

SUMNER COUNTY BOARD OF EDUCATION
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 SEPTEMBER 30, 2014

FUND TYPES & ACCOUNT GROUPS DESCRIPTION	EXHIBIT F-1A						
	GENERAL	GOVERNMENTAL SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY ENTERPRISE INTERNAL	FIDUCIARY TRUST & AGENCY	ACCT GROUPS F/A & LT DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	4,136,652.28	(126,580.19)	65,774.90	3,059,690.71	0.00	30,151.41	0.00
INVESTMENTS	(98.94)	3,743.15	0.00	0.00	0.00	0.00	0.00
ALLOWANCE FOR DOUBTFUL ACCTS RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND RECEIVABLES	240,649.20	500,072.36	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	12,039.52	479,885.59	0.00	175,198.62	0.00	0.00	0.00
INVENTORIES	0.00	30,518.56	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	38,705,828.94
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	16,404,746.12
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	4,389,242.06	887,640.47	65,774.90	3,234,889.33	0.00	30,151.41	55,110,575.06
LIABILITIES & FUND EQUITY:							
LIABILITIES:							
SALARIES & BENEFITS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL W/H & DED PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLAIMS PAYABLE	53,638.37	165,671.15	0.00	0.00	0.00	4,400.65	0.00
OTHER PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND PAYABLES	500,072.36	233,794.43	0.00	0.00	0.00	6,854.77	0.00
OTHER PAYABLES	3,557.71	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LONG-TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	557,268.44	399,465.58	0.00	0.00	0.00	11,255.42	16,404,746.12
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	38,705,828.94
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	0.00	30,518.56	0.00	0.00	0.00	0.00	0.00
UNRESERVED FUND BALANCE	3,831,973.62	487,655.33	65,774.90	3,234,889.33	0.00	18,895.99	0.00
TOTAL FUND EQUITY	3,831,973.62	488,174.89	65,774.90	3,234,889.33	0.00	18,895.99	38,705,828.94
TOTAL LIABILITIES & FUND EQUITY	4,389,242.06	887,640.47	65,774.90	3,234,889.33	0.00	30,151.41	55,110,575.06

SUMNER COUNTY BOARD OF EDUCATION
 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, 2014

FUND TYPES DESCRIPTION	GENERAL	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST		TOTAL (Memo Only)
		SPECIAL REVENUE	DEBT SERVICE					
REVENUES								
STATE REVENUES	10,861,738.00	31,731.39	0.00	609,374.00	0.00	0.00	11,502,843.39	
FEDERAL REVENUES	1,000.00	3,908,435.00	0.00	0.00	0.00	0.00	3,909,435.00	
LOCAL REVENUES	4,822,048.92	344,040.24	0.00	50.81	83,489.70	0.00	5,249,629.67	
OTHER REVENUES	273,775.86	59,157.72	0.00	0.00	0.00	0.00	332,933.58	
TOTAL REVENUES	15,958,562.78	4,343,364.35	0.00	609,424.81	83,489.70	0.00	20,994,841.64	
EXPENDITURES:								
INSTRUCTIONAL SERVICES	7,215,085.64	1,724,803.05	0.00	0.00	43,927.79	0.00	8,983,816.48	
INSTRUCTIONAL SUPPORT SERVICES	2,140,803.02	593,891.89	0.00	0.00	29,593.92	0.00	2,764,248.83	
OPERATIONS & MAINTENANCE	1,558,052.04	5,477.07	0.00	42,500.00	792.94	0.00	1,606,821.65	
AUXILIARY SERVICES	1,613,463.20	1,684,794.57	0.00	0.00	3,478.37	0.00	3,301,726.14	
GENERAL ADMINISTRATIVE SERVICES	1,055,766.56	293,159.53	0.00	150.00	0.00	0.00	1,349,076.09	
CAPITAL OUTLAY	101,412.26	0.00	0.00	0.00	0.00	0.00	101,412.26	
DEBT SERVICES								
PRINCIPLE	0.00	0.00	325,000.00	260,853.89	0.00	0.00	585,853.89	
INTEREST	0.00	0.00	0.00	711,390.83	0.00	0.00	735,220.11	
OTHER DEBT SERVICES	0.00	0.00	0.00	23,829.28	0.00	0.00	23,829.28	
OTHER EXPENDITURES	65,424.80	300,443.36	0.00	0.00	0.00	0.00	365,868.16	
TOTAL EXPENDITURES	13,750,007.52	4,602,519.47	1,036,390.83	327,333.17	77,792.62	0.00	19,794,043.61	
OTHER FUND SOURCES (USES):								
TRANSFERS IN	7,028.76	499,419.31	1,036,390.83	0.00	327.55	0.00	1,543,166.45	
OTHER FUND SOURCES	374,847.09	0.00	0.00	0.00	0.00	0.00	374,847.09	
TRANSFERS OUT	1,527,500.16	14,802.59	0.00	0.00	863.70	0.00	1,543,166.45	
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)	(1,145,624.31)	484,616.72	1,036,390.83	0.00	(536.15)	0.00	374,847.09	
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,062,930.95	225,461.60	0.00	282,091.64	5,160.93	0.00	1,575,645.12	
BEGINNING FUND BALANCE - OCT 1	2,769,042.67	262,713.29	65,774.90	2,952,797.69	13,735.06	0.00	6,064,063.61	
ENDING FUND BALANC - SEP 30	3,831,973.62	488,174.89	65,774.90	3,234,889.33	18,895.99	0.00	7,639,708.73	

