


REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
Montgomery School District  
General Fund - Fund 10 (including subfunds 18 & 19)

For 2 Month Period Ending 08/31/2014

I, Thomas M. Venanzi, Board Secretary/Business Administrator  
certify that no line item account has encumbrances and expenditures,  
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

  
\_\_\_\_\_  
Board Secretary/Business Administrator

9/11/14  
Date

9/4 4:34pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District  
 General Fund - Fund 10 (including subfunds 18 & 19)  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/2014

=====  
 ASSETS AND RESOURCES  
 =====

--- A S S E T S ---

|         |   |                |                 |
|---------|---|----------------|-----------------|
| 101     | Cash in bank                                |                | \$12,564,774.18 |
| 116     | Capital reserve Account                     |                | \$217,684.66    |
| 121     | Tax levy receivable                         |                | \$56,565,188.50 |
|         | Accounts receivable:                        |                |                 |
| 132     | Interfund                                   | \$20,000.00    |                 |
| 141     | Intergovernmental - State                   | \$4,463,208.09 |                 |
| 153,154 | Other (net of est uncollectible of \$_____) | \$360,951.31   | \$4,844,159.40  |

--- R E S O U R C E S ---

|     |                    |                   |  |
|-----|--------------------|-------------------|--|
| 301 | Estimated Revenues | \$73,078,479.00   |  |
| 302 | Less Revenues      | (\$72,573,735.41) |  |
|     |                    | \$504,743.59      |  |

|                            |  |                 |
|----------------------------|--|-----------------|
| Total assets and resources |  | \$74,696,550.33 |
|----------------------------|--|-----------------|

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District  
 General Fund - Fund 10 (including subfunds 18 & 19)  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/2014

=====  
 LIABILITIES AND FUND EQUITY  
 =====

--- LIABILITIES ---

|                   |                  |                |
|-------------------|------------------|----------------|
| 421               | Accounts Payable | \$1,264,457.43 |
| TOTAL LIABILITIES |                  | \$1,264,457.43 |
|                   |                  | \$1,264,457.43 |

FUND BALANCE

--- Appropriated ---

|                        |   |                                   |
|------------------------|---|-----------------------------------|
| 753                    | Reserve for Encumbrances - Current Year | \$16,527,912.17                   |
| Reserved fund balance: |   |                                   |
| 760                    | Reserved Fund Balance                   | \$217,684.66                      |
| 601                    | Appropriations                          | \$77,082,132.00                   |
| 602                    | Less : Expenditures                     | \$8,641,000.40                    |
| 603                    | Encumbrances                            | \$16,527,912.17 (\$25,168,912.57) |
|                        |   | \$51,913,219.43                   |
| Total Appropriated     |   | \$68,658,816.26                   |

--- Unappropriated ---

|     |                           |                  |
|-----|---------------------------|------------------|
| 770 | Unreserved Fund Balance - | \$8,776,929.64   |
| 303 | Budgeted Fund Balance     | (\$4,003,653.00) |

|                                   |                 |
|-----------------------------------|-----------------|
| TOTAL FUND BALANCE                | \$73,432,092.90 |
| TOTAL LIABILITIES AND FUND EQUITY | \$74,696,550.33 |

Montgomery School District  
 General Fund - Fund 10 (including subfunds 18 & 19)  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/2014

| RECAPITULATION OF FUND BALANCE:                    | Budgeted              | Actual                   | Variance               |
|--|-----------------------|--------------------------|------------------------|
| Appropriations                                     | \$77,082,132.00       | \$25,168,912.57          | \$51,913,219.43        |
| Revenues   | (\$73,078,479.00)     | (\$72,573,735.41)        | (\$504,743.59)         |
|  | <u>\$4,003,653.00</u> | <u>(\$47,404,822.84)</u> | <u>\$51,408,475.84</u> |
| Less: Adjust for prior year encumb.                | <u>\$0.00</u>         | <u>\$0.00</u>            |                        |
| Budgeted Fund Balance                              | <u>\$4,003,653.00</u> | <u>(\$47,404,822.84)</u> | <u>\$51,408,475.84</u> |
| Recapitulation of Budgeted Fund Balance by Subfund |                       |                          |                        |
| Fund 10 (includes 10, 11, 12, and 13)              | \$4,003,653.00        | (\$47,404,822.84)        | \$51,408,475.84        |
| Fund 18 (Restricted ED JOBS)                       | \$0.00                | \$0.00                   | \$0.00                 |
| Fund 19 (Restricted FEMA Block Grants)             | \$0.00                | \$0.00                   | \$0.00                 |
| TOTAL Budgeted Fund Balance                        | <u>\$4,003,653.00</u> | <u>(\$47,404,822.84)</u> | <u>\$51,408,475.84</u> |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District  
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/31/2014

|                                    |  | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|------------------------------------|--|-----------------------|-------------------|--------------------------|-----------------------|
| *** REVENUES/SOURCES OF FUNDS ***  |  |                       |                   |                          |                       |
| 1XXX                               | From Local Sources                       | \$68,695,428.00       | \$68,551,629.41   |                          | \$143,798.59          |
| 3XXX                               | From State Sources                       | \$4,383,051.00        | \$4,022,106.00    |                          | \$360,945.00          |
| TOTAL REVENUE/SOURCES OF FUNDS     |  | \$73,078,479.00       | \$72,573,735.41   |                          | \$504,743.59          |
| =====                              |  |                       |                   |                          |                       |
|                                    |  |                       |                   |                          | AVAILABLE             |
| *** EXPENDITURES ***               |  |                       |                   |                          |                       |
|                                    |  | APPROPRIATIONS        | EXPENDITURES      | ENCUMBRANCES             | BALANCE               |
| --- CURRENT EXPENSE ---            |  |                       |                   |                          |                       |
| 11-1XX-100-XXX                     | Regular Programs - Instruction           | \$23,926,499.00       | \$745,339.40      | \$732,270.92             | \$22,448,888.68       |
| 11-2XX-100-XXX                     | Special Education - Instruction          | \$6,188,452.00        | \$135,569.48      | \$15,587.43              | \$6,037,295.09        |
| 11-230-100-XXX                     | Basic Skills - Remedial Instruction      | \$1,191,260.00        | \$11,375.10       | \$6,091.77               | \$1,173,793.13        |
| 11-240-100-XXX                     | Bilingual Education - Instruction        | \$207,010.00          | \$0.00            | \$0.00                   | \$207,010.00          |
| 11-401-100-XXX                     | School-Spon. Cocurr. Acti-Instr          | \$379,719.00          | \$6,246.95        | \$1,721.58               | \$371,750.47          |
| 11-402-100-XXX                     | School-Spons. Athletics - Instruction    | \$1,019,755.00        | \$64,989.93       | \$87,267.13              | \$867,497.94          |
| 11-4XX-100-XXX                     | Other Instrc. Programs - Instruction     | \$11,063.00           | \$9,341.21        | \$0.00                   | \$1,721.79            |
| --- UNDISTRIBUTED EXPENDITURES --- |  |                       |                   |                          |                       |
| 11-000-100-XXX                     | Instruction                              | \$2,471,187.00        | \$273,500.79      | \$1,534,589.38           | \$663,096.83          |
| 11-000-211-XXX                     | Attendance and Social Work Services      | \$4,132.00            | \$0.00            | \$0.00                   | \$4,132.00            |
| 11-000-213-XXX                     | Health Services                          | \$744,614.00          | \$30,127.26       | \$31,410.32              | \$683,076.42          |
| 11-000-216-XXX                     | Speech, OT,PT & Related Svcs             | \$1,016,646.00        | \$39,768.58       | \$70,310.68              | \$906,566.74          |
| 11-000-217-XXX                     | Other Support Serv - Students Extra Srvc | \$924,920.00          | \$15,517.08       | \$46,976.60              | \$862,426.32          |
| 11-000-218-XXX                     | Guidance                                 | \$1,453,466.00        | \$74,910.14       | \$4,071.86               | \$1,374,484.00        |
| 11-000-219-XXX                     | Child Study Teams                        | \$1,607,639.00        | \$104,273.85      | \$39,497.49              | \$1,463,867.66        |
| 11-000-221-XXX                     | Improv of Inst. - Instruc Staff          | \$487,778.00          | \$52,690.16       | \$712.10                 | \$434,375.74          |
| 11-000-222-XXX                     | Educational Media Serv/School Library    | \$1,015,943.00        | \$60,645.00       | \$111,025.25             | \$844,272.75          |
| 11-000-223-XXX                     | Instructional Staff Training Services    | \$897,435.00          | \$100,082.07      | \$47,084.80              | \$750,268.13          |
| 11-000-230-XXX                     | Supp. Serv.-General Administration       | \$1,217,171.00        | \$363,617.12      | \$93,974.76              | \$759,579.12          |
| 11-000-240-XXX                     | Supp. Serv.-School Administration        | \$3,213,431.00        | \$458,850.73      | \$15,322.57              | \$2,739,257.70        |
| 11-000-25X-XXX                     | Central Serv & Admin. Inform. Tech.      | \$1,314,198.00        | \$259,654.74      | \$119,136.93             | \$935,406.33          |
| 11-000-261-XXX                     | Require Maint. for School Facilities     | \$1,359,323.00        | \$180,456.56      | \$282,773.13             | \$896,093.31          |
| 11-000-262-XXX                     | Custodial Services                       | \$5,355,756.00        | \$1,004,971.41    | \$2,153,359.94           | \$2,197,424.65        |
| 11-000-263-XXX                     | Care and Upkeep of Grounds               | \$328,515.00          | \$41,974.73       | \$13,995.60              | \$272,544.67          |
| 11-000-266-XXX                     | Security                                 | \$26,784.00           | \$0.00            | \$26,784.00              | \$0.00                |
| 11-000-270-XXX                     | Student Transportation Services          | \$4,329,979.00        | \$388,425.93      | \$860,858.43             | \$3,080,694.64        |
| 11-XXX-XXX-2XX                     | Allocated and Unallocated Benefits       | \$15,492,259.00       | \$3,606,155.75    | \$10,169,378.56          | \$1,716,724.69        |
| TOTAL GENERAL CURRENT EXPENSE      |  |                       |                   |                          |                       |
| EXPENDITURES/USES OF FUNDS         |  | \$76,184,934.00       | \$8,028,483.97    | \$16,464,201.23          | \$51,692,248.80       |
| =====                              |  |                       |                   |                          |                       |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District  
 GENERAL FUND - FUND 10 (including subfunds 18 and 19)  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/31/2014

