

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

For 11 Month Period Ending 05/31/2014

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.

Thomas M. Venanzi
Board Secretary/Business Administrator

6/11/14
Date

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Montgomery School District
General Fund - Fund 10 (including subfunds 18 & 19)
Interim Balance Sheet
For 11 Month Period Ending 05/31/2014

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ASSETS AND RESOURCES

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

| | | | |
|---------|---|--------------|----------------|
| 101 | Cash in bank | | \$8,837,037.58 |
| 102-108 | Cash and cash equivalents | | \$1,075.00 |
| 116 | Capital reserve Account | | \$217,684.66 |
| 121 | Tax levy receivable | | \$5,431,052.00 |
| | Accounts receivable: | | |
| 132 | Interfund | \$267,890.31 | |
| 141 | Intergovernmental - State | \$490,129.28 | |
| 153,154 | Other (net of est uncollectible of \$_____) | \$155,355.20 | \$913,374.79 |
| | Other Current Assets | | \$0.00 |

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

| | | | |
|-----|----------------------------|-------------------|-----------------|
| 301 | Estimated Revenues | \$71,662,459.00 | |
| 302 | Less Revenues | (\$71,655,265.12) | |
| | | | \$7,193.88 |
| | | | ===== |
| | Total assets and resources | | \$15,407,417.91 |
| | | | ===== |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Montgomery School District
General Fund - Fund 10 (including subfunds 18 & 19)
Interim Balance Sheet
For 11 Month Period Ending 05/31/2014

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

| | | |
|-------------------|---------------------------|----------------|
| 421 | Accounts Payable | \$1,152,502.29 |
| | Other current liabilities | \$6,145.91 |
| TOTAL LIABILITIES | | \$1,158,648.20 |

FUND BALANCE

--- Appropriated ---

| | | |
|------------------------|---|----------------------------------|
| 753 | Reserve for Encumbrances - Current Year | \$5,360,317.55 |
| | Reserved fund balance: | |
| 760 | Reserved Fund Balance | \$217,684.66 |
| 601 | Appropriations | \$74,870,545.00 |
| 602 | Less : Expenditures | \$66,532,913.13 |
| 603 | Encumbrances | \$5,360,317.55 (\$71,893,230.68) |
| | | \$2,977,314.32 |
| | Total Appropriated | \$8,555,316.53 |
| --- Unappropriated --- | | |
| 770 | Unreserved Fund Balance - | \$8,901,539.18 |
| 303 | Budgeted Fund Balance | (\$3,208,086.00) |
| | | |
| | TOTAL FUND BALANCE | \$14,248,769.71 |
| | TOTAL LIABILITIES AND FUND EQUITY | \$15,407,417.91 |

Montgomery School District
General Fund - Fund 10 (including subfunds 18 & 19)
Interim Balance Sheet
For 11 Month Period Ending 05/31/2014

RECAPITULATION OF FUND BALANCE:

| | Budgeted | Actual | Variance |
|--|-----------------------|---------------------|-----------------------|
| Appropriations | \$74,870,545.00 | \$71,893,230.68 | \$2,977,314.32 |
| Revenues | (\$71,662,459.00) | (\$71,655,265.12) | (\$7,193.88) |
| | <u>\$3,208,086.00</u> | <u>\$237,965.56</u> | <u>\$2,970,120.44</u> |
| Less: Adjust for prior year encumb. | <u>\$0.00</u> | <u>\$0.00</u> | |
| Budgeted Fund Balance | <u>\$3,208,086.00</u> | <u>\$237,965.56</u> | <u>\$2,970,120.44</u> |
| | | | |
| Recapitulation of Budgeted Fund Balance by Subfund | | | |
| Fund 10 (includes 10, 11, 12, and 13) | \$3,208,086.00 | \$237,965.56 | \$2,970,120.44 |
| 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>\$3,208,086.00</u> | <u>\$237,965.56</u> | <u>\$2,970,120.44</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 11 Month Period Ending 05/31/2014

| | | BUDGETED ESTIMATED | ACTUAL TO DATE | NOTE: OVER OR (UNDER) | UNREALIZED BALANCE |
|------------------------------------|--|-----------------------|-------------------|--------------------------|-----------------------|
| *** REVENUES/SOURCES OF FUNDS *** | | | | | |
| 1XXX | From Local Sources | \$67,371,058.00 | \$67,724,809.12 | | (\$353,751.12) |
| 3XXX | From State Sources | \$4,291,401.00 | \$3,930,456.00 | | \$360,945.00 |
| TOTAL REVENUE/SOURCES OF FUNDS | | \$71,662,459.00 | \$71,655,265.12 | | \$7,193.88 |
| ===== | | | | | |
| | | | | | AVAILABLE |
| *** EXPENDITURES *** | | APPROPRIATIONS | EXPENDITURES | ENCUMBRANCES | BALANCE |
| --- | | | | | |
| --- CURRENT EXPENSE --- | | | | | |
| 11-1XX-100-XXX | Regular Programs - Instruction | \$23,795,511.00 | \$20,816,523.23 | \$2,177,572.69 | \$801,415.08 |
| 11-2XX-100-XXX | Special Education - Instruction | \$5,487,424.00 | \$4,901,672.91 | \$536,775.59 | \$48,975.50 |
| 11-230-100-XXX | Basic Skills - Remedial Instruction | \$1,294,513.00 | \$1,160,563.55 | \$118,140.72 | \$15,808.73 |
| 11-240-100-XXX | Bilingual Education - Instruction | \$200,035.00 | \$179,471.50 | \$19,903.50 | \$660.00 |
| 11-401-100-XXX | School-Spon. Cocurr. Acti-Instr | \$365,560.00 | \$201,007.06 | \$397.00 | \$164,155.94 |
| 11-402-100-XXX | School-Spons. Athletics - Instruction | \$976,081.00 | \$827,174.60 | \$27,879.32 | \$121,027.08 |
| 11-4XX-100-XXX | Other Instrc. Programs - Instruction | \$17,278.00 | \$12,855.39 | \$0.00 | \$4,422.61 |
| --- | | | | | |
| --- UNDISTRIBUTED EXPENDITURES --- | | | | | |
| 11-000-100-XXX | Instruction | \$2,177,683.00 | \$2,059,243.39 | \$84,756.94 | \$33,682.67 |
| 11-000-211-XXX | Attendance and Social Work Services | \$4,132.00 | \$2,066.00 | \$0.00 | \$2,066.00 |
| 11-000-213-XXX | Health Services | \$711,275.00 | \$634,490.32 | \$69,767.45 | \$7,017.23 |
| 11-000-216-XXX | Speech, OT,PT & Related Svcs | \$1,035,777.00 | \$897,317.97 | \$134,650.50 | \$3,808.53 |
| 11-000-217-XXX | Other Support Serv - Students Extra Srvc | \$869,402.00 | \$784,208.69 | \$81,672.14 | \$3,521.17 |
| 11-000-218-XXX | Guidance | \$1,437,422.00 | \$1,280,868.82 | \$136,831.42 | \$19,721.76 |
| 11-000-219-XXX | Child Study Teams | \$1,514,611.00 | \$1,357,519.06 | \$137,838.30 | \$19,253.64 |
| 11-000-221-XXX | Improv of Inst. - Instruc Staff | \$455,063.00 | \$385,041.70 | \$28,392.42 | \$41,628.88 |
| 11-000-222-XXX | Educational Media Serv/School Library | \$1,052,230.00 | \$928,567.60 | \$83,702.35 | \$39,960.05 |
| 11-000-223-XXX | Instructional Staff Training Services | \$626,598.00 | \$449,869.04 | \$53,142.06 | \$123,586.90 |
| 11-000-230-XXX | Supp. Serv.-General Administration | \$1,277,744.00 | \$1,144,356.66 | \$71,310.98 | \$62,076.36 |
| 11-000-240-XXX | Supp. Serv.-School Administration | \$3,239,011.00 | \$2,925,028.44 | \$280,128.59 | \$33,853.97 |
| 11-000-25X-XXX | Central Serv & Admin. Inform. Tech. | \$1,329,795.00 | \$1,194,995.74 | \$85,026.23 | \$49,773.03 |
| 11-000-261-XXX | Require Maint. for School Facilities | \$2,376,950.00 | \$1,998,323.66 | \$100,081.34 | \$278,545.00 |
| 11-000-262-XXX | Custodial Services | \$5,362,879.00 | \$4,670,328.10 | \$458,256.34 | \$234,294.56 |
| 11-000-263-XXX | Care and Upkeep of Grounds | \$325,611.00 | \$287,490.29 | \$20,693.11 | \$17,427.60 |
| 11-000-270-XXX | Student Transportation Services | \$4,127,407.00 | \$3,566,397.55 | \$457,065.64 | \$103,943.81 |
| 11-XXX-XXX-2XX | Allocated and Unallocated Benefits | \$14,172,611.00 | \$13,364,168.42 | \$196,332.92 | \$612,109.66 |
| --- | | | | | |
| TOTAL GENERAL CURRENT EXPENSE | | | | | |
| EXPENDITURES/USES OF FUNDS | | \$74,232,603.00 | \$66,029,549.69 | \$5,360,317.55 | \$2,842,735.76 |
| ===== | | | | | |

