

# SCHOOL FUNDS

Fiscal Year Ended June 30, 2014





# **Howard County Public School System**

**A Component Unit of Howard County, Maryland**

## ***School Activity Funds***

*Prepared By:*

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**INDEPENDENT AUDITORS' REPORT ON  
SUPPLEMENTARY INFORMATION**

Members of the Board of Education  
of Howard County, Maryland  
Ellicott City, Maryland

We have audited the financial statements of the governmental activities, the business-type activities, the each major fund, and the aggregate remaining fund information of the Howard County Public Schools (HCPSS) as of and for the year ended June 30, 2014, and our report thereon dated September 29, 2014, which expressed an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise HCPSS's basic financial statements. The accompanying statements of the School Funds of HCPSS are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
September 29, 2014





# **ALL**

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# **SCHOOL FUNDS**



**HOWARD COUNTY PUBLIC SCHOOL SYSTEM**  
**STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES**  
**ALL SCHOOL FUNDS**  
**YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
<b>Elementary Schools</b>						
Atholton ES	\$ 14,868	\$ 40,401	\$ 47,867	\$ 18,784	\$ 18,784	\$ 7,402
Bellows Spring ES	68,020	71,402	80,990	33,542	33,542	58,432
Bollman Bridge ES	30,182	69,819	75,431	23,389	23,389	24,570
Bryant Woods ES	17,496	35,644	33,049	17,370	17,370	20,091
Bushy Park ES	28,095	71,469	65,478	21,391	21,391	34,086
Centennial Lane ES	17,433	37,856	36,118	12,950	12,950	19,171
Clarksville ES	17,382	57,124	47,391	14,281	14,281	27,115
Clemens Crossing ES	48,843	41,730	44,951	39,364	39,364	45,622
Cradlerock ESI	12,842	51,593	44,225	16,773	16,773	20,210
Dayton Oaks ES	33,581	89,770	85,774	12,391	12,391	37,577
Deep Run ES	33,273	56,752	58,164	15,576	15,576	31,861
Duckett's Lane ES	768	63,366	49,654	20,296	20,296	14,480
Elkridge ES	43,703	97,404	90,740	55,173	55,173	50,367
Forest Ridge ES	15,786	53,068	49,490	23,910	23,910	19,364
Fulton ES	29,211	79,742	96,764	26,247	26,247	12,189
Gorman Crossing ES	38,676	93,560	84,517	48,211	48,211	47,719
Guilford ES	44,560	39,594	36,295	27,018	27,018	47,859
Hammond ES	22,738	36,881	45,687	21,046	21,046	13,932
Hollifield Station ES	29,385	106,333	104,130	30,685	30,685	31,588
Ilchester ES	92,801	140,710	131,616	33,608	33,608	101,895
Jeffers Hill ES	24,093	36,867	35,549	38,504	38,504	25,411
Laurel Woods ES	11,347	30,612	29,454	13,101	13,101	12,505
Lisbon ES	22,363	33,629	34,878	21,094	21,094	21,114
Longfellow ES	19,651	70,214	62,392	16,997	16,997	27,473
Manor Woods ES	26,848	75,524	66,386	23,655	23,655	35,986
Northfield ES	13,442	61,518	53,490	22,478	22,478	21,470
Phelps Luck ES	36,679	31,154	30,556	22,000	22,000	37,277
Pointers Run ES	76,783	121,995	106,613	44,383	44,383	92,165
Rockburn ES	15,228	73,627	47,738	6,387	6,387	41,117
Running Brook ES	30,525	56,564	57,507	30,746	30,746	29,582
St. John's Lane ES	46,120	37,859	40,857	17,452	17,452	43,122
Stevens Forest ES	26,961	43,776	37,211	21,360	21,360	33,526
Swansfield ES	12,493	32,092	28,116	9,859	9,859	16,469
Talbott Springs ES	24,351	52,560	50,060	19,917	19,917	26,851
Thunder Hill ES	21,375	23,572	36,260	14,717	14,717	8,687
Triadelphia Ridge ES	44,541	54,031	61,531	32,879	32,879	37,041