| *** EXPENDITURES - cont'd ***                         | APPROPRIATIONS  | EXPENDITURES   | ENCUMBRANCES    | AVAILABLE<br>BALANCE |
|---|-----------------|----------------|-----------------|----------------------|
| *** CAPITAL OUTLAY ***                                |                 |                |                 |                      |
| 12-XXX-XXX-73X Equipment                              | \$368,289.00    | \$242,462.43   | \$63,710.94     | \$62,115.63          |
| 12-000-4XX-XXX Facilities acquisition & constr. serv. | \$528,909.00    | \$370,054.00   | .00             | \$158,855.00         |
| <br>  |                 |                |                 |                      |
| TOTAL CAP OUTLAY EXPEND./USES OF FUNDS                | \$897,198.00    | \$612,516.43   | \$63,710.94     | \$220,970.63         |
| <br>  |                 |                |                 |                      |
| TOTAL GENERAL FUND EXPENDITURES                       | \$77,082,132.00 | \$8,641,000.40 | \$16,527,912.17 | \$51,913,219.43      |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District  
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
 SCHEDULE OF REVENUES  
 ACTUAL COMPARED WITH ESTIMATED  
 For 2 Month Period Ending 08/31/2014

|  | ESTIMATED       | ACTUAL          | UNREALIZED    |
|--|-----------------|-----------------|---------------|
|  | -----           | -----           | -----         |
| --- LOCAL SOURCES ---                  |                 |                 |               |
| 1210 Local Tax Levy                    | \$68,033,428.00 | \$68,033,428.00 | .00           |
| 1310 Tuition from Individuals          | \$112,000.00    | \$98,094.00     | \$13,906.00   |
| 1410 Transp Fees from Individuals      |                 | \$11,400.00     | (\$11,400.00) |
| 1910 Rents and Royalties               | \$250,000.00    | \$329,768.28    | (\$79,768.28) |
| 1XXX Miscellaneous                     | \$300,000.00    | \$78,939.13     | \$221,060.87  |
| TOTAL                                  | \$68,695,428.00 | \$68,551,629.41 | \$143,798.59  |
|  | =====           | =====           | =====         |
| --- STATE SOURCES ---                  |                 |                 |               |
| 3121 Categorical Transportation Aid    | \$965,840.00    | \$965,840.00    | .00           |
| 3131 Extraordinary Aid                 | \$360,945.00    | .00             | \$360,945.00  |
| 3132 Categorical Special Education Aid | \$2,572,960.00  | \$2,572,960.00  | .00           |
| 3177 Categorical Security              | \$387,267.00    | \$387,267.00    | .00           |
| 3XXX Other State Aids                  | \$96,039.00     | \$96,039.00     | \$0.00        |
| TOTAL                                  | \$4,383,051.00  | \$4,022,106.00  | \$360,945.00  |
|  | =====           | =====           | =====         |
| TOTAL REVENUES/SOURCES OF FUNDS        | \$73,078,479.00 | \$72,573,735.41 | \$504,743.59  |
|  | =====           | =====           | =====         |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Montgomery School District  
GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/31/2014