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 11 Month Period Ending 05/31/2014

| *** EXPENDITURES - cont'd *** | APPROPRIATIONS | EXPENDITURES | ENCUMBRANCES | AVAILABLE BALANCE |
|---|---------------------|---------------------|--------------------|----------------------|
| *** CAPITAL OUTLAY *** | | | | |
| 12-XXX-XXX-73X Equipment | \$356,088.00 | \$342,397.44 | \$0.00 | \$13,690.56 |
| 12-000-4XX-XXX Facilities acquisition & constr. serv. | \$260,750.00 | \$158,855.00 | .00 | \$101,895.00 |
| | ===== | ===== | ===== | ===== |
| TOTAL CAP OUTLAY EXPEND./USES OF FUNDS | \$616,838.00 | \$501,252.44 | \$0.00 | \$115,585.56 |
| | ===== | ===== | ===== | ===== |
| 10-000-100-56X Transfer of Funds to Charter Schools | \$21,104.00 | \$2,111.00 | .00 | \$18,993.00 |
| | ===== | ===== | ===== | ===== |
| TOTAL GENERAL FUND EXPENDITURES | \$74,870,545.00 | \$66,532,913.13 | \$5,360,317.55 | \$2,977,314.32 |
| | ===== | ===== | ===== | ===== |

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 11 Month Period Ending 05/31/2014

| | ESTIMATED | ACTUAL | UNREALIZED |
|--|-----------------------------|-----------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| --- LOCAL SOURCES --- | | | |
| 1210 Local Tax Levy | \$66,699,439.00 | \$66,699,439.00 | .00 |
| 1310 Tuition from Individuals | \$150,028.00 | \$162,553.41 | (\$12,525.41) |
| 1410 Transp Fees from Individuals | | \$16,800.00 | (\$16,800.00) |
| 1420-1440 Transp Fees from Other LEAs | | \$83,721.00 | (\$83,721.00) |
| 1910 Rents and Royalties | \$210,000.00 | \$281,256.42 | (\$71,256.42) |
| 1XXX Miscellaneous | \$311,591.00 | \$481,039.29 | (\$169,448.29) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL | \$67,371,058.00 | \$67,724,809.12 | (\$353,751.12) |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> |
| --- 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 | \$4,389.00 | \$4,389.00 | \$0.00 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL | \$4,291,401.00 | \$3,930,456.00 | \$360,945.00 |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> |
| TOTAL REVENUES/SOURCES OF FUNDS | \$71,662,459.00 | \$71,655,265.12 | \$7,193.88 |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> |

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 11 Month Period Ending 05/31/2014