# ALL SCHOOL FUNDS

Exhibit A  
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## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ALL SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
<b>Elementary Schools</b>						
Veterans ES	\$ 40,676	\$ 72,409	\$ 78,467	\$ 22,355	\$ 22,355	\$ 34,618
Waterloo ES	46,949	81,693	73,343	22,415	22,415	55,299
Waverly ES	20,291	61,532	67,832	16,291	16,291	13,991
West Friendship ES	27,493	26,442	27,996	29,714	29,714	25,939
Worthington ES	<u>8,752</u>	<u>53,432</u>	<u>44,928</u>	<u>9,214</u>	<u>9,214</u>	<u>17,256</u>
<b>Total - Elementary Schools</b>	<b>\$ 1,236,604</b>	<b>\$ 2,465,320</b>	<b>\$ 2,379,495</b>	<b>\$ 967,523</b>	<b>\$ 967,523</b>	<b>\$ 1,322,429</b>
<b>Middle Schools</b>						
Bonnie Branch MS	\$ 75,990	\$ 166,304	\$ 162,384	\$ 48,983	\$ 48,983	\$ 79,910
Burleigh Manor MS	76,669	224,614	227,414	53,607	53,607	73,869
Clarksville MS	47,309	143,186	126,241	39,072	39,072	64,254
Dunloggin MS	43,855	103,653	106,552	12,084	12,084	40,956
Elkridge Landing MS	50,001	132,613	138,671	45,327	45,327	43,943
Ellicott Mills MS	52,789	117,198	113,445	36,769	36,769	56,542
Folly Quarter MS	33,353	122,032	121,451	12,531	12,531	33,934
Glenwood MS	26,308	135,081	130,899	24,366	24,366	30,490
Hammond MS	41,176	103,513	110,460	27,289	27,289	34,229
Harper's Choice MS	22,146	85,241	92,773	28,764	28,764	14,614
Lake Elkhorn MS	9,274	70,244	68,816	23,439	23,439	10,702
Lime Kiln MS	49,716	151,178	165,997	29,655	29,655	34,897
Mayfield Woods MS	27,041	139,154	137,448	21,497	21,497	28,747
Mount View MS	52,131	198,811	201,045	29,519	29,519	49,897
Murray Hill MS	26,385	70,674	65,214	20,036	20,036	31,845
Oakland Mills MS	41,771	74,579	78,789	110,271	110,271	37,561
Patapsco MS	33,830	130,920	125,387	24,634	24,634	39,363
Patuxent Valley MS	(1,648)	135,512	131,750	48,105	48,105	2,114
Thomas Viaduct MS	-	1,623	-	-	-	1,623
Wilde Lake MS	<u>45,015</u>	<u>137,418</u>	<u>137,652</u>	<u>25,796</u>	<u>25,796</u>	<u>44,781</u>
<b>Total - Middle Schools</b>	<b>\$ 753,111</b>	<b>\$ 2,443,548</b>	<b>\$ 2,442,388</b>	<b>\$ 661,744</b>	<b>\$ 661,744</b>	<b>\$ 754,271</b>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM**  
**STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES**  
**ALL SCHOOL FUNDS**  
**YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
<b>High Schools</b>						
Atholton HS	\$ 212,214	\$ 401,787	\$ 413,953	\$ 139,663	\$ 139,663	\$ 200,048
Centennial HS	284,953	852,385	821,447	270,639	270,639	315,891
Glenelg HS	212,902	696,186	680,155	301,146	301,146	228,933
Hammond HS	143,658	516,695	508,279	221,134	221,134	152,074
Howard HS	408,107	653,933	648,837	186,639	186,639	413,203
Long Reach HS	151,615	493,432	482,626	137,926	137,926	162,421
Marriotts Ridge HS	187,687	665,002	673,638	263,130	263,130	179,051
Mount Hebron HS	246,153	786,887	786,383	261,210	261,210	246,657
Oakland Mills HS	190,364	470,547	489,505	148,806	148,806	171,406
Reservoir HS	154,449	446,934	429,475	179,603	179,603	171,908
River Hill HS	196,127	799,732	767,381	231,941	231,941	228,478
Wilde Lake HS	<u>160,441</u>	<u>361,088</u>	<u>353,464</u>	<u>157,588</u>	<u>157,588</u>	<u>168,065</u>
<b>Total - High Schools</b>	<b>\$ 2,548,670</b>	<b>\$ 7,144,608</b>	<b>\$ 7,055,143</b>	<b>\$ 2,499,425</b>	<b>\$ 2,499,425</b>	<b>\$ 2,638,135</b>
<b>Special Schools</b>						
App and Research Lab	\$ 22,098	\$ 18,046	\$ 20,849	\$ 7,135	\$ 7,135	\$ 19,295
Cedar Lane School	53,765	83,834	83,606	42,365	42,365	53,993
Homewood School.	<u>8,428</u>	<u>15,841</u>	<u>16,911</u>	<u>8,041</u>	<u>8,041</u>	<u>7,358</u>
<b>Total – Special Schools</b>	<b>\$ 84,291</b>	<b>\$ 117,721</b>	<b>\$ 121,366</b>	<b>\$ 57,541</b>	<b>\$ 57,541</b>	<b>\$ 80,646</b>
<b>Total – All Schools</b>	<b>\$ 4,622,676</b>	<b>\$ 12,171,197</b>	<b>\$ 11,998,392</b>	<b>\$ 4,186,233</b>	<b>\$ 4,186,233</b>	<b>\$ 4,795,481</b>





# **ELEMENTARY**

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# **SCHOOLS**



**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
ATHOLTON ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ -	\$ 624	\$ 1,868	\$ 1,789	\$ 545	\$ -
Principal's General	118	-	7,256	7,138	-	-
Media	26	230	574	680	-	362
Community / Partnership	-	-	1,175	1,175	-	-
Meeting Expenses	-	-	1,914	1,914	-	-
Staff Appreciation	650	-	1,946	1,470	174	-
Green School	999	-	473	168	-	694
Sales Tax	-	237	215	12	-	34
Professional Development	-	-	392	392	-	-
Student Activities	235	876	1,372	681	124	296
GT Funds	-	500	500	-	-	-
RECC	3,818	13,165	12,731	-	-	4,252
Vocal Music	218	140	-	-	358	-
Band	3	370	370	204	3	204
Science	-	-	55	1,143	-	1,088
Donations	8,066	4,205	1,300	-	10,971	-
Field Trips	13	9,360	9,683	804	405	89
Exchange	-	2,230	2,230	-	-	-
Pictures	1,826	2,586	-	-	4,029	383
Staff Vending	50	125	-	-	175	-
Fundraisers	<u>(1,154)</u>	<u>5,753</u>	<u>3,813</u>	<u>1,214</u>	<u>2,000</u>	<u>-</u>
Totals	<u>\$ 14,868</u>	<u>\$ 40,401</u>	<u>\$ 47,867</u>	<u>\$ 18,784</u>	<u>\$ 18,784</u>	<u>\$ 7,402</u>

# ALL SCHOOL FUNDS

Exhibit B-2

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES BELLOWS SPRING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General School Activity	\$ 3,770	\$ 479	\$ 3,069	\$ 9,108	\$ -	\$ 10,288
Principal's General	4,577	-	507	-	4,070	-
Guidance	121	-	75	-	-	46
Media	4,269	435	2,475	2,698	-	4,927
Community/Partnership	-	-	931	931	-	-
Meeting Expenses	-	-	1,232	1,232	-	-
Staff Appreciation	-	-	263	263	-	-
Green School	492	-	-	1	-	493
Interest Income	69	-	-	-	69	-
Maryland Sales Tax	-	-	490	849	-	359
Class Funds	4,688	55	1,379	609	607	3,366
Special Ed	-	-	-	-	-	-
Tech Ed	1,117	-	30	-	-	1,087
Student Activities	-	1,456	1,346	138	65	183
GT	687	-	290	-	-	397
ESOL	217	-	49	-	-	168
RECC Activity	23,177	20,455	30,243	-	4,289	9,100
Art	6,505	-	1,310	-	-	5,195
Reading	-	-	3,414	3,414	-	-
Vocal	720	-	-	-	-	720
Donations	7,751	6,865	24	8,711	9,561	13,742
Clubs	326	-	1,858	2,024	34	458
Field Trips	569	15,633	15,945	453	452	258
Reading Book Store	3,277	1,140	1,570	-	67	2,780
Classic Photography	3,717	7,712	-	-	8,743	2,686
Vending	78	463	243	-	207	91
Exchange	-	839	839	-	-	-
Staff Account	-	-	110	207	-	97
Fundraisers	-	9,590	4,994	-	4,596	-
Publications	-	-	2,904	2,904	-	-
Yearbook	<u>1,893</u>	<u>6,280</u>	<u>5,400</u>	<u>-</u>	<u>782</u>	<u>1,991</u>
Totals	<u>\$ 68,020</u>	<u>\$ 71,402</u>	<u>\$ 80,990</u>	<u>\$ 33,542</u>	<u>\$ 33,542</u>	<u>\$ 58,432</u>

*The financial statement should be read only in connection with the  
accompanying summary of significant accounting policies.*