|  | Appropriations  | Expenditures | Encumbrances | Available<br>Balance |
|--|-----------------|--------------|--------------|----------------------|
| *** GENERAL CURRENT EXPENSE ***                    |                 |              |              |                      |
| --- Regular Programs - Instruction ---             |                 |              |              |                      |
| 11-110-100-101 Kindergarten - Salaries of Teachers | \$418,440.00    | .00          | .00          | \$418,440.00         |
| 11-120-100-101 Grades 1-5 - Salaries of Teachers   | \$8,222,117.00  | .00          | .00          | \$8,222,117.00       |
| 11-130-100-101 Grades 6-8 - Salaries of Teachers   | \$5,203,666.00  | .00          | .00          | \$5,203,666.00       |
| 11-140-100-101 Grades 9-12 - Salaries of Teachers  | \$7,891,281.00  | .00          | .00          | \$7,891,281.00       |
| --- Regular Programs - Home Instruction ---        |                 |              |              |                      |
| 11-150-100-101 Salaries of Teachers                | \$100,000.00    | \$7,363.08   | \$0.00       | \$92,636.92          |
| 11-150-100-320 Purchased Prof.-Ed. Services        | \$40,000.00     | .00          | .00          | \$40,000.00          |
| --- Regular Programs - Undistr. Instruction ---    |                 |              |              |                      |
| 11-190-100-340 Purchased Technical Services        | \$8,750.00      | .00          | .00          | \$8,750.00           |
| 11-190-100-500 Other Purch. Serv. (400-500 series) | \$189,363.00    | \$16,149.99  | \$140,038.48 | \$33,174.53          |
| 11-190-100-610 General Supplies                    | \$1,665,149.00  | \$695,231.88 | \$487,522.66 | \$482,394.46         |
| 11-190-100-640 Textbooks                           | \$184,023.00    | \$24,903.45  | \$104,609.78 | \$54,509.77          |
| 11-190-100-800 Other Objects                       | \$3,710.00      | \$1,691.00   | \$100.00     | \$1,919.00           |
| TOTAL  | \$23,926,499.00 | \$745,339.40 | \$732,270.92 | \$22,448,888.68      |
| --- SPECIAL EDUCATION - INSTRUCTION ---            |                 |              |              |                      |
| Cognitive - Moderate:                              |                 |              |              |                      |
| 11-202-100-101 Salaries of Teachers                | \$73,964.00     | \$11,923.20  | \$0.00       | \$62,040.80          |
| 11-202-100-106 Other Salaries for Instruction      | \$28,543.00     | \$3,444.00   | .00          | \$25,099.00          |
| 11-202-100-610 General Supplies                    | \$650.00        | \$90.26      | \$58.90      | \$500.84             |
| TOTAL  | \$103,157.00    | \$15,457.46  | \$58.90      | \$87,640.64          |
| Learning and/or Language Disabilities:             |                 |              |              |                      |
| 11-204-100-101 Salaries of Teachers                | \$767,198.00    | \$61,360.76  | \$0.00       | \$705,837.24         |
| 11-204-100-106 Other Salaries for Instruction      | \$354,623.00    | \$9,960.00   | .00          | \$344,663.00         |
| 11-204-100-610 General Supplies                    | \$8,270.00      | \$2,298.78   | \$2,314.28   | \$3,656.94           |
| TOTAL  | \$1,130,091.00  | \$73,619.54  | \$2,314.28   | \$1,054,157.18       |
| Resource Room/Resource Center:                     |                 |              |              |                      |
| 11-213-100-101 Salaries of Teachers                | \$4,147,428.00  | \$0.00       | \$0.00       | \$4,147,428.00       |
| 11-213-100-106 Other Salaries for Instruction      | \$21,609.00     | .00          | .00          | \$21,609.00          |
| 11-213-100-610 General supplies                    | \$24,648.00     | \$6,224.00   | \$8,449.75   | \$9,974.25           |
| 11-213-100-640 Textbooks                           | \$2,500.00      | .00          | .00          | \$2,500.00           |
| TOTAL  | \$4,196,185.00  | \$6,224.00   | \$8,449.75   | \$4,181,511.25       |
| Autisim:   |                 |              |              |                      |
| 11-214-100-101 Salaries of Teachers                | \$272,661.00    | \$21,588.38  | \$0.00       | \$251,072.62         |
| 11-214-100-106 Other Salaries for Instruction      | \$66,496.00     | \$7,932.00   | .00          | \$58,564.00          |
| 11-214-100-610 General Supplies                    | \$12,750.00     | \$213.15     | \$4,502.76   | \$8,034.09           |
| TOTAL  | \$351,907.00    | \$29,733.53  | \$4,502.76   | \$317,670.71         |
| Preschool Disabilities - Part-Time:                |                 |              |              |                      |
| 11-215-100-101 Salaries of Teachers                | \$205,284.00    | \$6,631.80   | \$0.00       | \$198,652.20         |
| 11-215-100-106 Other Salaries for Instruction      | \$199,044.00    | \$3,492.00   | .00          | \$195,552.00         |
| 11-215-100-600 General Supplies                    | \$2,784.00      | \$411.15     | \$261.74     | \$2,111.11           |



Montgomery School District  
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/31/2014

|   | Appropriations | Expenditures | Encumbrances   | Available<br>Balance |
|---|----------------|--------------|----------------|----------------------|
| TOTAL   | \$407,112.00   | \$10,534.95  | \$261.74       | \$396,315.31         |
| TOTAL SPECIAL ED - INSTRUCTION                            | \$6,188,452.00 | \$135,569.48 | \$15,587.43    | \$6,037,295.09       |
| --- Basic Skills/Remedial-Instruction ---                 |                |              |                |                      |
| 11-230-100-101 Salaries of Teachers                       | \$1,167,018.00 | \$4,901.43   | \$0.00         | \$1,162,116.57       |
| 11-230-100-610 General Supplies                           | \$24,242.00    | \$6,473.67   | \$6,091.77     | \$11,676.56          |
| TOTAL   | \$1,191,260.00 | \$11,375.10  | \$6,091.77     | \$1,173,793.13       |
| --- Bilingual Education-Instruction ---                   |                |              |                |                      |
| 11-240-100-101 Salaries of Teachers                       | \$207,010.00   | \$0.00       | \$0.00         | \$207,010.00         |
| TOTAL   | \$207,010.00   | \$0.00       | \$0.00         | \$207,010.00         |
| --- School spons.cocurricular activities-Instruction ---  |                |              |                |                      |
| 11-401-100-100 Salaries                                   | \$312,190.00   | \$4,927.00   | .00            | \$307,263.00         |
| 11-401-100-500 Purchased Services (300-500 series)        | \$4,100.00     | .00          | .00            | \$4,100.00           |
| 11-401-100-600 Supplies and Materials                     | \$36,095.00    | \$1,004.95   | \$1,721.58     | \$33,368.47          |
| 11-401-100-800 Other Objects                              | \$27,334.00    | \$315.00     | .00            | \$27,019.00          |
| TOTAL   | \$379,719.00   | \$6,246.95   | \$1,721.58     | \$371,750.47         |
| --- School sponsored athletics-Instruct. ---              |                |              |                |                      |
| 11-402-100-100 Salaries                                   | \$710,961.00   | \$2,600.00   | .00            | \$708,361.00         |
| 11-402-100-500 Purchased Services (300-500 series)        | \$81,475.00    | \$10,000.00  | .00            | \$71,475.00          |
| 11-402-100-600 Supplies and Materials                     | \$112,150.00   | \$17,614.93  | \$35,309.13    | \$59,225.94          |
| 11-402-100-800 Other Objects                              | \$37,211.00    | \$8,775.00   | .00            | \$28,436.00          |
| 11-402-100-930 Transfers to Cover Deficit (Agency Funds)  | \$77,958.00    | \$26,000.00  | \$51,958.00    | .00                  |
| TOTAL   | \$1,019,755.00 | \$64,989.93  | \$87,267.13    | \$867,497.94         |
| --- Other Instructional programs-Instruction ---          |                |              |                |                      |
| 11-403-100-100 Salaries                                   | \$11,063.00    | \$9,341.21   | .00            | \$1,721.79           |
| TOTAL   | \$11,063.00    | \$9,341.21   | \$0.00         | \$1,721.79           |
| --- UNDISTRIBUTED EXPENDITURES ---                        |                |              |                |                      |
| --- Instruction ---                                       |                |              |                |                      |
| 11-000-100-562 Tuition to Other LEAs within State Special | \$900,210.00   | \$62,012.00  | \$507,663.00   | \$330,535.00         |
| 11-000-100-563 Tuition to Co.Voc.School Dist.-reg.        | \$16,000.00    | .00          | .00            | \$16,000.00          |
| 11-000-100-564 Tuition to Co.Voc. School Dist.-spec.      | \$45,600.00    | .00          | .00            | \$45,600.00          |
| 11-000-100-566 Tuition to Priv Sch for Disbl w/i State    | \$1,202,463.00 | \$211,488.79 | \$988,286.38   | \$2,687.83           |
| 11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State | \$155,210.00   | .00          | \$38,640.00    | \$116,570.00         |
| 11-000-100-568 Tuition - State Facilities                 | \$20,000.00    | .00          | .00            | \$20,000.00          |
| 11-000-100-569 Tuition - Other                            | \$131,704.00   | .00          | .00            | \$131,704.00         |
| TOTAL   | \$2,471,187.00 | \$273,500.79 | \$1,534,589.38 | \$663,096.83         |
| --- Attendance and social work services ---               |                |              |                |                      |
| 11-000-211-100 Salaries                                   | \$4,132.00     | .00          | .00            | \$4,132.00           |
| TOTAL   | \$4,132.00     | \$0.00       | \$0.00         | \$4,132.00           |
| --- Health services ---                                   |                |              |                |                      |
| 11-000-213-100 Salaries                                   | \$688,966.00   | \$14,878.00  | .00            | \$674,088.00         |