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------|-----------------|----------------|----------------------|
| *** GENERAL CURRENT EXPENSE *** | | | | |
| --- Regular Programs - Instruction --- | | | | |
| 11-110-100-101 Kindergarten - Salaries of Teachers | \$408,959.00 | \$363,437.11 | \$39,487.00 | \$6,034.89 |
| 11-120-100-101 Grades 1-5 - Salaries of Teachers | \$8,070,608.00 | \$7,171,832.15 | \$777,441.71 | \$121,334.14 |
| 11-130-100-101 Grades 6-8 - Salaries of Teachers | \$5,185,003.00 | \$4,500,028.88 | \$509,432.39 | \$175,541.73 |
| 11-140-100-101 Grades 9-12 - Salaries of Teachers | \$7,806,670.00 | \$6,813,417.89 | \$731,785.33 | \$261,466.78 |
| --- Regular Programs - Home Instruction --- | | | | |
| 11-150-100-101 Salaries of Teachers | \$108,878.00 | \$82,103.32 | \$0.00 | \$26,774.68 |
| 11-150-100-320 Purchased Prof.-Ed. Services | \$46,125.00 | \$39,249.08 | \$199.50 | \$6,676.42 |
| --- Regular Programs - Undistr. Instruction --- | | | | |
| 11-190-100-340 Purchased Technical Services | \$3,750.00 | .00 | \$3,750.00 | .00 |
| 11-190-100-500 Other Purch. Serv. (400-500 series) | \$162,703.00 | \$123,938.06 | \$30,661.54 | \$8,103.40 |
| 11-190-100-610 General Supplies | \$1,763,816.00 | \$1,514,996.50 | \$84,810.55 | \$164,008.95 |
| 11-190-100-640 Textbooks | \$235,219.00 | \$204,679.24 | \$4.67 | \$30,535.09 |
| 11-190-100-800 Other Objects | \$3,780.00 | \$2,841.00 | .00 | \$939.00 |
| TOTAL | \$23,795,511.00 | \$20,816,523.23 | \$2,177,572.69 | \$801,415.08 |
| --- SPECIAL EDUCATION - INSTRUCTION --- | | | | |
| Cognitive - Moderate: | | | | |
| 11-202-100-101 Salaries of Teachers | \$71,980.00 | \$62,575.05 | \$8,444.12 | \$960.83 |
| 11-202-100-106 Other Salaries for Instruction | \$26,036.00 | \$22,102.12 | \$2,258.50 | \$1,675.38 |
| 11-202-100-610 General Supplies | \$1,600.00 | \$331.55 | .00 | \$1,268.45 |
| TOTAL | \$99,616.00 | \$85,008.72 | \$10,702.62 | \$3,904.66 |
| Learning and/or Language Disabilities: | | | | |
| 11-204-100-101 Salaries of Teachers | \$590,074.00 | \$527,771.21 | \$59,496.05 | \$2,806.74 |
| 11-204-100-106 Other Salaries for Instruction | \$351,632.00 | \$311,979.95 | \$32,694.06 | \$6,957.99 |
| 11-204-100-610 General Supplies | \$11,013.00 | \$9,156.19 | \$395.93 | \$1,460.88 |
| TOTAL | \$952,719.00 | \$848,907.35 | \$92,586.04 | \$11,225.61 |
| Resource Room/Resource Center: | | | | |
| 11-213-100-101 Salaries of Teachers | \$3,815,248.00 | \$3,421,726.90 | \$380,308.80 | \$13,212.30 |
| 11-213-100-106 Other Salaries for Instruction | \$21,814.00 | \$15,212.57 | \$1,344.24 | \$5,257.19 |
| 11-213-100-610 General supplies | \$33,264.00 | \$30,707.15 | \$17.00 | \$2,539.85 |
| 11-213-100-640 Textbooks | \$2,000.00 | \$336.11 | .00 | \$1,663.89 |
| TOTAL | \$3,872,326.00 | \$3,467,982.73 | \$381,670.04 | \$22,673.23 |
| Autism: | | | | |
| 11-214-100-101 Salaries of Teachers | \$140,914.00 | \$126,382.70 | \$12,361.50 | \$2,169.80 |
| 11-214-100-106 Other Salaries for Instruction | \$55,783.00 | \$48,291.93 | \$4,733.00 | \$2,758.07 |
| 11-214-100-610 General Supplies | \$4,625.00 | \$3,282.05 | .00 | \$1,342.95 |
| TOTAL | \$201,322.00 | \$177,956.68 | \$17,094.50 | \$6,270.82 |
| Preschool Disabilities - Part-Time: | | | | |
| 11-215-100-101 Salaries of Teachers | \$227,104.00 | \$200,412.45 | \$24,543.00 | \$2,148.55 |
| 11-215-100-106 Other Salaries for Instruction | \$132,537.00 | \$120,163.00 | \$10,179.39 | \$2,194.61 |
| 11-215-100-600 General Supplies | \$1,800.00 | \$1,241.98 | .00 | \$558.02 |

Montgomery School District
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|----------------|----------------|--------------|----------------------|
| TOTAL | \$361,441.00 | \$321,817.43 | \$34,722.39 | \$4,901.18 |
| TOTAL SPECIAL ED - INSTRUCTION | \$5,487,424.00 | \$4,901,672.91 | \$536,775.59 | \$48,975.50 |
| --- Basic Skills/Remedial-Instruction --- | | | | |
| 11-230-100-101 Salaries of Teachers | \$1,263,695.00 | \$1,132,186.00 | \$118,050.72 | \$13,458.28 |
| 11-230-100-610 General Supplies | \$30,818.00 | \$28,377.55 | \$90.00 | \$2,350.45 |
| TOTAL | \$1,294,513.00 | \$1,160,563.55 | \$118,140.72 | \$15,808.73 |
| --- Bilingual Education-Instruction --- | | | | |
| 11-240-100-101 Salaries of Teachers | \$200,035.00 | \$179,471.50 | \$19,903.50 | \$660.00 |
| TOTAL | \$200,035.00 | \$179,471.50 | \$19,903.50 | \$660.00 |
| --- School spons.cocurricular activities-Instruction --- | | | | |
| 11-401-100-100 Salaries | \$297,298.00 | \$155,100.89 | .00 | \$142,197.11 |
| 11-401-100-500 Purchased Services (300-500 series) | \$4,100.00 | \$1,318.84 | \$397.00 | \$2,384.16 |
| 11-401-100-600 Supplies and Materials | \$36,560.00 | \$24,401.76 | .00 | \$12,158.24 |
| 11-401-100-800 Other Objects | \$27,602.00 | \$20,185.57 | .00 | \$7,416.43 |
| TOTAL | \$365,560.00 | \$201,007.06 | \$397.00 | \$164,155.94 |
| --- School sponsored athletics-Instruct. --- | | | | |
| 11-402-100-100 Salaries | \$685,181.00 | \$554,130.16 | \$18,329.26 | \$112,721.58 |
| 11-402-100-500 Purchased Services (300-500 series) | \$73,375.00 | \$56,862.87 | \$9,059.41 | \$7,452.72 |
| 11-402-100-600 Supplies and Materials | \$104,214.00 | \$103,648.57 | \$490.65 | \$74.78 |
| 11-402-100-800 Other Objects | \$35,567.00 | \$34,789.00 | .00 | \$778.00 |
| 11-402-100-930 Transfers to Cover Deficit (Agency Funds) | \$77,744.00 | \$77,744.00 | .00 | .00 |
| TOTAL | \$976,081.00 | \$827,174.60 | \$27,879.32 | \$121,027.08 |
| --- Other Instructional programs-Instruction --- | | | | |
| 11-403-100-100 Salaries | \$17,278.00 | \$12,855.39 | .00 | \$4,422.61 |
| TOTAL | \$17,278.00 | \$12,855.39 | \$0.00 | \$4,422.61 |
| --- UNDISTRIBUTED EXPENDITURES --- | | | | |
| --- Instruction --- | | | | |
| 11-000-100-561 Tuition to Other LEAs within State Regular | \$20,135.00 | \$15,820.20 | \$4,314.60 | \$0.20 |
| 11-000-100-562 Tuition to Other LEAs within State Special | \$651,614.00 | \$603,755.40 | \$47,858.60 | .00 |
| 11-000-100-563 Tuition to Co.Voc.School Dist.-reg. | \$13,175.00 | \$13,175.00 | .00 | .00 |
| 11-000-100-564 Tuition to Co.Voc. School Dist.-spec. | \$59,280.00 | \$59,280.00 | .00 | .00 |
| 11-000-100-566 Tuition to Priv Sch for Disbl w/i State | \$1,014,133.00 | \$974,813.53 | \$5,637.50 | \$33,681.97 |
| 11-000-100-567 Tuition Priv Sch Disbl & Otr LEA c/s State | \$59,925.00 | \$59,925.00 | .00 | .00 |
| 11-000-100-569 Tuition - Other | \$359,421.00 | \$332,474.26 | \$26,946.24 | \$0.50 |
| TOTAL | \$2,177,683.00 | \$2,059,243.39 | \$84,756.94 | \$33,682.67 |
| --- Attendance and social work services --- | | | | |
| 11-000-211-100 Salaries | \$4,132.00 | \$2,066.00 | .00 | \$2,066.00 |
| TOTAL | \$4,132.00 | \$2,066.00 | \$0.00 | \$2,066.00 |
| --- Health services --- | | | | |
| 11-000-213-100 Salaries | \$670,651.00 | \$597,626.78 | \$67,057.00 | \$5,967.22 |