EXHIBIT F-II-A

SUMMITER COUNTY BOARD OF EDUCATION
 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 SEPTEMBER 30, 2014

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	10,821,760.00	10,861,738.00	(39,978.00)	163,344.00	31,731.39	131,612.61
FEDERAL REVENUES	1,491.05	1,000.00	491.05	3,764,566.59	3,908,435.00	(143,878.41)
LOCAL REVENUES	3,300,024.05	4,822,048.92	(1,522,024.87)	326,088.00	344,040.24	(17,952.15)
OTHER SOURCES	298,797.75	273,775.86	25,021.89	55,050.00	59,157.72	(4,107.72)
TOTAL REVENUES	14,422,072.85	15,958,362.78	(1,536,489.93)	4,309,038.68	4,343,364.35	(34,325.67)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	7,340,141.12	7,215,085.64	125,055.48	1,856,309.17	1,724,803.05	131,506.12
INSTRUCTIONAL SUPPORT SERVICES	2,313,435.47	2,140,803.02	172,632.45	510,488.76	593,851.89	(83,363.13)
OPERATIONS & MAINTENANCE	1,884,036.93	1,558,052.04	325,984.89	16,688.00	5,477.07	13,210.93
AUXILIARY SERVICES	1,604,017.19	1,619,463.20	(19,446.01)	1,526,628.32	1,684,784.57	(158,156.25)
GENERAL ADMINISTRATIVE SERVICES	869,077.34	1,055,766.56	(190,689.22)	337,394.61	293,159.53	44,235.08
CAPITAL OUTLAY	0.00	101,412.26	(101,412.26)	0.00	0.00	0.00
DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
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
TOTAL EXPENDITURES	14,056,015.50	13,750,007.52	(16,117.35)	4,530,063.90	4,602,519.47	(19,888.32)
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	7,028.76	(7,028.76)	294,053.42	499,419.31	(205,365.89)
OTHER FUND SOURCES	102,532.92	374,847.09	(272,314.17)	0.00	0.00	0.00
TRANSFERS OUT	1,273,872.87	1,527,500.16	(253,627.29)	19,912.00	14,802.59	5,109.41
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(1,171,339.95)	(1,145,624.31)	(25,715.64)	274,141.42	484,616.72	(210,475.30)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(805,282.60)	1,062,930.95	(1,868,213.55)	53,116.20	225,461.60	(172,345.40)
BEGINNING FUND BALANCE - OCT 1	2,787,339.67	2,789,042.67	18,297.00	262,638.59	262,713.29	(74.70)
ENDING FUND BALANCE - SEP 30	1,962,057.07	3,831,973.62	(1,849,916.55)	315,754.79	488,174.89	(172,420.10)