Montgomery School District  
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/31/2014

|   | Appropriations | Expenditures | Encumbrances | Available<br>Balance |
|---|----------------|--------------|--------------|----------------------|
| 11-000-213-300 Purchased Prof. & Tech. Svc.               | \$23,000.00    | .00          | \$17,500.00  | \$5,500.00           |
| 11-000-213-500 Other Purchd. Serv.(400-500 series)        | \$1,125.00     | .00          | \$750.00     | \$375.00             |
| 11-000-213-600 Supplies and Materials                     | \$31,523.00    | \$15,249.26  | \$13,160.32  | \$3,113.42           |
| TOTAL   | \$744,614.00   | \$30,127.26  | \$31,410.32  | \$683,076.42         |
| --- Speech, OT,PT & Related Svcs ---                      |                |              |              |                      |
| 11-000-216-100 Salaries                                   | \$824,287.00   | \$27,531.05  | .00          | \$796,755.95         |
| 11-000-216-320 Purchased Prof. Ed. Services               | \$177,500.00   | \$10,843.80  | \$61,884.50  | \$104,771.70         |
| 11-000-216-600 Supplies and Materials                     | \$14,859.00    | \$1,393.73   | \$8,426.18   | \$5,039.09           |
| TOTAL   | \$1,016,646.00 | \$39,768.58  | \$70,310.68  | \$906,566.74         |
| --- Other support services - Students - Extra Srvc        |                |              |              |                      |
| 11-000-217-100 Salaries                                   | \$855,142.00   | .00          | .00          | \$855,142.00         |
| 11-000-217-320 Purchased Prof. Ed. Services               | \$69,778.00    | \$15,517.08  | \$46,976.60  | \$7,284.32           |
| TOTAL   | \$924,920.00   | \$15,517.08  | \$46,976.60  | \$862,426.32         |
| --- Guidance ---  |                |              |              |                      |
| 11-000-218-104 Salaries Other Prof. Staff                 | \$1,183,965.00 | \$12,908.89  | .00          | \$1,171,056.11       |
| 11-000-218-105 Sal Sec. & Clerical Asst.                  | \$123,014.00   | \$15,293.00  | .00          | \$107,721.00         |
| 11-000-218-11X Other Salaries                             | \$86,375.00    | \$14,395.80  | .00          | \$71,979.20          |
| 11-000-218-390 Other Purch. Prof. & Tech Svc.             | \$31,815.00    | \$28,265.60  | \$3,500.00   | \$49.40              |
| 11-000-218-500 Other Purchased Services (400-500 series)  | \$11,737.00    | .00          | .00          | \$11,737.00          |
| 11-000-218-600 Supplies and Materials                     | \$16,360.00    | \$3,966.85   | \$571.86     | \$11,821.29          |
| 11-000-218-800 Other Objects                              | \$200.00       | \$80.00      | .00          | \$120.00             |
| TOTAL   | \$1,453,466.00 | \$74,910.14  | \$4,071.86   | \$1,374,484.00       |
| --- Child Study Teams ---                                 |                |              |              |                      |
| 11-000-219-104 Salaries Other Prof. Staff                 | \$1,279,738.00 | \$55,531.83  | .00          | \$1,224,206.17       |
| 11-000-219-105 Sal Sec. & Clerical Asst.                  | \$203,948.00   | \$14,691.64  | .00          | \$189,256.36         |
| 11-000-219-11X Other Salaries                             | \$4,200.00     | \$4,132.50   | .00          | \$67.50              |
| 11-000-219-320 Purchased Prof. - Ed. Services             | \$30,000.00    | \$5,461.00   | \$10,614.00  | \$13,925.00          |
| 11-000-219-390 Other Purch. Prof. & Tech Svc.             | \$13,783.00    | \$13,456.51  | .00          | \$326.49             |
| 11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs) | \$11,515.00    | \$784.15     | \$5,996.45   | \$4,734.40           |
| 11-000-219-600 Supplies and Materials                     | \$64,455.00    | \$10,216.22  | \$22,887.04  | \$31,351.74          |
| TOTAL   | \$1,607,639.00 | \$104,273.85 | \$39,497.49  | \$1,463,867.66       |
| --- Improv. of instr. Serv. ---                           |                |              |              |                      |
| 11-000-221-102 Salaries Superv. of Instr.                 | \$279,741.00   | \$38,723.04  | .00          | \$241,017.96         |
| 11-000-221-104 Salaries Other Prof. Staff                 | \$129,989.00   | \$2,730.00   | .00          | \$127,259.00         |
| 11-000-221-105 Sal Sec. & Clerical Asst.                  | \$36,820.00    | \$6,136.64   | .00          | \$30,683.36          |
| 11-000-221-176 Sal. Facilitators,Math, Literacy Coaches   | \$8,340.00     | \$160.00     | .00          | \$8,180.00           |
| 11-000-221-320 Purchased Prof. - Ed. Services             | \$1,900.00     | .00          | .00          | \$1,900.00           |
| 11-000-221-500 Other Purchased Services (400-500 series)  | \$1,000.00     | .00          | .00          | \$1,000.00           |
| 11-000-221-600 Supplies and Materials                     | \$11,988.00    | \$2,176.48   | \$503.10     | \$9,308.42           |
| 11-000-221-800 Other Objects                              | \$18,000.00    | \$2,764.00   | \$209.00     | \$15,027.00          |
| TOTAL   | \$487,778.00   | \$52,690.16  | \$712.10     | \$434,375.74         |
| --- Educational media serv./sch.library ---               |                |              |              |                      |
| 11-000-222-100 Salaries                                   | \$838,420.00   | \$37,949.12  | .00          | \$800,470.88         |