**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
BOLLMAN BRIDGE ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 142	\$ 852	\$ 1,190	\$ 336	\$ -	\$ 140
Lost Text Books	486	432	594	-	324	-
Principal's General	137	2,125	6,944	4,716	34	-
Community/Partnership	102	-	354	410	158	-
Media	1	-	1,836	2,195	-	360
Meeting Expenses	-	-	331	331	-	-
Sales Tax	-	14	17	3	-	-
Professional Development	-	-	-	315	-	315
Class Funds	1,592	-	2,509	1,131	94	120
Special Ed	-	-	133	351	-	218
Student Activities	219	1,538	1,518	321	104	456
Green Team	-	-	443	500	40	17
RECC	10,686	27,517	28,673	-	-	9,530
Reading	540	-	332	94	-	302
Strings	-	48	64	16	-	-
Music	9	80	677	597	-	9
Band	191	254	344	-	-	101
Grants	435	-	539	104	-	-
Donations	4,636	3,508	-	4,060	7,075	5,129
Wellness Committee	2,118	-	429	269	-	1,958
Field Trips	2,873	15,502	20,216	7,640	5,476	323
Exchange	18	1,040	938	-	120	-
School Store	402	-	253	-	-	149
School Pictures	5,393	3,838	-	-	3,788	5,443
Fundraisers	-	12,897	6,721	-	6,176	-
Staff Owned	<u>202</u>	<u>174</u>	<u>376</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 30,182</u>	<u>\$ 69,819</u>	<u>\$ 75,431</u>	<u>\$ 23,389</u>	<u>\$ 23,389</u>	<u>\$ 24,570</u>

# ALL SCHOOL FUNDS

Exhibit B-4

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES BRYANT WOODS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General Office	\$ 413	\$ -	\$ 374	- \$ -	\$ 39	\$ -
Principal's General	3,859	-	2,507	2,631	138	3,845
Media	3,550	96	189	802	-	4,259
Community/Partnership	-	-	58	58	-	-
Postage	-	-	-	-	-	-
Exchange	-	871	-	-	871	-
School Personnel Activities	-	-	-	-	-	-
Meeting Expenses	-	-	85	85	-	-
Staff Appreciation	-	-	975	975	-	-
Interest Income	-	-	1,658	1,658	-	-
Class Funds	-	253	246	-	7	-
Book Cart	-	1,143	2,018	922	32	39
Student Activities	24	239	300	-	-	187
EEEP	248	826	2,366	2,080	-	757
Art	217	-	65	169	-	136
Band	32	-	-	-	62	-
Grants	62	32	821	884	-	140
Donations	45	1,000	795	-	2,945	143
Field Trips	2,883	2,129	-	5,001	2,114	5,844
Pictures	828	13,482	12,353	1,885	1,816	2,539
Vending	1,341	1,615	-	-	1,657	1,587
Fundraisers	1,629	612	-	-	242	615
Pep Squad	245	13,346	8,239	220	7,447	-
Staff Owned	<u>2,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 17,496</u>	<u>\$ 35,644</u>	<u>\$ 33,049</u>	<u>\$ 17,370</u>	<u>\$ 17,370</u>	<u>\$ 20,091</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
BUSHY PARK ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 2,108	\$ 1,788	\$ 1,509	\$ -	\$ 2,386	\$ 1
Principal's General	17,486	2,384	8,216	15,741	4,072	23,323
Postage	-	-	-	-	-	-
Media	983	226	(14)	150	-	1,373
Meeting Expenses	-	150	1,420	1,270	-	-
Staff Appreciation	-	-	2,533	2,853	320	-
Sales Tax	65	-	89	36	12	-
PTA Teacher Incidentals	274	-	263	-	11	-
Class Funds	340	-	164	-	-	176
Student Activities	885	1,266	2,164	16	-	3
GT	3	-	-	-	3	-
RECC	4,845	16,991	13,205	-	-	8,631
Art	43	-	-	-	-	43
Music	167	996	1,088	50	36	89
Donations	-	2,032	-	-	2,032	-
Leo Club	308	-	470	300	-	138
SGA	309	-	-	-	-	309
Field Trips	279	33,823	34,371	975	706	-
Pictures	-	11,813	-	-	11,813	-
Totals	<u>\$ 28,095</u>	<u>\$ 71,469</u>	<u>\$ 65,478</u>	<u>\$ 21,391</u>	<u>\$ 21,391</u>	<u>\$ 34,086</u>

# ALL SCHOOL FUNDS

Exhibit B-6

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES CENTENNIAL LANE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 975	\$ 117	\$ -	\$ -	\$ -	\$ 1,092
Principal's General	13	780	5,087	4,533	239	-
Media	624	198	597	153	-	378
AV	42	-	-	-	42	-
Technology	111	-	-	-	111	-
Birthday Books	1	-	1	-	-	-
Community	-	-	202	202	-	-
Staff Appreciation	-	-	5,970	5,970	-	-
Green School	105	81	-	-	-	186
Interest Income	14	-	-	-	14	-
Class Funds	756	-	422	-	334	-
Student Activities	4,518	1,648	1,694	1,052	409	5,115
GT	38	-	38	-	-	-
Reading	13	-	-	-	13	-
Strings	106	-	-	-	-	106
Vocal Music	22	356	356	-	-	22
Band	94	280	280	-	-	94
Grants	1,069	-	594	-	475	-
Donations	7,939	5,580	-	238	4,491	9,266
Field Trips	64	20,227	20,687	788	379	13
Pictures	846	8,274	-	-	6,443	2,677
Vending	-	125	-	-	-	125
Fundraisers	-	190	190	-	-	-
Staff Owned	<u>83</u>	<u>-</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>97</u>
Totals	<u>\$ 17,433</u>	<u>\$ 37,856</u>	<u>\$ 36,118</u>	<u>\$ 12,950</u>	<u>\$ 12,950</u>	<u>\$ 19,171</u>

*The financial statement should be read only in connection with the  
accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
CLARKSVILLE ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 1,380	\$ 799	\$ 610	\$ 2,291	\$ 1,283	\$ 2,577
Principal's General	-	2,348	426	2,002	3,924	-
Guidance	775	-	-	-	-	775
Media	7,614	110	3,899	4,112	110	7,827
Postage	-	-	10	10	-	-
AV	130	-	-	-	130	-
Meeting Expenses	-	-	235	235	-	-
Community/Partnership	-	-	260	260	-	-
Staff Appreciation	-	-	2,411	2,429	18	-
Student Activities	-	5,910	4,108	911	100	2,613
GT	220	-	153	-	-	67
Special Education	-	285	-	-	-	285
Art	1,165	-	596	-	-	569
Music Recorders	-	21	13	-	8	-
Music Department	-	193	102	166	192	65
Physical Education	200	200	-	-	-	400
Chorus T Shirts	-	512	547	35	-	-
Grants	-	-	-	-	-	-
Donations	1,804	7,255	2,349	-	811	5,899
Field Trips	91	31,571	30,797	1,830	1,780	915
Exchange	-	-	-	-	-	-
Pictures	4,003	3,122	-	-	2,002	5,123
Fundraisers	-	4,798	875	-	3,923	-
Totals	<u>\$ 17,382</u>	<u>\$ 57,124</u>	<u>\$ 47,391</u>	<u>\$ 14,281</u>	<u>\$ 14,281</u>	<u>\$ 27,115</u>



