

**GENERAL CAPITAL PROJECT  
SUBFUND: 2.M**

Subfund 2.M was established for the purpose of receipting bonds issued for Phase II of the school building program.

When bonds are issued in behalf of the BOE, State Law requires receipting to the primary government (Loudon County), and a subsequent contribution to the component unit (Loudon County Schools). Therefore, the initial receipt of bonds issued for the school building program was to General Capital Projects Fund 171, a primary government fund.

	<b>Fiscal Year <u>2012-2013</u></b>
Beginning Cash Balance	-
Revenue	
Transfers from other funds	2,000,000.00
Expenditures	(2,000,000.00)
Ending Cash Balance	<hr/> - <hr/>
	
	6/30/2013 Cash Balance

\*In June 2013, the bond proceeds were contributed to the component unit and were then reflected in Education Capital Projects Fund 177.

**Fund : 171-2.M General Capital Projects - Bond2013b**

Account Number	Account Description	Balance
<b>Assets</b>		
171-2.M-11140- - -	Cash With Trustee	0.00
171-2.M-14100- - -	Estimated Revenues	2,000,000.00
171-2.M-14500- - -	Expenditures - Current Year (Control)	2,000,000.00
	<b>Total Assets</b>	<b>4,000,000.00</b>
	<b>Total Assets and Deferred Outflows of Resources</b>	<b>4,000,000.00</b>
<b>Liabilities</b>		
171-2.M-28100- - -	Appropriations (Control)	(2,000,000.00)
171-2.M-28510- - -	Transfers From Other Funds (Control)	(2,000,000.00)
	<b>Total Liabilities</b>	<b>(4,000,000.00)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>	<b>(4,000,000.00)</b>
<b>Fund Totals:</b>	<b>171-2.M General Capital Projects - Bond2013b</b>	<b>0.00</b>

Balance Sheet  
JUNE 30, 2013

171 GENERAL CAPITAL PROJECTS

2.M BOND2013B

Fnd-Funct-Obj-Fnd-Centr-Obj	Sub Cost Sub	Account Name	Amount
ASSETS			
171-14100-	-2.M	ESTIMATED REVENUES	2,000,000.00
171-14500-	-2.M	EXPENDITURES - CURRENT YEAR (CONTROL)	2,000,000.00
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TOTAL ASSETS			4,000,000.00
LIABILITIES			
171-28100-	-2.M	APPROPRIATIONS (CONTROL)	2,000,000.00-
171-28510-	-2.M	TRANSFERS FROM OTHER FUNDS (CONTROL)	2,000,000.00-
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TOTAL LIABILITIES			4,000,000.00-
Fund Is In Balance			----- 0.00 =====

G/L Month: 06 JUNE  
 Beginning Fund: 171 Beginning Sub Fund: 2.M  
 Ending Fund: 171 Ending Sub Fund: 2.M

\* End of Report: LOUDON CO CENTRAL ACCOUNTING \*