Montgomery School District  
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|  | Appropriations | Expenditures | Encumbrances | Available<br>Balance |
|--|----------------|--------------|--------------|----------------------|
| 11-000-222-300 Purchased Prof. & Tech Svc.               | \$8,075.00     | \$8,068.07   | .00          | \$6.93               |
| 11-000-222-500 Other Purchased Services (400-500 series) | \$28,730.00    | \$4,400.00   | \$22,000.00  | \$2,330.00           |
| 11-000-222-600 Supplies and Materials                    | \$140,718.00   | \$10,227.81  | \$89,025.25  | \$41,464.94          |
| TOTAL  | \$1,015,943.00 | \$60,645.00  | \$111,025.25 | \$844,272.75         |
| --- Instructional Staff Training Services ---            |                |              |              |                      |
| 11-000-223-102 Salaries Superv. of Instruction           | \$547,764.00   | \$23,316.53  | .00          | \$524,447.47         |
| 11-000-223-104 Salaries Other Prof. Staff                | \$137,767.00   | \$60,485.00  | .00          | \$77,282.00          |
| 11-000-223-105 Sal Sec. & Clerical Asst.                 | \$15,780.00    | \$2,630.00   | .00          | \$13,150.00          |
| 11-000-223-320 Purchased Prof. - Ed. Services            | \$87,275.00    | .00          | \$41,375.00  | \$45,900.00          |
| 11-000-223-500 Other Purchased Services (400-500 series) | \$82,050.00    | \$11,111.44  | \$5,496.50   | \$65,442.06          |
| 11-000-223-600 Supplies and Materials                    | \$26,799.00    | \$2,539.10   | \$213.30     | \$24,046.60          |
| TOTAL  | \$897,435.00   | \$100,082.07 | \$47,084.80  | \$750,268.13         |
| --- Support services-general administration ---          |                |              |              |                      |
| 11-000-230-100 Salaries                                  | \$514,908.00   | \$75,330.28  | \$0.00       | \$439,577.72         |
| 11-000-230-331 Legal Services                            | \$225,000.00   | \$12,550.52  | .00          | \$212,449.48         |
| 11-000-230-332 Audit Fees                                | \$26,000.00    | .00          | .00          | \$26,000.00          |
| 11-000-230-334 Architectural/Engineering Services        | \$6,300.00     | \$5,954.04   | \$345.96     | .00                  |
| 11-000-230-339 Other Purchased Prof. Svc.                | \$14,500.00    | \$4,130.00   | \$2,410.00   | \$7,960.00           |
| 11-000-230-530 Communications/Telephone                  | \$75,411.00    | \$8,225.83   | \$39,039.44  | \$28,145.73          |
| 11-000-230-585 BOE Other Purchased Prof. Svc.            | \$3,000.00     | \$1,976.00   | \$149.00     | \$875.00             |
| 11-000-230-590 Other Purchased Services                  | \$302,889.00   | \$227,213.86 | \$45,584.50  | \$30,090.64          |
| 11-000-230-610 General Supplies                          | \$14,463.00    | \$515.49     | \$6,070.86   | \$7,876.65           |
| 11-000-230-630 BOE In-House Training/Meeting Supplies    | \$500.00       | .00          | .00          | \$500.00             |
| 11-000-230-890 Misc. Expenditures                        | \$10,500.00    | \$4,543.00   | \$375.00     | \$5,582.00           |
| 11-000-230-895 BOE Membership Dues and Fees              | \$23,700.00    | \$23,178.10  | .00          | \$521.90             |
| TOTAL  | \$1,217,171.00 | \$363,617.12 | \$93,974.76  | \$759,579.12         |
| --- Support services-school administration ---           |                |              |              |                      |
| 11-000-240-103 Salaries Princ./Asst. Princ.              | \$1,654,033.00 | \$275,672.16 | .00          | \$1,378,360.84       |
| 11-000-240-104 Salaries Other Prof. Staff                | \$733,271.00   | \$33,679.70  | .00          | \$699,591.30         |
| 11-000-240-105 Sal Sec. & Clerical Asst.                 | \$710,455.00   | \$115,653.16 | .00          | \$594,801.84         |
| 11-000-240-500 Other Purchased Services                  | \$31,320.00    | \$3,155.45   | \$1,394.10   | \$26,770.45          |
| 11-000-240-600 Supplies and Materials                    | \$69,352.00    | \$18,782.26  | \$13,445.50  | \$37,124.24          |
| 11-000-240-800 Other Objects                             | \$15,000.00    | \$11,908.00  | \$482.97     | \$2,609.03           |
| TOTAL  | \$3,213,431.00 | \$458,850.73 | \$15,322.57  | \$2,739,257.70       |
| --- Central Services ---                                 |                |              |              |                      |
| 11-000-251-100 Salaries                                  | \$992,989.00   | \$164,414.72 | .00          | \$828,574.28         |
| 11-000-251-330 Purchased Prof. Services                  | \$17,700.00    | \$7,498.58   | \$1,701.42   | \$8,500.00           |
| 11-000-251-340 Purchased Technical Services              | \$59,847.00    | \$30,391.40  | \$28,903.00  | \$552.60             |
| 11-000-251-592 Misc Pur Serv (400-500 series )           | \$27,650.00    | \$3,601.41   | \$225.00     | \$23,823.59          |
| 11-000-251-600 Supplies and Materials                    | \$26,520.00    | \$6,414.77   | \$316.21     | \$19,789.02          |
| 11-000-251-890 Other Objects                             | \$6,975.00     | \$4,187.50   | \$325.00     | \$2,462.50           |
| TOTAL  | \$1,131,681.00 | \$216,508.38 | \$31,470.63  | \$883,701.99         |
| --- Admin. Info. Technology ---                          |                |              |              |                      |
| 11-000-252-100 Salaries                                  | \$51,953.00    | \$8,658.76   | .00          | \$43,294.24          |

Montgomery School District  
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|  | Appropriations | Expenditures   | Encumbrances   | Available<br>Balance |
|--|----------------|----------------|----------------|----------------------|
| 11-000-252-500 Other Pur Serv. (400-500 series )         | \$87,949.00    | .00            | \$87,498.36    | \$450.64             |
| 11-000-252-600 Supplies and Materials                    | \$42,615.00    | \$34,487.60    | \$167.94       | \$7,959.46           |
| TOTAL  | \$182,517.00   | \$43,146.36    | \$87,666.30    | \$51,704.34          |
| TOTAL Cent. Svcs. & Admin IT                             | \$1,314,198.00 | \$259,654.74   | \$119,136.93   | \$935,406.33         |
| --- Required Maint.for School Facilities ---             |                |                |                |                      |
| 11-000-261-100 Salaries                                  | \$515,051.00   | \$81,768.25    | .00            | \$433,282.75         |
| 11-000-261-420 Cleaning, Repair & Maint. Svc.            | \$683,987.00   | \$88,442.96    | \$260,156.70   | \$335,387.34         |
| 11-000-261-610 General Supplies                          | \$160,285.00   | \$10,245.35    | \$22,616.43    | \$127,423.22         |
| TOTAL  | \$1,359,323.00 | \$180,456.56   | \$282,773.13   | \$896,093.31         |
| --- Custodial Services ---                               |                |                |                |                      |
| 11-000-262-1XX Salaries                                  | \$1,880,094.00 | \$298,966.62   | \$0.00         | \$1,581,127.38       |
| 11-000-262-107 Salaries of Non-Instructional Aids        | \$256,030.00   | .00            | .00            | \$256,030.00         |
| 11-000-262-300 Purchased Prof. & Tech. Svc.              | \$22,365.00    | \$4,853.00     | \$6,540.00     | \$10,972.00          |
| 11-000-262-420 Cleaning, Repair & Maint. Svc.            | \$424,522.00   | \$55,534.95    | \$231,203.12   | \$137,783.93         |
| 11-000-262-490 Other Purchased Property Svc.             | \$220,088.00   | \$80,844.08    | \$61,294.71    | \$77,949.21          |
| 11-000-262-520 Insurance                                 | \$386,384.00   | \$187,749.50   | \$178,749.50   | \$19,885.00          |
| 11-000-262-580 Travel                                    | \$3,000.00     | .00            | .00            | \$3,000.00           |
| 11-000-262-590 Misc. Purchased Services                  | \$15,125.00    | \$675.00       | .00            | \$14,450.00          |
| 11-000-262-610 General Supplies                          | \$213,222.00   | \$49,724.59    | \$77,852.28    | \$85,645.13          |
| 11-000-262-621 Energy (Natural Gas)                      | \$525,000.00   | \$39,529.14    | \$485,470.86   | .00                  |
| 11-000-262-622 Energy (Electricity)                      | \$1,398,926.00 | \$285,750.53   | \$1,112,249.47 | \$926.00             |
| 11-000-262-8XX Other Objects                             | \$11,000.00    | \$1,344.00     | \$0.00         | \$9,656.00           |
| TOTAL  | \$5,355,756.00 | \$1,004,971.41 | \$2,153,359.94 | \$2,197,424.65       |
| --- Care and Upkeep of Grounds ---                       |                |                |                |                      |
| 11-000-263-100 Salaries                                  | \$204,715.00   | \$32,452.48    | .00            | \$172,262.52         |
| 11-000-263-420 Cleaning, Repair, & Maintenance Serv.     | \$45,300.00    | \$4,860.00     | \$2,500.00     | \$37,940.00          |
| 11-000-263-610 General Supplies                          | \$78,500.00    | \$4,662.25     | \$11,495.60    | \$62,342.15          |
| TOTAL  | \$328,515.00   | \$41,974.73    | \$13,995.60    | \$272,544.67         |
| --- Security ---   |                |                |                |                      |
| 11-000-266-420 Cleaning, Repair, & Maintenance Serv.     | \$26,784.00    | .00            | \$26,784.00    | .00                  |
| TOTAL  | \$26,784.00    | \$0.00         | \$26,784.00    | \$0.00               |
| TOTAL Oper & Maint of Plant Services                     | \$7,070,378.00 | \$1,227,402.70 | \$2,476,912.67 | \$3,366,062.63       |
| --- Student transportation services ---                  |                |                |                |                      |
| 11-000-270-107 Salaries of Non-Instructional Aids        | \$173,896.00   | \$27,278.26    | .00            | \$146,617.74         |
| 11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg       | \$1,302,437.00 | \$48,439.45    | .00            | \$1,253,997.55       |
| 11-000-270-161 Sal Pupil Trans(Bet Home & Sch)-Sp Ed     | \$334,525.00   | \$46,374.27    | .00            | \$288,150.73         |
| 11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch | \$190,952.00   | \$216.80       | .00            | \$190,735.20         |
| 11-000-270-390 Other Purch. Prof. & Tech Svc.            | \$18,453.00    | \$7,328.44     | \$5,364.52     | \$5,760.04           |
| 11-000-270-420 Cleaning, Repair & Maint. Svc.            | \$36,000.00    | \$13,229.10    | \$7,559.35     | \$15,211.55          |
| 11-000-270-443 Lease Purch Payments - School Buses       | \$250,095.00   | \$169,093.73   | .00            | \$81,001.27          |