Montgomery School District
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|-----------------------|-----------------------|---------------------|----------------------|
| 11-000-213-300 Purchased Prof. & Tech. Svc. | \$17,300.00 | \$15,906.04 | \$1,250.00 | \$143.96 |
| 11-000-213-500 Other Purchd. Serv.(400-500 series) | \$1,125.00 | \$625.00 | .00 | \$500.00 |
| 11-000-213-600 Supplies and Materials | \$22,199.00 | \$20,332.50 | \$1,460.45 | \$406.05 |
| TOTAL | \$711,275.00 | \$634,490.32 | \$69,767.45 | \$7,017.23 |
| --- Speech, OT,PT & Related Svcs --- | | | | |
| 11-000-216-100 Salaries | \$825,327.00 | \$740,828.28 | \$83,720.90 | \$777.82 |
| 11-000-216-320 Purchased Prof. Ed. Services | \$195,100.00 | \$144,361.26 | \$50,709.93 | \$28.81 |
| 11-000-216-600 Supplies and Materials | \$13,850.00 | \$12,128.43 | \$219.67 | \$1,501.90 |
| 11-000-216-800 Other Objects | \$1,500.00 | .00 | .00 | \$1,500.00 |
| TOTAL | \$1,035,777.00 | \$897,317.97 | \$134,650.50 | \$3,808.53 |
| --- Other support services - Students - Extra Srvc | | | | |
| 11-000-217-100 Salaries | \$761,811.00 | \$681,494.61 | \$79,111.14 | \$1,205.25 |
| 11-000-217-320 Purchased Prof. Ed. Services | \$107,591.00 | \$102,714.08 | \$2,561.00 | \$2,315.92 |
| TOTAL | \$869,402.00 | \$784,208.69 | \$81,672.14 | \$3,521.17 |
| --- Guidance --- | | | | |
| 11-000-218-104 Salaries Other Prof. Staff | \$1,168,084.00 | \$1,048,130.90 | \$118,172.70 | \$1,780.40 |
| 11-000-218-105 Sal Secr. & Clerical Asst. | \$123,398.00 | \$112,644.24 | \$10,266.90 | \$486.86 |
| 11-000-218-11X Other Salaries | \$84,268.00 | \$77,245.52 | \$7,022.32 | \$0.16 |
| 11-000-218-390 Other Purch. Prof. & Tech Svc. | \$32,082.00 | \$30,676.30 | .00 | \$1,405.70 |
| 11-000-218-500 Other Purchased Services (400-500 series) | \$8,169.00 | \$1,537.43 | \$158.00 | \$6,473.57 |
| 11-000-218-600 Supplies and Materials | \$21,421.00 | \$10,634.43 | \$1,211.50 | \$9,575.07 |
| TOTAL | \$1,437,422.00 | \$1,280,868.82 | \$136,831.42 | \$19,721.76 |
| --- Child Study Teams --- | | | | |
| 11-000-219-104 Salaries Other Prof. Staff | \$1,156,599.00 | \$1,042,950.54 | \$111,462.64 | \$2,185.82 |
| 11-000-219-105 Sal Secr. & Clerical Asst. | \$200,114.00 | \$179,356.01 | \$18,165.60 | \$2,592.39 |
| 11-000-219-11X Other Salaries | \$3,000.00 | \$2,660.20 | .00 | \$339.80 |
| 11-000-219-320 Purchased Prof. - Ed. Services | \$63,600.00 | \$49,394.60 | \$2,105.11 | \$12,100.29 |
| 11-000-219-390 Other Purch. Prof. & Tech Svc. | \$13,003.00 | \$12,977.95 | .00 | \$25.05 |
| 11-000-219-591 Residential Costs | \$38,160.00 | \$35,173.56 | \$2,409.48 | \$576.96 |
| 11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs) | \$11,515.00 | \$7,082.84 | \$3,695.47 | \$736.69 |
| 11-000-219-600 Supplies and Materials | \$28,620.00 | \$27,923.36 | .00 | \$696.64 |
| TOTAL | \$1,514,611.00 | \$1,357,519.06 | \$137,838.30 | \$19,253.64 |
| --- Improv. of instr. Serv. --- | | | | |
| 11-000-221-102 Salaries Superv. of Instr. | \$295,552.00 | \$270,186.96 | \$25,364.68 | \$0.36 |
| 11-000-221-104 Salaries Other Prof. Staff | \$87,925.00 | \$61,560.15 | .00 | \$26,364.85 |
| 11-000-221-105 Sal Secr. & Clerical Asst. | \$36,324.00 | \$33,296.12 | \$3,026.92 | \$0.96 |
| 11-000-221-176 Sal. Facilitators,Math, Literacy Coaches | \$9,425.00 | \$1,065.00 | .00 | \$8,360.00 |
| 11-000-221-320 Purchased Prof. - Ed. Services | \$1,900.00 | \$1,489.25 | .00 | \$410.75 |
| 11-000-221-500 Other Purchased Services (400-500 series) | \$1,000.00 | \$15.81 | .00 | \$984.19 |
| 11-000-221-600 Supplies and Materials | \$13,167.00 | \$9,895.41 | \$0.82 | \$3,270.77 |
| 11-000-221-800 Other Objects | \$9,770.00 | \$7,533.00 | .00 | \$2,237.00 |
| TOTAL | \$455,063.00 | \$385,041.70 | \$28,392.42 | \$41,628.88 |