# ALL SCHOOL FUNDS

Exhibit B-8

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES CLEMENS CROSSING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 1,048	\$ -	\$ 97	\$ 1,230	\$ -	\$ 2,181
Principal's General	1,626	-	1,288	2,032	2,370	-
Media	4,163	601	2,425	-	-	2,339
Community Partnership	-	-	348	348	-	-
Meeting Expenses	-	-	245	245	-	-
Staff Appreciation	-	13	1,697	1,716	32	-
Sales Tax	24	50	73	-	1	-
Green School	266	-	-	-	-	266
Class Funds	1,215	825	2,788	1,622	174	700
Student Activities	3,706	3,401	11,235	10,310	2,331	3,851
Gifted and Talented	74	500	459	61	-	176
Math	-	-	5,612	5,612	-	-
Science	-	-	-	1,035	-	1,035
Reading	-	-	24	25	1	-
Tech Ed	3,841	-	231	-	-	3,610
Grants	361	-	-	735	1,096	-
Donations	13,880	10,638	-	10,060	18,439	16,139
Field Trips	268	15,475	17,411	2,493	1,041	(216)
School Store	1,395	837	660	85	-	1,657
School Pictures	15,385	5,474	-	25	8,905	11,979
Vending Machines	167	105	-	-	-	272
Fundraisers	-	3,811	317	1,480	4,974	-
Memorial Fund	814	-	-	250	-	1,064
Staff Owned	<u>610</u>	<u>-</u>	<u>41</u>	<u>-</u>	<u>-</u>	<u>569</u>
Totals	<u>\$ 48,843</u>	<u>\$ 41,730</u>	<u>\$ 44,951</u>	<u>\$ 39,364</u>	<u>\$ 39,364</u>	<u>\$ 45,622</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
CRADLEROCK ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ -	\$ 847	\$ 5,861	\$ 5,014	\$ -	\$ -
Media	4,933	436	4,292	2,504	-	3,581
Meeting Expenses	-	-	1,359	1,359	-	-
Staff Appreciation	-	-	2,112	2,112	-	-
Sales Tax	-	49	49	-	-	-
Needy Family Fund	82	1,178	1,425	225	-	60
Class Funds	-	644	1,141	590	93	-
Student Activities	-	1,426	1,200	-	226	-
Music	144	399	-	-	543	-
Strings	121	255	275	-	-	101
Band	196	149	223	-	-	122
Chorus	-	99	1,252	1,153	-	-
Bridges	1,876	900	869	904	751	2,060
RECC	2,906	6,931	3,239	-	1,014	5,584
Donations	-	13,163	70	750	5,856	7,987
Clubs	48	-	-	-	-	48
Field Trips	908	16,344	17,185	1,843	1,244	666
Pictures	1,077	2,959	-	-	4,036	-
Vending	-	231	75	-	156	-
Fundraisers	551	4,112	1,808	-	2,854	1
Yearbook	-	1,471	1,790	319	-	-
Totals	<u>\$ 12,842</u>	<u>\$ 51,593</u>	<u>\$ 44,225</u>	<u>\$ 16,773</u>	<u>\$ 16,773</u>	<u>\$ 20,210</u>

# ALL SCHOOL FUNDS

Exhibit B-10

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES DAYTON OAKS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General Office	\$ 782	\$ 14	\$ 8	\$ -	\$ 18	\$ 770
Principal's General	(30)	30	1,428	3,221	1,793	-
Media	3,290	112	924	-	-	2,478
Community Partnership	(418)	-	120	538	-	-
Meeting Expenses	-	-	178	3,296	3,118	-
Staff Appreciation	-	-	1,615	1,615	-	-
Interest Income	56	-	-	-	56	-
Exchange	-	100	100	-	-	-
Sales Tax	17	-	272	383	22	106
Physical Education	1,993	-	158	615	-	2,450
Class Funds	129	1,295	1,567	278	38	97
Special Education	188	-	-	-	-	188
Student Activities	333	1,991	1,193	824	45	1,910
G/T	180	-	157	70	-	93
ALS Program	78	-	-	-	-	78
Field Day	-	5,735	5,120	-	615	-
RECC	10,212	29,492	29,097	-	-	10,607
Strings	3	96	96	-	-	3
Reading	-	-	598	629	-	31
Music	591	294	435	4	-	454
Band	598	690	655	-	8	625
Grant	174	-	-	-	-	174
Donations	72	-	-	-	72	-
Field Trips	3,312	33,907	34,087	918	1,186	2,864
Pictures	335	6,409	-	-	3,676	3,068
Vending	397	231	-	-	-	628
Fundraisers	-	8,924	7,180	-	1,744	-
Yearbooks	1,836	-	-	-	-	1,836
Staff Owned	202	-	-	-	-	202
C. Smith Mem. Library	<u>9,251</u>	<u>450</u>	<u>786</u>	<u>-</u>	<u>-</u>	<u>8,915</u>
Totals	<u>\$ 33,581</u>	<u>\$ 89,770</u>	<u>\$ 85,774</u>	<u>\$ 12,391</u>	<u>\$ 12,391</u>	<u>\$ 37,577</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
DEEP RUN ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ 1,504	\$ -	\$ 784	\$ 936	\$ 1,008	\$ 648
Postage	203	-	914	711	-	-
Meeting Expenses	-	-	379	379	-	-
Media	267	10	-	-	-	277
Staff Appreciation	-	127	2,968	2,841	-	-
Community Partnerships	-	-	91	91	-	-
Class Funds	1,180	609	2,112	1,935	90	1,522
Student Activities	1,159	1,304	5,619	5,964	1,178	1,630
Field Day Activity	435	2,223	2,357	-	-	301
POS Behavioral Intervention	86	451	127	463	-	873
G/T	-	646	633	-	-	13
RECC	11,252	16,118	16,915	187	281	10,361
Science Fair	418	779	193	-	-	1,004
Reading	72	-	36	2	38	-
Strings	25	-	-	-	25	-
Vocal Music	345	289	320	135	-	449
Band	110	162	163	-	109	-
Grant	590	329	394	-	525	-
Donations	1,049	2,570	37	-	2,998	584
General Field Trips	1,346	20,726	21,164	1,932	1,661	1,179
Exchange	-	892	-	-	892	-
School Store	278	269	103	-	-	444
School Pictures	10,925	7,202	36	-	6,546	11,545
Fundraisers	-	1,365	1,140	-	225	-
Student Yearbooks	<u>2,029</u>	<u>681</u>	<u>1,679</u>	<u>-</u>	<u>-</u>	<u>1,031</u>
Totals	<u>\$ 33,273</u>	<u>\$ 56,752</u>	<u>\$ 58,164</u>	<u>\$ 15,576</u>	<u>\$ 15,576</u>	<u>\$ 31,861</u>