EXHIBIT F-III-A

SUMNER COUNTY BOARD OF EDUCATION
 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 SEPTEMBER 30, 2014

FUND TYPE DESCRIPTION	DEBT SERVICE		CAPITAL PROJECTS		VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL				
REVENUES:								
STATE REVENUES	0.00	0.00	420,178.12	609,374.00	0.00			(189,195.88)
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00			0.00
LOCAL REVENUES	0.00	0.00	105,567.00	50.81	0.00			105,516.19
OTHER SOURCES	0.00	0.00	178,237.88	0.00	0.00			178,237.88
TOTAL REVENUES	0.00	0.00	703,983.00	609,424.81	0.00			94,558.19
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	288,178.12	42,500.00	0.00			245,678.12
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00			0.00
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	150.00	0.00			(150.00)
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00			0.00
DEBT SERVICES								
PRINCIPLE	338,181.82	325,000.00	132,054.33	260,853.89	0.00			(128,799.56)
INTEREST	0.00	711,390.83	46,183.55	23,829.28	0.00			22,354.27
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	1,065,506.35	1,036,390.83	466,416.00	327,333.17	29,115.52			139,082.83
OTHER FUND SOURCES (USES):								
TRANSFERS IN	999,731.45	1,036,390.83	0.00	0.00	(36,659.38)			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)	999,731.45	1,036,390.83	0.00	0.00	(36,659.38)			0.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(65,774.90)	0.00	237,567.00	282,091.64	(65,774.90)			(44,524.64)
BEGINNING FUND BALANCE - OCT 1	65,774.90	65,774.90	3,098,112.25	2,952,797.69	0.00			145,314.56
ENDING FUND BALANCE - SEP 30	(0.00)	65,774.90	3,335,679.25	3,234,889.33	(65,774.90)			100,789.92

EXHIBIT F-II-B

SUMNER COUNTY BOARD OF EDUCATION
 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 SEPTEMBER 30, 2014

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	0.00	0.00	0.00	11,405,282.12	11,502,843.39	(97,561.27)
FEDERAL REVENUES	0.00	0.00	0.00	3,766,047.64	3,909,435.00	(143,387.36)
LOCAL REVENUES	88,973.00	83,489.70	5,483.30	3,820,652.14	5,249,629.67	(1,428,977.53)
OTHER SOURCES	0.00	0.00	0.00	532,085.63	332,933.58	199,152.05
TOTAL REVENUES	88,973.00	83,489.70	5,483.30	19,524,067.53	20,994,841.64	(1,470,774.11)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	73,133.00	43,927.79	29,205.21	9,269,583.29	8,983,816.48	285,766.81
INSTRUCTIONAL SUPPORT SERVICES	7,849.00	29,593.92	(21,744.92)	2,831,773.23	2,764,248.83	67,524.40
OPERATIONS & MAINTENANCE	4,148.00	792.54	3,355.46	2,195,051.05	1,606,821.65	588,229.40
AUXILIARY SERVICES	3,481.00	3,478.37	2.63	3,134,126.51	3,301,726.14	(167,599.63)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,202,471.95	1,349,076.09	(146,604.14)
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	101,412.26	(101,412.26)
DEBT SERVICES	0.00	0.00	0.00	470,236.15	585,853.89	(115,617.74)
PRINCIPLE	0.00	0.00	0.00	773,508.08	735,220.11	38,287.97
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	0.00	0.00	329,862.49	365,868.16	(36,005.67)
TOTAL EXPENDITURES	88,611.00	77,792.62	10,818.38	20,206,612.75	19,794,043.61	412,569.14
OTHER FUND SOURCES (USES):						
TRANSFERS IN	4,278.00	327.55	3,950.45	1,298,062.87	1,543,166.45	(245,103.58)
OTHER FUND SOURCES	0.00	0.00	0.00	102,532.92	374,847.09	(272,314.17)
TRANSFERS OUT	4,278.00	863.70	3,414.30	1,298,062.87	1,543,166.45	(245,103.58)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	0.00	(536.15)	536.15	102,532.92	374,847.09	(272,314.17)
EXCESS REVENUES & OTHER SOURCES OVER/UNDER EXPENDITURES & OTHER FUND USES	362.00	5,160.93	(4,798.93)	(580,012.30)	1,575,645.12	(2,155,657.42)
BEGINNING FUND BALANCE - OCT 1	13,809.76	13,735.06	74.70	6,227,675.17	6,064,063.61	163,611.56
ENDING FUND BALANCE - SEP 30	14,171.76	18,893.99	(4,724.23)	5,647,662.87	7,639,708.73	(1,992,045.86)