Montgomery School District  
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|   | Appropriations  | Expenditures   | Encumbrances    | Available<br>Balance |
|---|-----------------|----------------|-----------------|----------------------|
| 11-000-270-511 Contract Svc (btw Home & Sch.)-vendors     | \$575,680.00    | .00            | \$498,771.54    | \$76,908.46          |
| 11-000-270-512 Contract Svc (other btw home & sch)-vndrs  | \$25,000.00     | .00            | .00             | \$25,000.00          |
| 11-000-270-513 Contract Svc (btw home & sch.)-joint agree | \$2,652.00      | .00            | .00             | \$2,652.00           |
| 11-000-270-518 Contract Svc (Sp Ed) - ESCs                | \$575,543.00    | \$991.05       | .00             | \$574,551.95         |
| 11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch  | \$324,266.00    | .00            | .00             | \$324,266.00         |
| 11-000-270-580 Travel                                     | \$3,100.00      | .00            | .00             | \$3,100.00           |
| 11-000-270-593 Misc. Purchased Svc.- Transp.              | \$28,500.00     | \$14,250.00    | \$14,250.00     | .00                  |
| 11-000-270-610 General Supplies                           | \$5,500.00      | \$3,729.52     | \$976.57        | \$793.91             |
| 11-000-270-615 Transportation Supplies                    | \$479,380.00    | \$56,895.31    | \$333,936.45    | \$88,548.24          |
| 11-000-270-800 Misc. Expenditures                         | \$4,000.00      | \$600.00       | .00             | \$3,400.00           |
| TOTAL   | \$4,329,979.00  | \$388,425.93   | \$860,858.43    | \$3,080,694.64       |
| --- Personal Services-Employee Benefits---                |                 |                |                 |                      |
| 11-XXX-XXX-210 Group Insurance                            | \$47,000.00     | \$10,602.80    | \$21,147.20     | \$15,250.00          |
| 11-XXX-XXX-220 Social Security Contributions              | \$1,033,656.00  | \$96,312.42    | \$892,257.58    | \$45,086.00          |
| 11-XXX-XXX-241 Other Retirement Contrb. - PERS            | \$1,028,000.00  | .00            | \$25,000.00     | \$1,003,000.00       |
| 11-XXX-XXX-250 Unemployment Compensation                  | \$76,727.00     | .00            | .00             | \$76,727.00          |
| 11-XXX-XXX-260 Workman's Compensation                     | \$335,086.00    | \$55,847.50    | \$279,237.55    | \$0.95               |
| 11-XXX-XXX-270 Health Benefits                            | \$12,368,087.00 | \$3,355,470.63 | \$8,933,123.87  | \$79,492.50          |
| 11-XXX-XXX-280 Tuition Reimbursement                      | \$145,000.00    | \$12,490.68    | \$18,612.36     | \$113,896.96         |
| 11-XXX-XXX-290 Other Employee Benefits                    | \$458,703.00    | \$75,431.72    | .00             | \$383,271.28         |
| TOTAL   | \$15,492,259.00 | \$3,606,155.75 | \$10,169,378.56 | \$1,716,724.69       |
| Total Undistributed Expenditures                          | \$43,261,176.00 | \$7,055,621.90 | \$15,621,262.40 | \$20,584,291.70      |
| *** TOTAL CURRENT EXPENSE EXPENDITURES ***                | \$76,184,934.00 | \$8,028,483.97 | \$16,464,201.23 | \$51,692,248.80      |
| *** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***    | \$76,184,934.00 | \$8,028,483.97 | \$16,464,201.23 | \$51,692,248.80      |

Montgomery School District  
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|   | Appropriations                        | Expenditures | Encumbrances | Available<br>Balance |              |
|---|---------------------------------------|--------------|--------------|----------------------|--------------|
| <b>*** CAPITAL OUTLAY ***</b>                                   |                                       |              |              |                      |              |
| <b>--- EQUIPMENT ---</b>  |                                       |              |              |                      |              |
| Regular programs-instruction                                    |                                       |              |              |                      |              |
| 12-130-100-730  | Grades 6-8                            | \$4,500.00   | .00          | .00                  | \$4,500.00   |
| Special education - instruction                                 |                                       |              |              |                      |              |
| 12-4XX-100-730  | School-spons. & oth instr prog        | \$11,778.00  | \$0.00       | \$4,775.00           | \$7,003.00   |
| Undistributed expenses  |                                       |              |              |                      |              |
| 12-000-100-730  | Instruction                           | \$259,799.00 | \$184,513.76 | \$54,642.54          | \$20,642.70  |
| 12-000-210-730  | Support services-students-reg.        | \$2,130.00   | \$0.00       | \$2,129.40           | \$0.60       |
| 12-000-240-730  | School administration                 | \$5,600.00   | .00          | .00                  | \$5,600.00   |
| 12-000-251-730  | Central Services                      | \$3,304.00   | \$3,304.00   | .00                  | .00          |
| 12-000-252-730  | Admin. Info. Tech.                    | \$37,492.00  | \$13,598.49  | .00                  | \$23,893.51  |
| Undist. Exp. - Non-instructional Services                       |                                       |              |              |                      |              |
| 12-000-270-732  | Non-instructional equip.              | \$8,722.00   | \$8,722.00   | .00                  | .00          |
| TOTAL   |                                       | \$333,325.00 | \$210,138.25 | \$61,546.94          | \$61,639.81  |
| <b>--- Facilities acquisition and construction services ---</b> |                                       |              |              |                      |              |
| 12-000-400-896  | Assmt for Debt Service on SDA Funding | \$158,855.00 | .00          | .00                  | \$158,855.00 |
| 12-000-400-932  | Capital Outlay tfr to Captl. Projects | \$370,054.00 | \$370,054.00 | .00                  | .00          |
| Sub Total   |                                       | \$528,909.00 | \$370,054.00 | \$0.00               | \$158,855.00 |
| TOTAL   |                                       | \$528,909.00 | \$370,054.00 | \$0.00               | \$158,855.00 |
| TOTAL CAPITAL OUTLAY EXPENDITURES                               |                                       | \$862,234.00 | \$580,192.25 | \$61,546.94          | \$220,494.81 |

Montgomery School District  
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COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/31/2014

|  | Appropriations  | Expenditures   | Encumbrances    | Available<br>Balance |
|--|-----------------|----------------|-----------------|----------------------|
| *** EDUCATION JOBS FUND **                     |                 |                |                 |                      |
| *** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT *** |                 |                |                 |                      |
| TOTAL GENERAL FUND EXPENDITURES                | \$77,047,168.00 | \$8,608,676.22 | \$16,525,748.17 | \$51,912,743.61      |

9/4 4:34pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/14

=====  
 ASSETS AND RESOURCES  
 =====

--- A S S E T S ---

|     |                             |              |                |
|-----|-----------------------------|--------------|----------------|
| 101 | Cash in bank                |              | (\$178,370.34) |
|     | Accounts receivable:        |              |                |
| 142 | Intergovernmental - Federal | \$221,634.41 |                |
|     |                             |              | \$221,634.41   |

--- R E S O U R C E S ---

|     |                            |                |                |
|-----|----------------------------|----------------|----------------|
| 301 | Estimated Revenues         | \$1,023,094.23 |                |
| 302 | Less Revenues              | (\$52,056.23)  |                |
|     |                            |                | \$971,038.00   |
|     | Total assets and resources |                | \$1,014,302.07 |



REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Montgomery School District  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 2 Month Period Ending 08/31/14