# ALL SCHOOL FUNDS

Exhibit B-12

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES DUCKETT'S LANE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ -	\$ -	\$ 2,156	\$ 5,092	\$ 1,544	\$ 1,392
Media	-	767	656	1,117	-	1,228
Staff Appreciation	-	-	1,214	1,214	-	-
Sales Tax	39	-	39	-	-	-
Class Funds	-	30	981	2,150	316	883
Student Activities	-	22,228	13,601	1,397	1,214	8,810
School Culture Committee	-	469	1,891	1,471	49	-
Grants	-	-	-	-	-	-
Donations	-	3,205	-	384	1,422	2,167
General Field Trip Fund	-	21,229	23,595	5,217	2,851	-
School Pictures	-	5,000	-	-	5,000	-
Fundraisers	<u>729</u>	<u>10,438</u>	<u>5,521</u>	<u>2,254</u>	<u>7,900</u>	<u>-</u>
Totals	<u>\$ 768</u>	<u>\$ 63,366</u>	<u>\$ 49,654</u>	<u>\$ 20,296</u>	<u>\$ 20,296</u>	<u>\$ 14,480</u>

*The financial statement should be read only in connection with the  
accompanying summary of significant accounting policies.*



**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
ELKRIDGE ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 305	\$ -	\$ 760	\$ 500	\$ 45	\$ -
Principal's General	7,858	445	5,270	12,685	3,885	11,833
Postage	-	-	58	58	-	-
Media	727	18	486	593	-	852
Meeting Expenses	-	-	393	393	-	-
Staff Appreciation	-	20	2,782	2,762	-	-
Interest Income	-	-	11	11	-	-
Sales Tax	-	95	158	65	2	-
Community Partnership	-	-	241	760	-	519
Technology	-	-	-	200	-	200
Class Funds	203	2,670	2,182	5,672	5,205	1,158
Student Activities	922	2,774	1,023	12,532	3,245	11,960
Summer School	-	210	70	-	140	-
GT	418	1,811	1,802	449	-	876
Strings	730	788	1,752	1,838	-	1,604
Music	-	-	-	183	-	183
Vocal Music	5,539	1,434	1,716	200	-	5,457
Instrumental Music	-	2,660	2,055	1,601	572	1,634
Donations	19,285	15,523	6,785	3,961	18,654	13,330
Field Trips	159	34,473	41,218	10,234	3,612	36
Exchange	-	2,343	2,073	250	519	1
Pictures	-	4,784	-	-	4,784	-
Fundraisers	6,724	25,470	17,910	-	14,284	-
Vending	-	226	-	-	226	-
Staff Owned	<u>833</u>	<u>1,660</u>	<u>1,995</u>	<u>226</u>	<u>-</u>	<u>724</u>
Totals	<u>\$ 43,703</u>	<u>\$ 97,404</u>	<u>\$ 90,740</u>	<u>\$ 55,173</u>	<u>\$ 55,173</u>	<u>\$ 50,367</u>

# ALL SCHOOL FUNDS

Exhibit B-14

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES FOREST RIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 118	\$ 39	\$ 1,310	\$ 1,400	\$ 39	\$ 208
Principal's General	117	-	1,009	1,100	-	208
Media	2,952	864	1,674	5,087	807	6,422
Technology	1,085	-	515	2,165	-	2,735
Meeting Expenses	-	15	1,749	1,734	-	-
Staff Appreciation	-	-	1,469	1,469	-	-
Green School	147	-	-	-	-	147
Interest Income	3	-	-	-	3	-
Sales Tax	21	30	20	8	-	39
Class Funds	2,942	36	-	-	2,978	-
Student Activities	216	1,752	2,333	502	-	137
Community Partnerships	-	-	79	79	-	-
STEM	640-	-	87	620	-	1,173
GT	732	500	1,784	590	-	38
ESOL	-	-	618	618	-	-
Reading	-	-	3,869	3,941	-	72
Art	2524	-	140	-	-	2,384
Book Cart	580	174	27	-	-	727
Recorders	-	600	465	37	-	172
Solo & Ensemble Fee	-	8	8	-	-	-
Band	3	10	-	-	-	13
Clubs	353	-	-	-	-	353
Grants	263	1,200	-	-	591	872
Donations	1,548	5,689	-	39	5,467	1,809
Field Trips	15	22,393	26,816	4,521	113	-
Pictures	1,527	6,110	-	-	5,782	1,855
Fundraisers	<u>-</u>	<u>13,648</u>	<u>5,518</u>	<u>-</u>	<u>8,130</u>	<u>-</u>
Totals	<u>\$ 15,786</u>	<u>\$ 53,068</u>	<u>\$ 49,490</u>	<u>\$ 23,910</u>	<u>\$ 23,910</u>	<u>\$ 19,364</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
FULTON ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ 1,114	\$ 2,289	\$ 5,291	\$ 1,888	\$ -	\$ -
Media	12,168	266	14,956	2,834	-	312
Community/Partnership	-	-	303	303	-	-
Meeting Expenses	-	-	2,768	2,768	-	-
Staff Appreciation	-	25	3,895	3,870	-	-
Interest Income	276	-	-	-	276	-
Sales Tax	-	18	61	44	1	-
Professional Development	-	-	2,688	2,688	-	-
Class Funds	3,289	968	2,458	2,362	2,072	2,089
Student Activities	3,223	1,715	8,561	4,066	60	383
GT	378	-	377	-	-	1
PTA Donations	-	600	-	-	600	-
Music	57	312	340	-	-	29
Donations	-	4,121	55	-	4,066	-
SGA	212	-	-	-	-	212
Field Trips	195	42,843	42,489	5,403	5,798	154
Exchange	-	155	155	-	-	-
Pictures	5,133	10,413	-	-	10,520	5,026
Fundraisers	-	7,644	4,811	21	2,854	-
Yearbook	<u>3,166</u>	<u>8,373</u>	<u>7,556</u>	<u>-</u>	<u>-</u>	<u>3,983</u>
Total	<u>\$ 29,211</u>	<u>\$ 79,742</u>	<u>\$ 96,764</u>	<u>\$ 26,247</u>	<u>\$ 26,247</u>	<u>\$ 12,189</u>