EXHIBIT F-III-C

SUMMITER COUNTY BOARD OF EDUCATION
 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 SEPTEMBER 30, 2014

FUND TYPE DESCRIPTION	GENERAL			SPECIAL REVENUE			EXHIBIT F-II-A VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
REVENUES							
STATE REVENUES	10,821,760.00	10,861,738.00	(39,978.00)	163,344.00	31,731.39	131,612.61	
FEDERAL REVENUES	1,491.05	1,000.00	491.05	3,764,556.59	3,908,435.00	(143,878.41)	
LOCAL REVENUES	3,300,024.05	4,822,048.92	(1,522,024.87)	326,088.09	344,040.24	(17,952.15)	
OTHER SOURCES	298,797.75	273,775.86	25,021.89	55,050.00	59,157.72	(4,107.72)	
TOTAL REVENUES	14,422,072.85	15,958,562.78	(1,536,489.93)	4,309,038.68	4,343,364.35	(34,325.67)	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	7,340,141.12	7,215,085.64	125,055.48	1,856,309.17	1,724,803.05	131,506.12	
INSTRUCTIONAL SUPPORT SERVICES	2,313,435.47	2,140,893.02	172,542.45	510,488.76	593,851.89	(83,363.13)	
OPERATIONS & MAINTENANCE	1,884,036.93	1,558,052.04	325,984.89	18,688.00	5,477.07	13,210.93	
AUXILIARY SERVICES	1,604,017.19	1,613,483.20	(9,466.01)	1,526,628.32	1,684,784.57	(158,156.25)	
GENERAL ADMINISTRATIVE SERVICES	865,077.34	1,055,786.56	(190,699.22)	337,394.61	293,158.53	44,235.08	
CAPITAL OUTLAY	0.00	101,412.26	(101,412.26)	0.00	0.00	0.00	
DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
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	49,307.45	65,424.80	(16,117.35)	280,555.04	300,443.36	(19,888.32)	
TOTAL EXPENDITURES	14,056,015.50	13,750,007.52	306,007.98	4,530,063.90	4,602,519.47	(72,455.57)	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	0.00	7,028.76	(7,028.76)	294,053.42	499,419.31	(205,365.89)	
OTHER FUND SOURCES	102,532.92	374,847.09	(272,314.17)	0.00	0.00	0.00	
TRANSFERS OUT	1,273,872.87	1,527,500.16	(253,627.29)	19,912.00	14,802.59	5,109.41	
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)	(1,171,339.95)	(1,145,624.31)	(25,715.64)	274,141.42	484,616.72	(210,475.30)	
EXCESS REVENUES & OTHER SOURCES OVER/(UNDER)EXPENDITURES & OTHER FUND USES	(805,282.60)	1,062,930.95	(1,868,213.55)	53,116.20	225,461.60	(172,345.40)	
BEGINNING FUND BALANCE - OCT 1	2,787,339.67	2,769,042.67	18,297.00	262,638.59	262,713.29	(74.70)	
ENDING FUND BALANCE - SEP 30	1,982,057.07	3,831,973.62	(1,849,916.55)	315,754.79	488,174.89	(172,420.10)	

