





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

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1100	GOVERNMENTAL - SPECIAL REVENUE			1700	1750	1815
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	3,312.50	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	258.78	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	3,996.50	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	57,639.38	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	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	65,207.16	0.00
TOTAL EXPENDITURES	1000-9899	316,953.34	4,423,162.88	3,258,964.26	3,979.75	65,207.16	65,207.16	225,334.84
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	316,953.34	4,423,162.88	3,258,964.26	3,979.75	65,207.16	65,207.16	225,334.84





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EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1850	1851	1890	2300	2400	2900
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	600-977	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	20,595.87	463,035.43	43,333.66	3,085,197.29	3,026,703.24	966,515.59
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	20,595.87	463,035.43	43,333.66	3,085,197.29	3,026,703.24	966,515.59

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EXHIBIT A-III-II-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3600	3800	4300	4400	4500	4711
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	127,896.57	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	23,576.61	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	18,001.14	236,391.00	0.00	449,559.32	0.00
MATERIALS & SUPPLIES	400-499	0.00	343,353.12	3,028.53	0.00	634,301.49	0.00
CAPITAL OUTLAY	500-599	0.00	33,002.80	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	26,549.43	0.00	0.00	104,166.55	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	420,906.49	390,892.71	0.00	1,188,027.36	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	3,387.50	2,516.71	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	648.31	489.25	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	94,208.37	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	5,746.04	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	17,810.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	121,800.22	3,005.96	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	641.85	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	121.05	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	762.90	0.00	0.00	0.00





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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
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EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	3600	GOVERNMENTAL - SPECIAL REVENUE				4500	4711
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	552,441.39	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	262,507.59	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	3,356.85	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	58,036.89	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	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	876,342.72	
TOTAL EXPENDITURES	1000-9899	14,199.51	542,706.71	394,661.57	45,439.50	1,188,027.36	876,342.72	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	14,199.51	542,706.71	394,661.57	45,439.50	1,188,027.36	876,342.72	





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EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4712	4800	4900	5100	8100	8210
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	126,874.11	252,255.17	25,437.50	55,444.42	0.00	0.00
EMPLOYEE BENEFITS	200-299	47,956.07	48,120.31	1,986.68	39,740.24	0.00	0.00
PURCHASED SERVICES	300-399	0.00	16,592.90	3,074.09	3,691.65	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,569.98	1,942.77	15,132.41	10,650.46	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	2,800.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		181,400.16	318,911.15	48,430.68	109,526.77	0.00	0.00
TOTAL EXPENDITURES	1000-9899	185,063.82	319,343.77	48,430.68	115,161.29	103,656.20	1,994,357.86
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	185,063.82	319,343.77	48,430.68	115,161.29	103,656.20	1,994,357.86

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EXHIBIT A-III-II-A-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8220	8230	8300	8310	8410	8420
REVENUES	1000-8999						
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	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 SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	1,345,709.86	271,523.20	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	422,680.03	92,342.94	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	870,743.73	103,937.13	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	53,452.45	114,942.63	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	175,449.92	55,690.18	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,868,035.99	638,436.08	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	4,390.86
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	829.65
PURCHASED SERVICES	300-399	0.00	0.00	262,896.01	73.10	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	41,787.46	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	19,672.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	324,355.47	73.10	0.00	5,220.51



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EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8220	8230	8300	8310	8410	8420
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	59,264.34
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	9,566.13
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	247,604.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	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	316,435.44
TOTAL EXPENDITURES	1000-9899	2,868,035.99	638,436.08	324,355.47	73.10	3,306.00	23,049,510.27
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	2,868,035.99	638,436.08	324,355.47	73.10	3,306.00	23,049,510.27

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EXHIBIT A-III-II-A-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				
		8600	9600	9700	9998	(Memo Only)
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	6,316,020.67
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,301,348.73
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,335,907.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	4,914,580.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	33,002.80
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	438,401.98
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	17,339,262.34
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	3,118,686.48
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,115,747.41
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,253,504.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	353,898.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	258,786.70
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	6,100,623.02
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	5,032.71
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	950.70
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	262,969.11
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	41,787.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	19,672.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	330,411.98



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EXHIBIT A-III-II-B-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				
		8600	9600	9700	9998	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	5,974,290.68
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,873,588.91
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	177,850.79
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	10,549,686.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	130,155.78
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	2,071,788.35
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	22,777,360.82
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	567,079.35	0.00	0.00	0.00	567,079.35
EMPLOYEE BENEFITS	200-299	204,905.45	0.00	0.00	0.00	204,905.45
PURCHASED SERVICES	300-399	22,153.98	0.00	0.00	0.00	24,464.26
MATERIALS & SUPPLIES	400-499	33,112.21	0.00	0.00	0.00	34,814.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	279,755.24	0.00	0.00	0.00	421,922.13
TOTAL GENERAL ADMINISTRATIVE SERVICES		1,107,006.23	0.00	0.00	0.00	1,253,185.20
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

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EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				
		8600	9600	9700	9998	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,075,029.43
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	410,135.80
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	30,711.99
MATERIALS & SUPPLIES	400-499	0.00	597,947.04	0.00	0.00	995,523.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	23,670.06	0.00	0.00	26,470.06
TOTAL OTHER EXPENDITURES		0.00	621,617.10	0.00	0.00	2,537,871.18
TOTAL EXPENDITURES	1000-9899	1,107,006.23	621,617.10	0.00	0.00	50,338,714.54
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	1,048,160.48	0.00	1,048,160.48
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	0.00	1,048,160.48	0.00	1,048,160.48
TOTAL EXPEND, OTHER FUND USES	(NET)	1,107,006.23	621,617.10	1,048,160.48	0.00	51,386,875.02