Montgomery School District
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|----------------|----------------|--------------|----------------------|
| --- Educational media serv./sch.library --- | | | | |
| 11-000-222-100 Salaries | \$843,235.00 | \$735,307.60 | \$76,394.61 | \$31,532.79 |
| 11-000-222-300 Purchased Prof. & Tech Svc. | \$9,500.00 | \$8,952.40 | .00 | \$547.60 |
| 11-000-222-500 Other Purchased Services (400-500 series) | \$56,820.00 | \$50,445.00 | \$5,311.92 | \$1,063.08 |
| 11-000-222-600 Supplies and Materials | \$142,675.00 | \$133,862.60 | \$1,995.82 | \$6,816.58 |
| TOTAL | \$1,052,230.00 | \$928,567.60 | \$83,702.35 | \$39,960.05 |
| --- Instructional Staff Training Services --- | | | | |
| 11-000-223-102 Salaries Superv. of Instruction | \$330,803.00 | \$302,176.69 | \$28,625.70 | \$0.61 |
| 11-000-223-104 Salaries Other Prof. Staff | \$96,205.00 | \$52,160.00 | .00 | \$44,045.00 |
| 11-000-223-105 Sal Secr. & Clerical Asst. | \$15,829.00 | \$14,269.64 | \$1,297.24 | \$262.12 |
| 11-000-223-11X Other Salaries | \$1,700.00 | .00 | .00 | \$1,700.00 |
| 11-000-223-320 Purchased Prof. - Ed. Services | \$72,396.00 | \$47,130.73 | \$16,810.76 | \$8,454.51 |
| 11-000-223-500 Other Purchased Services (400-500 series) | \$87,794.00 | \$20,847.17 | \$5,726.62 | \$61,220.21 |
| 11-000-223-600 Supplies and Materials | \$21,871.00 | \$13,284.81 | \$681.74 | \$7,904.45 |
| TOTAL | \$626,598.00 | \$449,869.04 | \$53,142.06 | \$123,586.90 |
| --- Support services-general administration --- | | | | |
| 11-000-230-100 Salaries | \$506,545.00 | \$440,984.60 | \$63,683.80 | \$1,876.60 |
| 11-000-230-331 Legal Services | \$350,530.00 | \$306,129.07 | .00 | \$44,400.93 |
| 11-000-230-332 Audit Fees | \$26,000.00 | \$26,000.00 | .00 | .00 |
| 11-000-230-334 Architectural/Engineering Services | \$6,500.00 | \$6,500.00 | .00 | .00 |
| 11-000-230-339 Other Purchased Prof. Svc. | \$28,400.00 | \$25,352.50 | \$285.00 | \$2,762.50 |
| 11-000-230-530 Communications/Telephone | \$73,579.00 | \$56,328.26 | \$7,342.18 | \$9,908.56 |
| 11-000-230-585 BOE Other Purchased Prof. Svc. | \$1,600.00 | \$1,582.00 | .00 | \$18.00 |
| 11-000-230-590 Other Purchased Services | \$253,134.00 | \$251,855.99 | \$0.00 | \$1,278.01 |
| 11-000-230-610 General Supplies | \$4,295.00 | \$2,890.14 | .00 | \$1,404.86 |
| 11-000-230-890 Misc. Expenditures | \$3,961.00 | \$3,556.00 | .00 | \$405.00 |
| 11-000-230-895 BOE Membership Dues and Fees | \$23,200.00 | \$23,178.10 | .00 | \$21.90 |
| TOTAL | \$1,277,744.00 | \$1,144,356.66 | \$71,310.98 | \$62,076.36 |
| --- Support services-school administration --- | | | | |
| 11-000-240-103 Salaries Princ./Asst. Princ. | \$1,615,314.00 | \$1,479,559.96 | \$134,475.12 | \$1,278.92 |
| 11-000-240-104 Salaries Other Prof. Staff | \$809,318.00 | \$731,852.71 | \$77,072.34 | \$392.95 |
| 11-000-240-105 Sal Secr. & Clerical Asst. | \$695,217.00 | \$634,577.31 | \$57,205.96 | \$3,433.73 |
| 11-000-240-500 Other Purchased Services | \$30,356.00 | \$9,571.68 | \$5,018.51 | \$15,765.81 |
| 11-000-240-600 Supplies and Materials | \$74,344.00 | \$56,876.78 | \$6,356.66 | \$11,110.56 |
| 11-000-240-800 Other Objects | \$14,462.00 | \$12,590.00 | .00 | \$1,872.00 |
| TOTAL | \$3,239,011.00 | \$2,925,028.44 | \$280,128.59 | \$33,853.97 |
| --- Central Services --- | | | | |
| 11-000-251-100 Salaries | \$970,135.00 | \$877,281.68 | \$80,197.50 | \$12,655.82 |
| 11-000-251-330 Purchased Prof. Services | \$62,249.00 | \$46,657.87 | .00 | \$15,591.13 |
| 11-000-251-340 Purchased Technical Services | \$50,706.00 | \$50,703.20 | .00 | \$2.80 |
| 11-000-251-592 Misc Pur Serv (400-500 series) | \$27,750.00 | \$14,597.51 | \$300.00 | \$12,852.49 |
| 11-000-251-600 Supplies and Materials | \$26,270.00 | \$21,582.76 | \$305.03 | \$4,382.21 |
| 11-000-251-890 Other Objects | \$6,725.00 | \$6,201.50 | .00 | \$523.50 |

Montgomery School District
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|-----------------------|-----------------------|---------------------|----------------------|
| TOTAL | \$1,143,835.00 | \$1,017,024.52 | \$80,802.53 | \$46,007.95 |
| --- Admin. Info. Technology --- | | | | |
| 11-000-252-100 Salaries | \$50,687.00 | \$46,460.70 | \$4,223.70 | \$2.60 |
| 11-000-252-500 Other Pur Serv. (400-500 series) | \$87,973.00 | \$87,498.36 | .00 | \$474.64 |
| 11-000-252-600 Supplies and Materials | \$47,300.00 | \$44,012.16 | .00 | \$3,287.84 |
| TOTAL | \$185,960.00 | \$177,971.22 | \$4,223.70 | \$3,765.08 |
| TOTAL Cent. Svcs. & Admin IT | \$1,329,795.00 | \$1,194,995.74 | \$85,026.23 | \$49,773.03 |
| --- Required Maint. for School Facilities --- | | | | |
| 11-000-261-100 Salaries | \$510,362.00 | \$460,307.85 | \$40,250.24 | \$9,803.91 |
| 11-000-261-420 Cleaning, Repair & Maint. Svc. | \$1,707,280.00 | \$1,462,738.17 | \$32,707.04 | \$211,834.79 |
| 11-000-261-610 General Supplies | \$159,308.00 | \$75,277.64 | \$27,124.06 | \$56,906.30 |
| TOTAL | \$2,376,950.00 | \$1,998,323.66 | \$100,081.34 | \$278,545.00 |
| --- Custodial Services --- | | | | |
| 11-000-262-1XX Salaries | \$1,852,023.00 | \$1,672,145.34 | \$147,158.75 | \$32,718.91 |
| 11-000-262-107 Salaries of Non-Instructional Aids | \$241,629.00 | \$201,514.71 | \$23,952.31 | \$16,161.98 |
| 11-000-262-300 Purchased Prof. & Tech. Svc. | \$26,548.00 | \$17,715.43 | \$5,770.00 | \$3,062.57 |
| 11-000-262-420 Cleaning, Repair & Maint. Svc. | \$440,790.00 | \$333,330.77 | \$30,867.44 | \$76,591.79 |
| 11-000-262-490 Other Purchased Property Svc. | \$231,788.00 | \$159,512.76 | \$8,378.73 | \$63,896.51 |
| 11-000-262-520 Insurance | \$349,032.00 | \$347,611.00 | .00 | \$1,421.00 |
| 11-000-262-580 Travel | \$500.00 | .00 | .00 | \$500.00 |
| 11-000-262-590 Misc. Purchased Services | \$15,250.00 | \$14,037.50 | .00 | \$1,212.50 |
| 11-000-262-610 General Supplies | \$217,019.00 | \$186,603.18 | \$8,639.00 | \$21,776.82 |
| 11-000-262-621 Energy (Natural Gas) | \$576,300.00 | \$544,249.29 | \$32,050.71 | .00 |
| 11-000-262-622 Energy (Electricity) | \$1,401,000.00 | \$1,186,546.12 | \$201,111.40 | \$13,342.48 |
| 11-000-262-8XX Other Objects | \$11,000.00 | \$7,062.00 | \$328.00 | \$3,610.00 |
| TOTAL | \$5,362,879.00 | \$4,670,328.10 | \$458,256.34 | \$234,294.56 |
| --- Care and Upkeep of Grounds --- | | | | |
| 11-000-263-100 Salaries | \$205,984.00 | \$189,034.11 | \$15,784.14 | \$1,165.75 |
| 11-000-263-420 Cleaning, Repair, & Maintenance Serv. | \$30,734.00 | \$20,873.65 | .00 | \$9,860.35 |
| 11-000-263-610 General Supplies | \$88,893.00 | \$77,582.53 | \$4,908.97 | \$6,401.50 |
| TOTAL | \$325,611.00 | \$287,490.29 | \$20,693.11 | \$17,427.60 |
| TOTAL Oper & Maint of Plant Services | \$8,065,440.00 | \$6,956,142.05 | \$579,030.79 | \$530,267.16 |
| --- Student transportation services --- | | | | |
| 11-000-270-107 Salaries of Non-Instructional Aids | \$191,475.00 | \$158,167.55 | \$12,304.50 | \$21,002.95 |
| 11-000-270-160 Sal Pupil Trans (Bet Home & Sch) -reg | \$1,251,568.00 | \$1,132,791.79 | \$112,624.49 | \$6,151.72 |
| 11-000-270-161 Sal Pupil Trans (Bet Home & Sch) -Sp Ed | \$336,516.00 | \$301,191.50 | \$24,088.54 | \$11,235.96 |
| 11-000-270-162 Sal Pupil Trans. Other than Bet Home & Sch | \$185,419.00 | \$162,542.44 | \$8,188.80 | \$14,687.76 |
| 11-000-270-390 Other Purch. Prof. & Tech Svc. | \$18,624.00 | \$12,843.09 | \$1,035.00 | \$4,745.91 |
| 11-000-270-420 Cleaning, Repair & Maint. Svc. | \$35,000.00 | \$30,833.24 | \$400.00 | \$3,766.76 |
| 11-000-270-443 Lease Purch Payments - School Buses | \$169,197.00 | \$166,094.50 | .00 | \$3,102.50 |
| 11-000-270-511 Contract Svc (btw Home & Sch.) -vendors | \$538,219.00 | \$538,218.54 | .00 | \$0.46 |
| 11-000-270-512 Contract Svc (other btw home & sch) -vndrs | \$19,336.00 | \$8,293.23 | .00 | \$11,042.77 |