SUMMITER COUNTY BOARD OF EDUCATION
 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 SEPTEMBER 30, 2014

FUND TYPE DESCRIPTION	DEBT SERVICE			CAPITAL PROJECTS			EXHIBIT F-II-B VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
REVENUES							
STATE REVENUES	0.00	0.00	0.00	420,178.12	609,374.00	(189,195.88)	
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	
LOCAL REVENUES	0.00	0.00	0.00	105,567.00	50.81	105,516.19	
OTHER SOURCES	0.00	0.00	0.00	178,237.88	0.00	178,237.88	
TOTAL REVENUES	0.00	0.00	0.00	703,983.00	609,424.81	94,558.19	
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	288,178.12	42,500.00	245,678.12	
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	150.00	(150.00)	
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	
DEBT SERVICES							
PRINCIPLE	338,181.82	325,000.00	13,181.82	132,054.33	260,853.89	(128,799.56)	
INTEREST	727,324.53	711,390.83	15,933.70	46,183.55	23,829.28	22,354.27	
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1,065,506.35	1,036,390.83	29,115.52	466,416.00	327,333.17	139,082.83	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	999,731.45	1,036,390.83	(36,659.38)	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)	999,731.45	1,036,390.83	(36,659.38)	0.00	0.00	0.00	
EXCESS REVENUES & OTHER SOURCES OVER/(UNDER)EXPENDITURES & OTHER FUND USES	(65,774.90)	0.00	(65,774.90)	237,567.00	282,091.64	(44,524.64)	
BEGINNING FUND BALANCE - OCT 1	65,774.90	65,774.90	0.00	3,098,112.25	2,952,797.69	145,314.56	
ENDING FUND BALANCE - SEP 30	(0.00)	65,774.90	(65,774.90)	3,335,679.25	3,234,889.33	100,789.92	

SUMNER COUNTY BOARD OF EDUCATION
 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 SEPTEMBER 30, 2014

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	0.00	0.00	0.00	11,405,282.12	11,502,843.39	(97,561.27)
FEDERAL REVENUES	0.00	0.00	0.00	3,766,047.64	3,809,435.00	(43,387.36)
LOCAL REVENUES	88,973.00	83,489.70	5,483.30	3,820,652.14	5,249,629.67	(1,428,977.53)
OTHER SOURCES	0.00	0.00	0.00	532,085.63	332,933.58	199,152.05
TOTAL REVENUES	88,973.00	83,489.70	5,483.30	19,324,067.53	20,994,841.64	(1,470,774.11)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	73,133.00	43,927.79	29,205.21	9,269,583.29	8,983,816.48	285,766.81
INSTRUCTIONAL SUPPORT SERVICES	7,849.00	29,593.92	(21,744.92)	2,831,773.23	2,764,248.83	67,524.40
OPERATIONS & MAINTENANCE	4,148.00	792.54	3,355.46	2,195,051.05	1,606,821.65	588,229.40
AUXILIARY SERVICES	3,481.00	3,478.37	2.63	3,134,129.51	3,301,728.14	(167,599.63)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,202,471.95	1,349,076.09	(146,604.14)
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	101,412.26	(101,412.26)
DEBT SERVICES	0.00	0.00	0.00	470,236.15	585,853.89	(115,617.74)
PRINCIPLE INTEREST	0.00	0.00	0.00	773,508.08	735,220.11	38,287.97
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	329,862.49	365,868.16	(36,005.67)
TOTAL EXPENDITURES	88,611.00	77,792.62	10,818.38	20,206,612.75	19,794,043.61	412,569.14
OTHER FUND SOURCES (USES):						
TRANSFERS IN	4,278.00	327.55	3,950.45	1,298,062.87	1,543,166.45	(245,103.58)
OTHER FUND SOURCES	0.00	0.00	0.00	102,532.92	374,847.09	(272,314.17)
TRANSFERS OUT	4,278.00	863.70	3,414.30	1,298,062.87	1,543,166.45	(245,103.58)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	0.00	(536.15)	536.15	102,532.92	374,847.09	(272,314.17)
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES	362.00	5,160.93	(4,798.93)	(580,012.30)	1,575,645.12	(2,155,657.42)
BEGINNING FUND BALANCE - OCT 1	13,809.76	13,735.06	74.70	6,227,675.17	6,064,063.61	163,611.56
ENDING FUND BALANCE - SEP 30	14,171.76	18,895.99	(4,724.23)	5,647,662.87	7,639,708.73	(1,992,045.86)

EXHIBIT F-III-C

SUMNER COUNTY BOARD OF EDUCATION
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
 ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPE DESCRIPTION	PROPRIETARY			FIDUCIARY NON EXPENDABLE TRUST	EXHIBIT F-IV-A TOTAL (Memo Only)
	ENTERPRISE	INTERNAL SERVICE			
OPERATING REVENUES: LOCAL REVENUES (SPECIFY):					
TOTAL OPERATING REVENUES	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES: PERSONAL SERVICES EMPLOYEE BENEFITS PURCHASED SERVICES MATERIALS & SUPPLIES DEPRECIATION EXPENSE OTHER OBJECTS	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00
OPERATING INCOME (LOSS)	0.00	0.00	0.00	0.00	0.00
NON-OPERATING REVENUES: STATE REVENUES (ATTACH SCHEDULE E) FEDERAL REVENUES (ATTACH SCHEDULE E) OTHER REVENUES (ATTACH SCHEDULE E) TOTAL NON-OPERATING REVENUES INCOME (LOSS) BEFORE OPERATING TRANSFER OPERATING TRANSFERS IN OPERATING TRANSFERS OUT NET INCOME	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0.00	0.00	0.00	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	0.00	0.00	0.00	0.00	0.00

