,550.50	0.00	2,050,253.62	542,813.03	0.00



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 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-IV-A-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6001-0	1320-0	GOVERNMENTAL - CAPITAL PROJECTS (Memo Only)
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REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	1,479,000.00	7,410,565.01
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	5,933,879.45
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		0.00	1,479,000.00	13,344,444.46
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	187,496.25
CAPITAL OUTLAY	500-599	0.00	0.00	543,306.51
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	730,802.76
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,086,876.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	511.25
TOTAL OPERATION & MAINTENANCE		0.00	0.00	1,087,387.25

MONTGOMERY COUNTY BOARD OF EDUCATION  
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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-IV-B-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6001-0	1320-0	GOVERNMENTAL - CAPITAL PROJECTS (Memo Only)
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AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	497,941.63
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	302,780.13	0.00	6,739,314.44
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		302,780.13	0.00	7,237,256.07
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	1,081,839.80	3,662,986.01
INTEREST	932-932	0.00	59,842.37	1,625,958.51
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	1,141,682.17	5,288,944.52



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EXHIBIT A-I-IV-C-3

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS			
DESCRIPTION - FUND SOURCE	ACCT#	6001-0	1320-0	(Memo Only)
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	302,780.13	1,141,682.17	14,344,390.60
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	1,590,000.00	0.00	1,590,000.00
9910				
TRANSFERS OUT	920-929	0.00	0.00	5,791,884.72
9900-9999				
OTHER FUND USES	900-997	0.00	0.00	802,923.28
TOTAL	(NET)	1,590,000.00	0.00	(5,004,808.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	1,590,000.00	0.00	(5,004,808.00)
EXCESS REVENUES & OTHER FINANCING SRCES OVER(UNDER) EXP & OTHER FUND USES	(NET)	1,287,219.87	337,317.83	(6,004,754.14)
BEGINNING FUND BALANCE - OCT 1	0300-0399	311,950.00	0.00	15,582,378.52
ENDING FUND BALANCE - SEP 30	(NET)	1,599,169.87	337,317.83	9,577,624.38