Montgomery School District
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|-----------------|-----------------|----------------|----------------------|
| 11-000-270-513 Contract Svc (btw home & sch.)-joint agree | \$2,220.00 | \$1,941.96 | .00 | \$278.04 |
| 11-000-270-518 Contract Svc (Sp Ed) - ESCs | \$504,846.00 | \$423,402.71 | \$78,388.29 | \$3,055.00 |
| 11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch | \$337,600.00 | \$155,082.78 | \$163,505.03 | \$19,012.19 |
| 11-000-270-580 Travel | \$3,100.00 | \$913.55 | .00 | \$2,186.45 |
| 11-000-270-593 Misc. Purchased Svc.- Transp. | \$26,000.00 | \$26,000.00 | .00 | .00 |
| 11-000-270-610 General Supplies | \$6,021.00 | \$5,884.08 | .00 | \$136.92 |
| 11-000-270-615 Transportation Supplies | \$498,416.00 | \$438,396.59 | \$56,530.99 | \$3,488.42 |
| 11-000-270-800 Misc. Expenditures | \$3,850.00 | \$3,800.00 | .00 | \$50.00 |
| TOTAL | \$4,127,407.00 | \$3,566,397.55 | \$457,065.64 | \$103,943.81 |
| --- Personal Services-Employee Benefits--- | | | | |
| 11-XXX-XXX-210 Group Insurance | \$51,000.00 | \$37,300.23 | \$961.65 | \$12,738.12 |
| 11-XXX-XXX-220 Social Security Contributions | \$890,000.00 | \$817,397.28 | \$70,957.60 | \$1,645.12 |
| 11-XXX-XXX-241 Other Retirement Contrb. - PERS | \$916,706.00 | \$836,482.02 | \$3,828.25 | \$76,395.73 |
| 11-XXX-XXX-250 Unemployment Compensation | \$99,000.00 | .00 | .00 | \$99,000.00 |
| 11-XXX-XXX-260 Workman's Compensation | \$317,086.00 | \$316,712.07 | .00 | \$373.93 |
| 11-XXX-XXX-270 Health Benefits | \$11,399,279.00 | \$11,065,391.27 | \$351.00 | \$333,536.73 |
| 11-XXX-XXX-280 Tuition Reimbursement | \$148,294.00 | \$76,604.52 | \$7,765.45 | \$63,924.03 |
| 11-XXX-XXX-290 Other Employee Benefits | \$351,246.00 | \$214,281.03 | \$112,468.97 | \$24,496.00 |
| TOTAL | \$14,172,611.00 | \$13,364,168.42 | \$196,332.92 | \$612,109.66 |
| Total Undistributed Expenditures | \$42,096,201.00 | \$37,930,281.45 | \$2,479,648.73 | \$1,686,270.82 |
| *** TOTAL CURRENT EXPENSE EXPENDITURES *** | \$74,232,603.00 | \$66,029,549.69 | \$5,360,317.55 | \$2,842,735.76 |
| *** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS *** | \$74,232,603.00 | \$66,029,549.69 | \$5,360,317.55 | \$2,842,735.76 |

Montgomery School District
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|----------------|--------------|--------------|----------------------|
| | <hr/> | <hr/> | <hr/> | <hr/> |
| *** CAPITAL OUTLAY *** | | | | |
| --- EQUIPMENT --- | | | | |
| Regular programs-instruction | | | | |
| 12-130-100-730 Grades 6-8 | \$8,950.00 | \$8,844.00 | .00 | \$106.00 |
| 12-140-100-730 Grades 9-12 | \$3,465.00 | \$2,295.70 | .00 | \$1,169.30 |
| Special education - instruction | | | | |
| 12-4XX-100-730 School-spons. & oth instr prog | \$12,384.00 | \$12,279.00 | \$0.00 | \$105.00 |
| Undistributed expenses | | | | |
| 12-000-100-730 Instruction | \$185,551.00 | \$178,287.45 | .00 | \$7,263.55 |
| 12-000-252-730 Admin. Info. Tech. | \$41,522.00 | \$41,407.53 | .00 | \$114.47 |
| Undist. Exp. - Non-instructional Services | | | | |
| TOTAL | \$251,872.00 | \$243,113.68 | \$0.00 | \$8,758.32 |
| --- Facilities acquisition and construction services --- | | | | |
| 12-000-400-896 Assmt for Debt Service on SDA Funding | \$260,750.00 | \$158,855.00 | .00 | \$101,895.00 |
| Sub Total | \$260,750.00 | \$158,855.00 | \$0.00 | \$101,895.00 |
| TOTAL | \$260,750.00 | \$158,855.00 | \$0.00 | \$101,895.00 |
| TOTAL CAPITAL OUTLAY EXPENDITURES | \$512,622.00 | \$401,968.68 | \$0.00 | \$110,653.32 |

Montgomery School District
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 11 Month Period Ending 05/31/2014