SUTTER COUNTY BOARD OF EDUCATION
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
 ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPE	DESCRIPTION	ENTERPRISE		VARIANCE FAVORABLE (UNFAVORABLE)	INTERNAL SERVICE		EXHIBIT F-V/A VARIANCE FAVORABLE (UNFAVORABLE)
		BUDGET	ACTUAL		BUDGET	ACTUAL	
OPERATING REVENUES: LOCAL REVENUES (SPECIFY)							
TOTAL OPERATING REVENUES		0.00	0.00	\$0.00	0.00	0.00	\$0.00
OPERATING EXPENSES: PERSONAL SERVICES EMPLOYEE BENEFITS PURCHASED SERVICES MATERIALS & SUPPLIES DEPRECIATION EXPENSE OTHER OBJECTS		0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
TOTAL OPERATING EXPENSES		0.00	0.00	\$0.00	0.00	0.00	\$0.00
OPERATING INCOME (LOSS)		0.00	0.00	\$0.00	0.00	0.00	\$0.00
NON-OPERATING REVENUES: STATE REVENUES (ATTACH SCHEDULE) FEDERAL REVENUES (ATTACH SCHEDULE) OTHER REVENUES (ATTACH SCHEDULE) TOTAL NON-OPERATING REVENUES		0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
INCOME (LOSS) BEFORE OPERATING TRANSFERS		0.00	0.00	\$0.00	0.00	0.00	\$0.00
OPERATING TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.00
OPERATING TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME		0.00	0.00	\$0.00	0.00	0.00	\$0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1ST		0.00	0.00	0.00	0.00	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30		0.00	0.00	\$0.00	0.00	0.00	\$0.00

SUNTER COUNTY BOARD OF EDUCATION
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
 ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPE DESCRIPTION	NON EXPENDABLE TRUSTS		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL PROPRIETARY AND NONEXPENDABLE TRUST		EXHIBIT F-V-B VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
OPERATING REVENUES: LOCAL REVENUES (SPECIFY)						
TOTAL OPERATING REVENUES	0.00	0.00	\$0.00	0.00	0.00	\$0.00
OPERATING EXPENSES: PERSONAL SERVICES EMPLOYEE BENEFITS PURCHASED SERVICES MATERIALS & SUPPLIES DEPRECIATION EXPENSE OTHER OBJECTS	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
TOTAL OPERATING EXPENSES	0.00	0.00	\$0.00	0.00	0.00	\$0.00
OPERATING INCOME (LOSS)	0.00	0.00	\$0.00	0.00	0.00	\$0.00
NON-OPERATING REVENUES: STATE REVENUES (ATTACH SCHEDULE) FEDERAL REVENUES (ATTACH SCHEDULE) OTHER REVENUES (ATTACH SCHEDULE) TOTAL NON-OPERATING REVENUES	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
INCOME (LOSS) BEFORE OPERATING TRANSFERS OPERATING TRANSFERS IN	0.00 0.00	0.00 0.00	\$0.00 0.00	\$0.00 0.00	\$0.00 0.00	\$0.00 0.00
OPERATING TRANSFERS OUT NET INCOME	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1ST	0.00	0.00	0.00	0.00	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00

SUNTER COUNTY BOARD OF EDUCATION
 COMBINED STATEMENT OF CASH FLOWS
 FOR ALL PROPRIETARY FUND TYPES AND NON-EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT F-VIA