# ALL SCHOOL FUNDS

Exhibit B-16

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES GORMAN CROSSING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ -	\$ -	\$ 4,380	\$ 4,380	\$ -	\$ -
Principal's General	3,699	-	451	3,867	32	7,083
Media	1,832	162	1,000	2,772	-	3,766
Book Store	501	-	-	-	501	-
Community/Partnership	-	-	427	427	-	-
Meeting Expenses	-	-	978	978	-	-
Staff Appreciation	-	-	4,262	4,262	-	-
Interest Income	177	-	-	-	177	-
Sales Tax	298	88	418	32	-	-
Class Funds	213	351	888	647	126	197
Special Ed	827	-	-	670	670	827
Student Activities	89	1,538	4,204	2,577	-	-
Student Council	398	-	444	46	-	-
PTA	-	3,000	-	924	3,924	-
G/T	139	-	173	80	-	46
RECC	12,754	19,465	11,505	5,462	8,876	17,300
Music Department	525	67	202	956	-	1,346
Vocal	934	-	-	-	-	934
Band & Strings	271	212	433	150	-	200
Donations	10,762	2,294	-	8,720	13,480	8,296
Clubs	344	-	-	-	-	344
Field Trips	296	36,010	40,385	11,261	6,886	296
Exchange	-	976	752	-	224	-
School Pictures	3,787	8,430	-	-	6,532	5,685
Vending Machine	-	95	-	-	-	95
Yearbook	830	3,360	2,886	-	-	1,304
Fundraisers	-	17,512	10,729	-	6,783	-
Total	\$ 38,676	\$ 93,560	\$ 84,517	\$ 48,211	\$ 48,211	\$ 47,719

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
GUILFORD ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office Expense	\$ 1,587	\$ 615	\$ 1,225	\$ -	\$ 976	\$ 1
Principal's General	33,887	402	3,929	12,451	4,564	38,247
Media Supplies	1,013	249	848	1,355	-	1,769
Media AV	207	-	207	-	-	-
Community/Partnership	-	-	347	347	-	-
Meeting Expenses	-	-	359	846	487	-
Staff Appreciation	-	-	3,859	3,859	-	-
Student Activities	783	3,050	3,543	3,161	1,054	2,397
Gifted & Talented	319	500	188	-	-	631
Bridges	2,506	-	215	-	-	2,291
Vocal Music	305	263	384	-	-	184
Band	950	516	573	-	493	400
Grants	36	-	-	-	36	-
Donations	-	9,284	-	-	9,284	-
Field Trips	2,749	12,268	15,496	4,049	1,631	1,939
School Pictures	-	2,854	-	-	2,854	-
Fundraisers	-	8,028	3,122	-	4,906	-
Yearbook	<u>218</u>	<u>1,565</u>	<u>2,000</u>	<u>950</u>	<u>733</u>	<u>-</u>
Total	<u>\$ 44,560</u>	<u>\$ 39,594</u>	<u>\$ 36,295</u>	<u>\$ 27,018</u>	<u>\$ 27,018</u>	<u>\$ 47,859</u>

# ALL SCHOOL FUNDS

Exhibit B-18

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES HAMMOND ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 333	\$ -	\$ 59	\$ 2,031	\$ -	\$ 2,305
Principal's General	-	126	2,663	5,257	2,720	-
Mail & Postage	43	-	-	-	43	-
Media	6,954	5,629	8,331	207	-	4,459
AV	207	-	-	-	207	-
Community/Partnership	80	130	-	-	210	-
Meeting Expenses	-	-	2,786	4,130	1,344	-
Staff Appreciation	-	-	765	765	-	-
Interest Income	665	-	48	-	617	-
Bank Charges	29	-	-	-	29	-
General MOI	452	-	-	-	452	-
Sales Tax	9	-	-	-	-	9
PTA	377	-	-	-	377	-
5th Grade T Shirts	-	868	956	88	-	-
Student Activities	1,482	1,394	3,356	1,779	-	1,299
GT	1	100	99	-	-	2
Strings/Band/Vocal	(48)	426	705	532	-	205
Grants	3,501	-	1,786	-	1,715	-
Donations	2,588	2,030	4,132	-	365	121
Field Trips	(1,142)	18,868	17,951	2,012	1,134	653
Exchange	-	1,625	1,625	-	-	-
School Store	1,769	86	158	-	-	1,697
Pictures	4,275	5,117	1	4,196	10,405	3,182
Fundraisers	-	45	45	-	-	-
Vending-Staff	-	221	221	-	-	-
Memory Book	<u>1,163</u>	<u>216</u>	<u>-</u>	<u>49</u>	<u>1,428</u>	<u>-</u>
Total	<u>\$ 22,738</u>	<u>\$ 36,881</u>	<u>\$ 45,687</u>	<u>\$ 21,046</u>	<u>\$ 21,046</u>	<u>\$ 13,932</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
HOLLIFIELD STATION ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ 8,932	\$ 6,894	\$ 17,804	\$ 10,571	\$ 2,930	\$ 5,663
Guidance	809	85	86	110	-	918
Media	3,599	431	1,351	2,451	-	5,130
Meeting Expenses	2	-	1,965	1,965	2	-
Staff Appreciation	-	-	232	232	-	-
Sales Tax	137	176	313	-	-	-
Green School	514	2,794	1,591	40	-	1,757
Class Funds	762	2,947	3,407	950	9	1,243
Student Activities	290	1,628	1,259	-	317	342
GT	-	251	208	-	-	43
RECC	2,407	21,170	20,740	-	-	2,837
Art	813	380	801	2,537	160	2,769
Math/Stock Market Clubs	42	-	-	-	-	42
Perennial Math Club	-	1,120	1,096	-	-	24
Science Fair	10	-	-	-	-	10
Station Singers & Chimes	1,138	3,556	1,995	420	-	3,119
Band	89	-	31	-	-	58
Jazz Band	4,113	1,550	2,524	41	587	2,593
Drama Club	1,425	3,160	2,433	-	-	2,152
Grants	1,000	-	936	-	-	64
Donations	69	1,806	-	130	1,975	30
STEM Club	30	-	-	-	-	30
Field Trips	1,781	37,081	37,753	11,238	10,524	1,823
School Store	1,423	1,452	1,934	-	-	941
Pictures	-	8,613	-	-	8,613	-
Fundraisers	-	11,239	5,671	-	5,568	-
Total	<u>\$ 29,385</u>	<u>\$ 106,333</u>	<u>\$ 104,130</u>	<u>\$ 30,685</u>	<u>\$ 30,685</u>	<u>\$ 31,588</u>