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------|-----------------|----------------|----------------------|
| *** EDUCATION JOBS FUND ** | | | | |
| *** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT *** | | | | |
| 10-000-100-56X Transfer of Funds to Charter Schls. | \$21,104.00 | \$2,111.00 | .00 | \$18,993.00 |
| TOTAL GENERAL FUND EXPENDITURES | \$74,766,329.00 | \$66,433,629.37 | \$5,360,317.55 | \$2,972,382.08 |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Montgomery School District
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

=====

ASSETS AND RESOURCES

=====

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

| | | | |
|-----|-----------------------------|----------|----------------|
| 101 | Cash in bank | | (\$183,767.74) |
| | Accounts receivable: | | |
| 142 | Intergovernmental - Federal | (\$0.62) | |
| | | | ----- |
| | | | (\$0.62) |

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

| | | | |
|-----|----------------------------|----------------|--------------|
| 301 | Estimated Revenues | \$1,199,633.27 | |
| 302 | Less Revenues | (\$814,290.15) | |
| | | ----- | \$385,343.12 |
| | | | ----- |
| | Total assets and resources | | \$201,574.76 |
| | | | ===== |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Montgomery School District
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

=====

LIABILITIES AND FUND EQUITY

=====

--- L I A B I L I T I E S ---

| | | |
|-------------------|--|-------------|
| 411 | Intergovernmental accounts payable - State | \$1.48 |
| 421 | Accounts Payable | \$10,496.51 |
| TOTAL LIABILITIES | | \$10,497.99 |

FUND BALANCE

--- A p p r o p r i a t e d ---

| | | |
|-----------------------------------|---|------------------------------|
| 753 | Reserve for encumbrances - Current Year | \$83,586.23 |
| 601 | Appropriations | \$1,199,633.27 |
| 602 | Less: Expenditures | \$1,008,556.50 |
| 603 | Encumbrances | \$83,586.23 (\$1,092,142.73) |
| | | \$107,490.54 |
| TOTAL FUND BALANCE | | \$191,076.77 |
| TOTAL LIABILITIES AND FUND EQUITY | | \$201,574.76 |

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 11 Month Period Ending 05/31/14

| | BUDGETED ESTIMATED | ACTUAL TO DATE | NOTE: OVER OR (UNDER) | UNREALIZED BALANCE |
|---|-----------------------|-------------------|--------------------------|-----------------------|
| *** REVENUES/SOURCES OF FUNDS *** | | | | |
| 1XXX From Local Sources | \$50,054.65 | \$55,279.65 | | (\$5,225.00) |
| 3XXX From State Sources | \$84,269.00 | \$71,534.50 | | \$12,734.50 |
| 4XXX From Federal Sources | \$1,065,309.62 | \$687,476.00 | | \$377,833.62 |
| <hr/> | | | | |
| TOTAL REVENUE/SOURCES OF FUNDS | \$1,199,633.27 | \$814,290.15 | | \$385,343.12 |
| <hr/> | | | | |
| | | | | AVAILABLE |
| *** EXPENDITURES *** | APPROPRIATIONS | EXPENDITURES | ENCUMBRANCES | BALANCE |
| <hr/> | | | | |
| LOCAL PROJECTS: | \$50,054.65 | \$34,392.47 | \$76.77 | \$15,585.41 |
| STATE PROJECTS: | | | | |
| Nonpublic textbooks | \$13,440.00 | \$13,440.00 | .00 | .00 |
| Nonpublic auxiliary services | \$12,616.00 | \$1,809.43 | \$10,806.57 | .00 |
| Nonpublic handicapped services | \$34,399.00 | \$22,588.04 | \$11,810.96 | .00 |
| Nonpublic nursing services | \$18,914.00 | \$8,427.00 | \$8,261.00 | \$2,226.00 |
| Nonpublic Technology Aid | \$4,900.00 | \$803.25 | \$4,096.75 | .00 |
| <hr/> | | | | |
| TOTAL STATE PROJECTS | \$84,269.00 | \$47,067.72 | \$34,975.28 | \$2,226.00 |
| <hr/> | | | | |
| FEDERAL PROJECTS: | | | | |
| NCLB Title I - Part A/D | \$110,520.00 | \$85,461.50 | \$1,122.42 | \$23,936.08 |
| I.D.E.A. Part B (Handicapped) | \$894,111.62 | \$817,632.48 | \$35,813.64 | \$40,665.50 |
| NCLB Title II - Part A/D | \$48,573.00 | \$23,165.45 | \$330.00 | \$25,077.55 |
| NCLB Title III - English Language Enhancement | \$12,105.00 | \$836.88 | \$11,268.12 | .00 |
| <hr/> | | | | |
| TOTAL FEDERAL PROJECTS | \$1,065,309.62 | \$927,096.31 | \$48,534.18 | \$89,679.13 |
| <hr/> | | | | |
| *** TOTAL EXPENDITURES *** | \$1,199,633.27 | \$1,008,556.50 | \$83,586.23 | \$107,490.54 |

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Montgomery School District
SPECIAL REVENUE - FUND 20
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 11 Month Period Ending 05/31/14

| | ESTIMATED | ACTUAL | UNREALIZED |
|---------------------------------------|----------------|--------------|--------------|
| --- LOCAL SOURCES --- | | | |
| 1XXX Other Revenue from Local Sources | \$50,054.65 | \$55,279.65 | (\$5,225.00) |
| Total Revenues from Local Sources | \$50,054.65 | \$55,279.65 | (\$5,225.00) |
| --- STATE SOURCES --- | | | |
| 32XX Other Restricted Entitlements | \$84,269.00 | \$71,534.50 | \$12,734.50 |
| Total Revenue from State Sources | \$84,269.00 | \$71,534.50 | \$12,734.50 |
| --- FEDERAL SOURCES --- | | | |
| 4411-16 Title I | \$110,520.00 | \$53,120.00 | \$57,400.00 |
| 4451-55 Title II | \$48,573.00 | \$20,496.00 | \$28,077.00 |
| 4491-94 Title III | \$12,105.00 | \$247.00 | \$11,858.00 |
| 4420-29 I.D.E.A. Part B (Handicapped) | \$894,111.62 | \$613,613.00 | \$280,498.62 |
| Total Revenues from Federal Sources | \$1,065,309.62 | \$687,476.00 | \$377,833.62 |
| TOTAL REVENUES/SOURCES OF FUNDS | \$1,199,633.27 | \$814,290.15 | \$385,343.12 |

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 11 Month Period Ending 05/31/14

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|----------------|----------------|--------------|----------------------|
| PRESCHOOL EDUCATION AID | | | | |
| 20-XXX-XXX-XXX All Other State/Fed/Loc Projects | \$1,199,633.27 | \$1,008,556.50 | \$83,586.23 | \$107,490.54 |
| TOTAL EXPENDITURE | \$1,199,633.27 | \$1,008,556.50 | \$83,586.23 | \$107,490.54 |