=====

LIABILITIES AND FUND EQUITY

=====

--- LIABILITIES ---

|     |  |             |
|-----|--|-------------|
| 411 | Intergovernmental accounts payable - State | \$36,402.57 |
| 421 | Accounts Payable                           | \$1,879.19  |
|     | TOTAL LIABILITIES                          | \$38,281.76 |
|     |  | \$38,281.76 |

FUND BALANCE

-----

--- Appropriated ---

|     |   |                                |
|-----|---|--------------------------------|
| 753 | Reserve for encumbrances - Current Year | \$123,343.29                   |
| 601 | Appropriations                          | \$1,023,094.23                 |
| 602 | Less: Expenditures                      | \$47,073.92                    |
| 603 | Encumbrances                            | \$123,343.29    (\$170,417.21) |
|     |   | \$852,677.02                   |
|     | TOTAL FUND BALANCE                      | \$976,020.31                   |
|     | TOTAL LIABILITIES AND FUND EQUITY       | \$1,014,302.07                 |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Montgomery School District  
Special Revenue Fund - Fund 20  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 2 Month Period Ending 08/31/14

|                                   |   | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|-----------------------------------|---|-----------------------|-------------------|--------------------------|-----------------------|
| *** REVENUES/SOURCES OF FUNDS *** |   |                       |                   |                          |                       |
| 1XXX                              | From Local Sources                            | \$49,125.23           | \$32,091.23       |                          | \$17,034.00           |
| 3XXX                              | From State Sources                            | \$75,143.00           | \$19,965.00       |                          | \$55,178.00           |
| 4XXX                              | From Federal Sources                          | \$898,826.00          | .00               |                          | \$898,826.00          |
| TOTAL REVENUE/SOURCES OF FUNDS    |   | \$1,023,094.23        | \$52,056.23       |                          | \$971,038.00          |
| *** EXPENDITURES ***              |   |                       |                   |                          |                       |
|                                   |   | APPROPRIATIONS        | EXPENDITURES      | ENCUMBRANCES             | AVAILABLE<br>BALANCE  |
| LOCAL PROJECTS:                   |   | \$49,125.23           | \$26,091.66       | \$1,966.38               | \$21,067.19           |
| STATE PROJECTS:                   |   |                       |                   |                          |                       |
|                                   | Nonpublic textbooks                           | \$13,440.00           | .00               | .00                      | \$13,440.00           |
|                                   | Nonpublic auxiliary services                  | \$12,616.00           | .00               | .00                      | \$12,616.00           |
|                                   | Nonpublic handicapped services                | \$25,273.00           | .00               | .00                      | \$25,273.00           |
|                                   | Nonpublic nursing services                    | \$18,914.00           | .00               | .00                      | \$18,914.00           |
|                                   | Nonpublic Technology Aid                      | \$4,900.00            | .00               | .00                      | \$4,900.00            |
| TOTAL STATE PROJECTS              |   | \$75,143.00           | \$0.00            | \$0.00                   | \$75,143.00           |
| FEDERAL PROJECTS:                 |   |                       |                   |                          |                       |
|                                   | NCLB Title I - Part A/D                       | \$122,582.00          | .00               | .00                      | \$122,582.00          |
|                                   | I.D.E.A. Part B (Handicapped)                 | \$714,371.00          | \$3,758.89        | \$117,087.16             | \$593,524.95          |
|                                   | NCLB Title II - Part A/D                      | \$49,595.00           | \$12,857.79       | \$4,000.00               | \$32,737.21           |
|                                   | NCLB Title III - English Language Enhancement | \$12,278.00           | \$4,365.58        | \$289.75                 | \$7,622.67            |
| TOTAL FEDERAL PROJECTS            |   | \$898,826.00          | \$20,982.26       | \$121,376.91             | \$756,466.83          |
| *** TOTAL EXPENDITURES ***        |   | \$1,023,094.23        | \$47,073.92       | \$123,343.29             | \$852,677.02          |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District  
 SPECIAL REVENUE - FUND 20  
 SCHEDULE OF REVENUES  
 ACTUAL COMPARED WITH ESTIMATED  
 For 2 Month Period Ending 08/31/14

|                                       | <u>ESTIMATED</u> | <u>ACTUAL</u> | <u>UNREALIZED</u> |
|---------------------------------------|------------------|---------------|-------------------|
| --- LOCAL SOURCES ---                 |                  |               |                   |
| 1XXX Other Revenue from Local Sources | \$49,125.23      | \$32,091.23   | \$17,034.00       |
| Total Revenues from Local Sources     | \$49,125.23      | \$32,091.23   | \$17,034.00       |
|                                       | \$49,125.23      | \$32,091.23   | \$17,034.00       |
| --- STATE SOURCES ---                 |                  |               |                   |
| 32XX Other Restricted Entitlements    | \$75,143.00      | \$19,965.00   | \$55,178.00       |
| Total Revenue from State Sources      | \$75,143.00      | \$19,965.00   | \$55,178.00       |
|                                       | \$75,143.00      | \$19,965.00   | \$55,178.00       |
| --- FEDERAL SOURCES ---               |                  |               |                   |
| 4411-16 Title I                       | \$122,582.00     | .00           | \$122,582.00      |
| 4451-55 Title II                      | \$49,595.00      | .00           | \$49,595.00       |
| 4491-94 Title III                     | \$12,278.00      | .00           | \$12,278.00       |
| 4420-29 I.D.E.A. Part B (Handicapped) | \$714,371.00     | .00           | \$714,371.00      |
| Total Revenues from Federal Sources   | \$898,826.00     | \$0.00        | \$898,826.00      |
|                                       | \$898,826.00     | \$0.00        | \$898,826.00      |
| TOTAL REVENUES/SOURCES OF FUNDS       | \$1,023,094.23   | \$52,056.23   | \$971,038.00      |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District  
 Special Revenue Fund - Fund 20  
 STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/31/14

|   | Appropriations | Expenditures | Encumbrances | Available<br>Balance |
|---|----------------|--------------|--------------|----------------------|
|   | _____          | _____        | _____        | _____                |
| PRESCHOOL EDUCATION AID                         |                |              |              |                      |
| 20-XXX-XXX-XXX All Other State/Fed/Loc Projects | \$1,023,094.23 | \$47,073.92  | \$123,343.29 | \$852,677.02         |
| T O T A L    E X P E N D I T U R E              | \$1,023,094.23 | \$47,073.92  | \$123,343.29 | \$852,677.02         |

9/4 4:34pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District  
 Capital Projects Fund - Fund 30  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/14

=====

ASSETS AND RESOURCES

=====

--- A S S E T S ---

|     |                           |              |                |
|-----|---------------------------|--------------|----------------|
| 101 | Cash in bank              |              | \$2,357,588.25 |
|     | Accounts receivable:      |              |                |
| 141 | Intergovernmental - State | \$593,703.03 |                |
|     |                           | <hr/>        | \$593,703.03   |

--- R E S O U R C E S ---

|     |                            |                |                |
|-----|----------------------------|----------------|----------------|
| 302 | Less Revenues              | (\$618,032.83) |                |
|     |                            | <hr/>          | (\$618,032.83) |
|     | Total assets and resources |                | <hr/>          |
|     |                            |                | \$2,333,258.45 |
|     |                            |                | =====          |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Montgomery School District

Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 2 Month Period Ending 08/31/14

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

|     |   |                |                       |
|-----|---|----------------|-----------------------|
| 753 | Reserve for encumbrances - Current Year |                | \$83,980.90           |
| 754 | Reserve for encumbrances - Prior Year   |                | \$351,856.66          |
| 601 | Appropriations                          | \$3,587,389.86 |                       |
| 602 | Less : Expenditures                     | \$984,376.44   |                       |
| 603 | Encumbrances                            | \$435,837.56   | (\$1,420,214.00)      |
|     |   |                | <u>\$2,167,175.86</u> |
|     | Total Appropriated                      |                | <u>\$2,603,013.42</u> |

--- Unappropriated ---

|     |                       |                         |
|-----|-----------------------|-------------------------|
| 770 | Fund balance          | \$2,429,263.89          |
| 303 | Budgeted Fund Balance | <u>(\$2,699,018.86)</u> |