# ALL SCHOOL FUNDS

Exhibit B-20

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ILCHESTER ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 826	\$ -	\$ 9,901	\$ 12,780	\$ -	\$ 3,705
Principal's General	11,796	-	10,576	5,742	-	6,962
Guidance	261	-	170	158	-	249
Postage	-	-	-	-	-	-
Media	10,363	131	1,872	454	-	9,076
Pages	1,767	-	-	-	-	1,767
Technology	5,815	1,448	5,707	500	-	2,056
Community/Partnership	-	-	24	24	-	-
Meeting Expenses	-	-	1,282	1,282	-	-
Exchange Account	-	597	684	87	-	-
Staff Appreciation	-	51	3,696	3,645	-	-
Sales Tax	-	84	477	394	1	-
Student Activities	13,785	2,169	4,454	1	587	10,914
GT	618	-	471	-	-	147
RECC	19,551	40,575	23,670	-	822	35,634
Art	151	-	149	-	-	2
Reading	268	-	262	91	-	97
Music	529	673	921	1,040	-	1,321
Band	107	80	80	-	-	107
PE	338	34	272	59	19	140
Donations	6,368	17,975	-	-	13,525	10,818
Field Trips	1,860	44,806	47,183	7,351	6,210	624
Pictures	15,779	7,713	-	-	8,553	14,939
Vending	734	687	798	-	-	623
Fundraisers	-	22,547	18,656	-	3,891	-
Memory Book	<u>1,885</u>	<u>1,140</u>	<u>311</u>	<u>-</u>	<u>-</u>	<u>2,714</u>
Total	<u>\$ 92,801</u>	<u>\$ 140,710</u>	<u>\$ 131,616</u>	<u>\$ 33,608</u>	<u>\$ 33,608</u>	<u>\$ 101,895</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
JEFFERS HILL ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 2,320	\$ 168	\$ 468	\$ 19,299	\$ -	\$ 21,319
Principal's General	15,841	-	2,249	8,868	22,460	-
Media	126	391	1,014	992	-	495
Meeting Expenses	-	10	3,207	3,215	18	-
Staff Appreciation	-	-	1,130	1,130	-	-
Sales Tax	2	416	615	241	44	-
Professional Development	123	-	-	-	123	-
Student Activities	1,876	1,000	1,745	2,748	2,000	1,879
GT	367	-	46	-	87	234
English	14	-	-	-	14	-
Math	778	-	-	-	778	-
Reading	476	-	-	-	476	-
Music Department	7	710	636	-	-	81
Vocal Music	986	504	1,153	125	-	462
Band	178	-	113	115	1	179
Strings	351	609	818	115	-	257
Donations	54	3,605	53	-	3,606	-
Exchange	-	182	182	-	-	-
Field Trips	162	13,018	14,306	1,612	450	36
Pictures	-	3,495	-	-	3,495	-
Fundraisers	-	11,693	6,785	44	4,952	-
Staff Owned	<u>432</u>	<u>1,066</u>	<u>1,029</u>	<u>-</u>	<u>-</u>	<u>469</u>
Total	<u>\$ 24,093</u>	<u>\$ 36,867</u>	<u>\$ 35,549</u>	<u>\$ 38,504</u>	<u>\$ 38,504</u>	<u>\$ 25,411</u>

# ALL SCHOOL FUNDS

Exhibit B-22

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES LAUREL WOODS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 5,432	\$ 186	\$ 2,453	\$ 5,822	\$ 798	\$ 8,189
Media	520	272	30	-	-	762
Meeting Expenses	-	-	1,091	1,091	-	-
Staff Appreciation	-	-	276	276	-	-
Music	218	747	432	-	-	533
Class Funds	58	-	-	-	58	-
GT	531	-	44	-	-	487
Class Activities	-	631	591	-	40	-
Student Activities	1,843	1,288	2,140	2,820	2,055	1,756
.Student Leadership Conf.	-	155	155	-	-	-
PBIS	-	340	49	-	-	291
Donations	132	826	16	-	941	1
Field Trips	4	17,049	19,135	2,951	849	20
Pictures	2,284	3,514	-	-	5,798	-
Vending	-	141	-	-	141	-
Staff Account	325	-	-	141	-	466
Fundraisers	<u>-</u>	<u>5,463</u>	<u>3,042</u>	<u>-</u>	<u>2,421</u>	<u>-</u>
Total	<u>\$ 11,347</u>	<u>\$ 30,612</u>	<u>\$ 29,454</u>	<u>\$ 13,101</u>	<u>\$ 13,101</u>	<u>\$ 12,505</u>

*The financial statement should be read only in connection with the  
accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
LISBON ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ -	\$ -	\$ 126	\$ 517	\$ 391	\$ -
Principal's General	388	-	899	524	-	13
Mailing & Postage	-	562	1,018	456	-	-
Media	709	114	284	10,613	-	11,152
Meeting Expense	-	-	504	504	-	-
Staff Appreciation	-	-	2,758	2,758	-	-
Student Activities	662	911	891	17	35	664
Gifted & Talented	-	-	-	-	-	-
Art Auction	508	-	1,631	2,428	617	688
Recorders	8	262	280	10	-	-
Strings	-	95	95	-	-	-
PBIS	-	882	669	-	-	213
Donations	4,192	6,085	2,716	-	1,178	6,383
Field Trips	335	15,680	16,428	2,840	2,427	-
Pictures	1,122	3,920	-	391	3,591	1,842
Fundraisers	14,380	4,959	6,578	-	12,761	-
Vending	1	159	1	36	36	159
Memory Book	<u>58</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58</u>	<u>-</u>
Total	<u>\$ 22,363</u>	<u>\$ 33,629</u>	<u>\$ 34,878</u>	<u>\$ 21,094</u>	<u>\$ 21,094</u>	<u>\$ 21,114</u>