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

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

| | | | |
|-----|---|-------------------------------|----------------|
| 753 | Reserve for encumbrances - Current Year | | \$893,474.00 |
| 601 | Appropriations | \$4,820,859.44 | |
| 602 | Less : Expenditures | \$1,498,121.55 | |
| 603 | Encumbrances | \$893,474.00 (\$2,391,595.55) | |
| | | | \$2,429,263.89 |
| | Total Appropriated | | \$3,322,737.89 |

--- Unappropriated ---

| | | |
|-----|-----------------------|------------------|
| 770 | Fund balance | \$2,547,405.54 |
| 303 | Budgeted Fund Balance | (\$3,418,405.54) |

| | |
|--------------------|----------------|
| TOTAL FUND BALANCE | \$2,451,737.89 |
|--------------------|----------------|

| | |
|-----------------------------------|----------------|
| TOTAL LIABILITIES AND FUND EQUITY | \$2,451,737.89 |
|-----------------------------------|----------------|

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 11 Month Period Ending 05/31/14

| | BUDGETED ESTIMATED | ACTUAL TO DATE | NOTE: OVER OR (UNDER) | UNREALIZED BALANCE |
|--|-----------------------|-------------------|--------------------------|-----------------------|
| | ----- | ----- | ----- | ----- |
| *** REVENUES/SOURCES OF FUNDS *** | | | | |
| 5200 Transfers from other funds | | \$871,000.00 | | (\$871,000.00) |
| Other | \$0.00 | \$8,630.51 | | (\$8,630.51) |
| | ----- | ----- | ----- | ----- |
| TOTAL REVENUE/SOURCES OF FUNDS | \$0.00 | \$879,630.51 | | (\$879,630.51) |
| | ===== | ===== | ===== | ===== |
| | | | | |
| | APPROPRIATIONS | EXPENDITURES | ENCUMBRANCES | AVAILABLE BALANCE |
| | ----- | ----- | ----- | ----- |
| 30-XXX-XXX-73X Equipment | \$153.71 | .00 | .00 | \$153.71 |
| | | | | |
| --- Facilities acquisition and constr. serv. --- | | | | |
| 30-000-4XX-331 Legal services | \$2.51 | .00 | .00 | \$2.51 |
| 30-000-4XX-334 Architectural/Engineering Services | \$45,847.64 | \$9,450.00 | \$25,400.00 | \$10,997.64 |
| 30-000-4XX-390 Other purchased prof. & tech. serv. | \$75,932.25 | \$39,340.00 | \$16,560.00 | \$20,032.25 |
| 30-000-4XX-450 Construction services | \$4,698,923.33 | \$1,449,331.55 | \$851,514.00 | \$2,398,077.78 |
| | ----- | ----- | ----- | ----- |
| Total fac.acq.and constr. serv. | \$4,820,705.73 | \$1,498,121.55 | \$893,474.00 | \$2,429,110.18 |
| | ===== | ===== | ===== | ===== |
| TOTAL EXPENDITURES | \$4,820,859.44 | \$1,498,121.55 | \$893,474.00 | \$2,429,263.89 |
| *** TOTAL EXPENDITURES AND TRANSFERS | \$4,820,859.44 | \$1,498,121.55 | \$893,474.00 | \$2,429,263.89 |
| | ===== | ===== | ===== | ===== |

6/9 4:08pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Montgomery School District
Debt Service Fund - Fund 40
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

=====

ASSETS AND RESOURCES

=====

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

| | | |
|-----|--------------|--------|
| 101 | Cash in bank | \$2.97 |
|-----|--------------|--------|

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

| | | |
|-----|--------------------|------------------|
| 301 | Estimated Revenues | \$7,423,895.00 |
| 302 | Less Revenues | (\$7,423,895.00) |

| | | |
|----------------------------|--|--------|
| Total assets and resources | | \$2.97 |
|----------------------------|--|--------|

=====

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

Debt Service Fund - Fund 40
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

| | | | | |
|------------------------|-----------------------|----------------|------------------|----------|
| 601 | Appropriations | | \$7,423,897.00 | |
| 602 | Less : Expenditures | \$7,423,895.52 | | |
| | | | (\$7,423,895.52) | |
| | | | | \$1.48 |
| | Total Appropriated | | | \$1.48 |
| --- Unappropriated --- | | | | |
| 770 | Fund Balance | | | \$3.49 |
| 303 | Budgeted Fund Balance | | | (\$2.00) |

| | | |
|-----------------------------------|--|--------|
| TOTAL FUND BALANCE | | \$2.97 |
| TOTAL LIABILITIES AND FUND EQUITY | | \$2.97 |

RECAPITULATION OF FUND BALANCE:

| | Budgeted | Actual | Variance |
|--|------------------|------------------|----------|
| Appropriations | \$7,423,897.00 | \$7,423,895.52 | \$1.48 |
| Revenues | (\$7,423,895.00) | (\$7,423,895.00) | \$0.00 |
| | \$2.00 | \$0.52 | \$1.48 |
| --- Change in Maint. / Capital reserve account --- | | | |
| Subtotal | \$2.00 | \$0.52 | \$1.48 |
| Less: Adjust for prior year encumb. | \$0.00 | \$0.00 | |
| Budgeted Fund Balance | \$2.00 | \$0.52 | \$1.48 |

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 11 Month Period Ending 05/31/14

| | BUDGETED ESTIMATED | ACTUAL TO DATE | NOTE: OVER OR (UNDER) | UNREALIZED BALANCE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| *** REVENUES/SOURCES OF FUNDS *** | | | | |
| --- Local Sources --- | | | | |
| 1210 Local tax levy | \$7,166,769.00 | \$7,166,769.00 | | .00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Local Sources | \$7,166,769.00 | \$7,166,769.00 | | \$0.00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| --- State Sources --- | | | | |
| 3160 Debt service aid Type II | \$257,126.00 | \$257,126.00 | | .00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total State Sources | \$257,126.00 | \$257,126.00 | | \$0.00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL REVENUE/SOURCES OF FUNDS | \$7,423,895.00 | \$7,423,895.00 | | \$0.00 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

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 11 Month Period Ending 05/31/14

| *** EXPENDITURES *** | APPROPRIATIONS | EXPENDITURES/Enc. | AVAILABLE BALANCE |
|--|----------------|-------------------|----------------------|
| | | | |
| --- Debt Service - Regular --- | | | |
| 40-701-510-723 Princ. Payments-Comm. Appr. Lease Pur. Agr. | \$587,800.00 | \$587,800.00 | .00 |
| 40-701-510-833 Interest Payments-Comm. Appr. Lease Pur. Agr. | \$257,366.00 | \$257,365.50 | \$0.50 |
| 40-701-510-834 Interest on Bonds | \$2,838,731.00 | \$2,838,730.02 | \$0.98 |
| 40-701-510-910 Redemption of Principal | \$3,740,000.00 | \$3,740,000.00 | .00 |
| | | | |
| TOTAL | \$7,423,897.00 | \$7,423,895.52 | \$1.48 |
| | | | |
| | | | |
| TOTAL USES OF FUNDS BEFORE TRANSFERS | \$7,423,897.00 | \$7,423,895.52 | \$1.48 |
| | | | |
| *** TOTAL USES OF FUNDS *** | \$7,423,897.00 | \$7,423,895.52 | \$1.48 |