TOTAL FUND BALANCE \$2,333,258.45

TOTAL LIABILITIES AND FUND EQUITY \$2,333,258.45

=====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Montgomery School District

Capital Projects Fund - Fund 30  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 2 Month Period Ending 08/31/14

|  | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE   | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|--|-----------------------|---------------------|--------------------------|-----------------------|
| <b>*** REVENUES/SOURCES OF FUNDS ***</b>             |                       |                     |                          |                       |
| 5200 Transfers from other funds                      |                       | \$370,054.00        |                          | (\$370,054.00)        |
| 3255 Addtl. State Schl Building Aid-EDA Grant        |                       | \$246,702.00        |                          | (\$246,702.00)        |
| Other  | \$0.00                | \$1,276.83          |                          | (\$1,276.83)          |
|  |                       |                     |                          |                       |
| TOTAL REVENUE/SOURCES OF FUNDS                       | \$0.00                | \$618,032.83        |                          | (\$618,032.83)        |
|  |                       |                     |                          |                       |
| <br><b>*** EXPENDITURES ***</b>                      |                       |                     |                          |                       |
|  | APPROPRIATIONS        | EXPENDITURES        | ENCUMBRANCES             | AVAILABLE<br>BALANCE  |
| 30-XXX-XXX-73X Equipment                             | \$153.71              | .00                 | .00                      | \$153.71              |
| <br>--- Facilities acquisition and constr. serv. --- |                       |                     |                          |                       |
| 30-000-4XX-331 Legal services                        | \$2.51                | .00                 | .00                      | \$2.51                |
| 30-000-4XX-334 Architectural/Engineering Services    | \$36,397.64           | \$11,672.55         | \$13,727.45              | \$10,997.64           |
| 30-000-4XX-390 Other purchased prof. & tech. serv.   | \$72,364.25           | \$42,417.25         | \$9,914.75               | \$20,032.25           |
| 30-000-4XX-450 Construction services                 | \$3,478,471.75        | \$930,286.64        | \$412,195.36             | \$2,135,989.75        |
|  |                       |                     |                          |                       |
| Total fac.acq.and constr. serv.                      | \$3,587,236.15        | \$984,376.44        | \$435,837.56             | \$2,167,022.15        |
|  |                       |                     |                          |                       |
| TOTAL EXPENDITURES                                   | \$3,587,389.86        | \$984,376.44        | \$435,837.56             | \$2,167,175.86        |
| <b>*** TOTAL EXPENDITURES AND TRANSFERS</b>          | <b>\$3,587,389.86</b> | <b>\$984,376.44</b> | <b>\$435,837.56</b>      | <b>\$2,167,175.86</b> |
|  |                       |                     |                          |                       |

9/4 4:34pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/14

=====

ASSETS AND RESOURCES

=====

--- A S S E T S ---

|     |                     |  |                |
|-----|---------------------|--|----------------|
| 101 | Cash in bank        |  | \$319,809.84   |
| 121 | Tax levy receivable |  | \$3,564,079.50 |

--- R E S O U R C E S ---

|     |                    |                  |              |
|-----|--------------------|------------------|--------------|
| 301 | Estimated Revenues | \$7,385,097.00   |              |
| 302 | Less Revenues      | (\$7,184,114.00) |              |
|     |                    |                  | \$200,983.00 |

|  |                            |  |                |
|--|----------------------------|--|----------------|
|  | Total assets and resources |  | \$4,084,872.34 |
|--|----------------------------|--|----------------|

=====



REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District

Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/14

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

|     |   |                |                  |                |
|-----|---|----------------|------------------|----------------|
| 753 | Reserve for encumbrances - Current Year |                |                  | \$4,084,868.89 |
|     | Reserved fund balance:                  |                |                  |                |
| 601 | Appropriations                          |                | \$7,385,098.00   |                |
| 602 | Less : Expenditures                     | \$3,300,227.63 |                  |                |
| 603 | Encumbrances                            | \$4,084,868.89 | (\$7,385,096.52) |                |
|     |   |                |                  | \$1.48         |
|     | Total Appropriated                      |                |                  | \$4,084,870.37 |

--- Unappropriated ---

|     |                       |  |  |          |
|-----|-----------------------|--|--|----------|
| 770 | Fund Balance          |  |  | \$2.97   |
| 303 | Budgeted Fund Balance |  |  | (\$1.00) |

|                                   |  |  |  |                |
|-----------------------------------|--|--|--|----------------|
| TOTAL FUND BALANCE                |  |  |  | \$4,084,872.34 |
| TOTAL LIABILITIES AND FUND EQUITY |  |  |  | \$4,084,872.34 |

RECAPITULATION OF FUND BALANCE:

|  | Budgeted         | Actual           | Variance       |
|--|------------------|------------------|----------------|
| Appropriations                                     | \$7,385,098.00   | \$7,385,096.52   | \$1.48         |
| Revenues   | (\$7,385,097.00) | (\$7,184,114.00) | (\$200,983.00) |
|  | \$1.00           | \$200,982.52     | (\$200,981.52) |
| --- Change in Maint. / Capital reserve account --- |                  |                  |                |
| Subtotal   | \$1.00           | \$200,982.52     | (\$200,981.52) |
| Less: Adjust for prior year encumb.                | \$0.00           | \$0.00           |                |
| Budgeted Fund Balance                              | \$1.00           | \$200,982.52     | (\$200,981.52) |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District

Debt Service Fund - Fund 40  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/31/14

|                                   |                                | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|-----------------------------------|--------------------------------|-----------------------|-------------------|--------------------------|-----------------------|
|                                   |                                | _____                 | _____             | _____                    | _____                 |
| *** REVENUES/SOURCES OF FUNDS *** |                                |                       |                   |                          |                       |
| --- Local Sources ---             |                                |                       |                   |                          |                       |
| 1210                              | Local tax levy                 | \$7,128,159.00        | \$7,128,159.00    |                          | .00                   |
|                                   | Total Local Sources            | \$7,128,159.00        | \$7,128,159.00    |                          | \$0.00                |
| --- State Sources ---             |                                |                       |                   |                          |                       |
| 3160                              | Debt service aid Type II       | \$256,938.00          | \$55,955.00       |                          | \$200,983.00          |
|                                   | Total State Sources            | \$256,938.00          | \$55,955.00       |                          | \$200,983.00          |
|                                   | TOTAL REVENUE/SOURCES OF FUNDS | \$7,385,097.00        | \$7,184,114.00    |                          | \$200,983.00          |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Montgomery School District

Debt Service Fund - Fund 40  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/31/14

| *** EXPENDITURES ***   | APPROPRIATIONS | EXPENDITURES/Enc. | AVAILABLE<br>BALANCE |
|--|----------------|-------------------|----------------------|
|  | -----          | -----             | -----                |
| --- Debt Service - Regular ---                               |                |                   |                      |
| 40-701-510-723 Princ. Payments-Comm. Appr. Lease Pur. Agr.   | \$607,800.00   | \$607,800.00      | .00                  |
| 40-701-510-833 Interest Payments-Comm. Appr. Lease Pur. Agr. | \$236,792.00   | \$236,791.50      | \$0.50               |
| 40-701-510-834 Interest on Bonds                             | \$2,725,506.00 | \$2,725,505.02    | \$0.98               |
| 40-701-510-910 Redemption of Principal                       | \$3,815,000.00 | \$3,815,000.00    | .00                  |
|  | -----          | -----             | -----                |
| TOTAL  | \$7,385,098.00 | \$7,385,096.52    | \$1.48               |
|  | =====          | =====             | =====                |
|  | -----          | -----             | -----                |
| TOTAL USES OF FUNDS BEFORE TRANSFERS                         | \$7,385,098.00 | \$7,385,096.52    | \$1.48               |
|  | =====          | =====             | =====                |
|  | -----          | -----             | -----                |
| *** TOTAL USES OF FUNDS ***                                  | \$7,385,098.00 | \$7,385,096.52    | \$1.48               |
|  | =====          | =====             | =====                |