FUND TYPE DESCRIPTION	TOTAL		
	FOUNDATION	GENERAL FUND	(Memo Only)
CASH FLOWS FROM OPERATING ACTIVITIES:			
CASH RECEIVED:			
FROM PARTICIPANTS & USERS	187.26	0.00	187.26
OTHER CASH RECEIPTS	4,782,992.23	138,081.13	4,921,073.36
CASH PAYMENTS:			
CASH PAID TO EMPLOYEES	11,440,623.02	2,819,588.43	14,260,211.45
CASH PAID TO SUPPLIES	725,111.77	964,283.51	1,689,395.28
CASH PAID FOR CLAIMS	1,445,666.94	435,361.33	1,881,028.27
OTHER PAYMENTS OF CASH	1,564,693.69	398,088.79	1,962,782.48
*NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(10,392,915.93)	(4,479,240.93)	(\$14,872,156.86)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
TRANSFERS FROM GENERAL FUND	0.00	499,419.31	499,419.31
OTHER SUBSIDIES	7,028.76	0.00	7,028.76
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	7,028.76	499,419.31	\$506,448.07
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:			
PROCEEDS FROM SALE OF FIXED ASSETS	34,150.00	0.00	34,150.00
OTHER PROCEEDS FROM CAPITAL & RELATED ACTIVITIES	106,902.66	0.00	106,902.66
PAYMENTS OF PRINCIPLE ON CAPITALIZED LEASE DEBT	101,412.26	0.00	101,412.26
PAYMENTS OF INTEREST ON CAPITALIZED LEASE DEBT	0.00	0.00	0.00
OTHER PAYMENTS FOR CAPITAL ACTIVITIES	0.00	0.00	0.00
NET CASH PROVIDED (USED) BY CAPITAL & RELATED FINANCING ACTIVITIES	39,640.40	0.00	\$39,640.40
CASH FLOWS FROM INVESTING ACTIVITIES:			
INTEREST ON INVESTMENTS	1,659.82	124.63	1,784.45
OTHER CASH FLOWS FROM INVESTING ACTIVITIES	37,209.61	0.00	37,209.61
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	38,869.43	124.63	\$38,994.06
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	(10,307,377.34)	(3,979,696.99)	(\$14,287,074.33)
CASH & CASH EQUIVALENTS - OCT 1	4,136,652.28	(126,580.19)	4,010,072.09
CASH & CASH EQUIVALENTS - SEP 30, 2014	(6,170,725.06)	(4,106,277.18)	(\$10,277,002.24)

*Reconciles to Net Cash Provided by (Used In) Operating Activities on Page B

EXHIBIT F-VI-B

DESCRIPTION	FUND TYPE		TOTAL (Memo Only)
	FOUNDATION	GENERAL FUND	
OPERATING INCOME (LOSS) ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: (NON CASH ITEMS INCLUDED IN INCOME (LOSS))	15,277,507.68	4,617,322.06	19,894,829.74
CHANGES IN ASSETS & LIABILITIES:			
ACCOUNTS RECEIVABLE	252,688.72	979,957.95	1,232,646.67
INVENTORIES	0.00	30,519.56	30,519.56
CLAIMS PAYABLE	0.00	0.00	0.00
ACCRUED EXPENSES	53,638.37	165,671.15	219,309.52
DEFERRED REVENUES	0.00	0.00	0.00
COMPENSATED ABSENCES	0.00	0.00	0.00
OTHER CHANGES IN ASSETS & LIABILITIES	0.00	0.00	0.00
OTHER ASSETS	0.00	0.00	0.00
OTHER DEBITS	503,630.07	233,794.43	737,424.50
LIABILITIES			
DEPRECIATION	0.00	0.00	0.00
LOSS ON DISPOSALS	141,052.66	0.00	141,052.66
DONATED COMMODITIES	0.00	3,983.98	3,983.98
OTHER ADJUSTMENTS			
TOTAL ADJUSTMENTS	(109,888.69)	780,667.06	\$670,778.37
*NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	15,387,396.37	3,836,655.00	\$19,224,051.37
NON-CASH INVESTING, CAPITAL & FINANCING ACTIVITIES			
TRANSFER OF EQUIPMENT TO (FROM) OTHER FUNDS			
ACQUISITION OF EQUIPMENT THROUGH CAPITAL LEASES	0.00	0.00	0.00
OTHER NON-CASH INVESTING, CAPITAL & FINANCING ACTIVITIES			

*Reconciles to Net Cash Provided by (Used In) Operating Activities on Page A