# ALL SCHOOL FUNDS

Exhibit B-24

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES LONGFELLOW ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ -	\$ -	\$ 685	\$ 685	\$ -	\$ -
General MOI	2	-	60	59	1	-
Lunch Money	-	45	41	19	23	-
Principal's General	127	3	2,041	2,060	-	149
Media MOI	180	-	-	-	180	-
Media Supplies	960	256	606	1,936	-	2,546
Meeting Expenses	-	-	1,571	2,123	552	-
Staff Appreciation	-	-	1,326	1,744	418	-
Community/Partnership	92	685	943	233	-	67
Interest Income	164	-	-	-	164	-
Sales Tax	59	89	73	-	-	75
Student Awards	-	-	946	946	-	-
Student Activities	1,498	1,161	3,592	1,764	140	691
MINC/RECC	9,335	23,128	14,696	41	41	17,767
Book Cart	201	-	-	-	201	-
PBIS	-	-	982	1,244	-	262
Vocal	162	234	290	-	-	106
Band	232	450	522	-	83	77
Grants	300	-	-	-	-	300
Donations	1,104	10,961	6,233	450	5,565	717
Student Council	122	-	-	-	122	-
Book Club	27	120	146	-	1	-
Cultural Diversity	7	-	-	-	7	-
Field Trips	198	17,763	20,452	3,652	1,161	-
Exchange	-	125	125	-	-	-
School Store	354	-	-	-	281	73
Fundraisers	651	11,520	6,982	41	3,691	1,539
Pictures	3,876	3,594	-	-	4,366	3,104
Vending	-	80	80	-	-	-
Total	<u>\$ 19,651</u>	<u>\$ 70,214</u>	<u>\$ 62,392</u>	<u>\$ 16,997</u>	<u>\$ 16,997</u>	<u>\$ 27,473</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
MANOR WOODS ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 138	\$ 499	\$ 876	\$ 444	\$ 205	\$ -
Principal's General	92	-	6,842	11,328	-	4,578
Lost/Damaged Books	532	167	-	-	-	699
Postage	444	-	-	-	444	-
Media AV Supplies	3,234	-	2,330	2,947	-	3,851
Meeting Expenses	-	-	1,150	1,173	23	-
Staff Appreciation	-	-	2,847	2,847	-	-
Professional Development	4,237	-	-	23	-	4,260
Green School	201	-	50	-	-	151
Sales Tax	-	1,041	1,029	-	12	-
Class Funds	59	1,320	1,298	-	55	26
Student Activities	210	1,467	908	478	204	1,043
Gifted & Talented	29	200	200	-	-	29
Strings	-	232	232	-	-	-
Band	-	71	71	-	-	-
Donations	1,927	8,139	-	3,730	9,901	3,895
Field Trips	44	29,546	29,723	397	193	71
Exchange	-	453	453	-	-	-
School Store	417	49	-	-	466	-
Pictures	13,755	6,354	-	-	4,020	16,089
Vending Machines	-	288	-	-	288	-
Fundraisers	(22)	18,336	10,470	-	7,844	-
Memory Book	1,541	6,282	6,745	-	-	1,078
Staff Owned Account	<u>10</u>	<u>1,080</u>	<u>1,162</u>	<u>288</u>	<u>-</u>	<u>216</u>
Total	<u>\$ 26,848</u>	<u>\$ 75,524</u>	<u>\$ 66,386</u>	<u>\$ 23,655</u>	<u>\$ 23,655</u>	<u>\$ 35,986</u>

# ALL SCHOOL FUNDS

Exhibit B-26

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES NORTHFIELD ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General Office	\$ -	\$ -	\$ 9	\$ 9	\$ -	\$ -
Principal's General	7,776	2,463	5,147	5,898	3,758	7,232
Media	469	439	19	-	200	689
Meeting Expenses	-	-	818	818	-	-
Staff Appreciation	-	-	1,015	1,015	-	-
Retirement Dinner Fund	-	1,642	100	1,563	3,105	-
Student Activities	2,837	1,752	1,468	5,399	500	8,020
Music	20	420	434	-	-	6
Band	590	1,542	1,331	-	-	801
Strings	-	308	308	-	-	-
Donations	-	2,372	-	2,052	175	4,249
Field Trips	1,750	35,430	37,240	5,524	5,025	439
Pictures	-	7,421	-	-	7,421	-
Vending	-	34	-	-	-	34
Fundraisers	<u>-</u>	<u>7,695</u>	<u>5,601</u>	<u>200</u>	<u>2,294</u>	<u>-</u>
Total	<u>\$ 13,442</u>	<u>\$ 61,518</u>	<u>\$ 53,490</u>	<u>\$ 22,478</u>	<u>\$ 22,478</u>	<u>\$ 21,470</u>



**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
PHELPS LUCK ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 169	\$ -	\$ 2,062	\$ 2,380	\$ 487	\$ -
General MOI	193	-	-	-	193	-
Principal's General	1,420	-	176	2,551	49	3,746
Media	1,030	532	1,090	-	-	472
AV	910	-	258	-	-	652
Community Partnership	-	-	314	331	-	17
Meeting Expenses	-	-	2,095	2,095	-	-
Staff Appreciation	318	-	515	515	318	-
Sales Tax	40	-	157	154	-	37
Gr. 5 End of Year Act.	19	635	595	409	59	409
Student Activities	880	1,281	1,008	2,417	1,080	2,490
Leaders are Leaders	-	-	528	738	-	210
PBIS	-	-	159	159	-	-
Guidance	-	-	200	200	-	-
GT	235	-	57	-	-	178
ALS	400	-	325	6,030	-	6,105
ESOL	120	-	43	-	-	77
Bridges	649	266	812	-	-	103
Reading	210	-	-	-	210	-
Vocal Music	370	465	563	104	-	376
Band	-	88	121	137	-	104
Grants	1,779	-	-	-	1,779	-
Donations	13,103	3,332	-	1,483	11,833	6,085
Field Trips	1,891	16,457	16,915	1,760	1,425	1,768
Pictures	12,097	4,365	-	-	2,526	13,936
Vending	450	203	-	-	537	116
Fundraisers	-	3,080	1,576	-	1,504	-
School Committee	73	450	987	537	-	73
Literary Magazine	<u>323</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323</u>
Total	<u>\$ 36,679</u>	<u>\$ 31,154</u>	<u>\$ 30,556</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 37,277</u>

# ALL SCHOOL FUNDS

Exhibit B-28

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES POINTERS RUN ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 6,183	\$ 279	\$ 4,001	\$ 1,201	\$ 3,662	\$ -
Principal's General	31,973	350	7,769	17,672	1,629	40,597
Guidance	1,758	-	713	-	-	1,045
Media	6,983	181	3,651	4,390	-	7,903
Meeting Expenses	-	-	1,683	1,728	45	-
Staff Appreciation	-	-	3,509	3,509	-	-
Interest Income	354	-	-	-	354	-
Sales Tax	-	-	-	-	-	-
Class Funds	3,104	-	12	76	3,168	-
Special Ed	91	-	-	-	-	91
Student Activities	2,577	1,597	1,851	3,000	-	5,323
GT Fund	256	-	-	-	-	256
RECC	10,450	22,730	13,322	-	267	19,591
Art	7,205	2	6,259	5,328	-	6,276
Music	45	19	-	-	-	64
Tech Ed	546	-	-	-	-	546
PE	5,070	-	11	5,245	-	10,304
Donations	-	10,156	4,104	-	6,052	-
Field Trips	188	38,909	39,600	1,933	1,261	169
Exchange	-	306	24	-	282	-
Pictures	-	12,579	-	-	12,579	-
Fundraisers	-	34,887	19,921	118	15,084	-
Staff Owned	-	-	183	183	-	-
Total	<u>\$ 76,783</u>	<u>\$ 121,995</u>	<u>\$ 106,613</u>	<u>\$ 44,383</u>	<u>\$ 44,383</u>	<u>\$ 92,165</u>

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
ROCKBURN ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office/General	\$ 339	\$ 368	\$ 2,375	\$ 1,940	\$ 272	\$ -
Principal's General	158	-	-	-	158	-
Postage	-	-	-	-	-	-
Media	2,137	3,797	3,249	-	-	2,685
Meeting Expenses	-	-	360	297	-	(63)
Staff Appreciation	-	-	-	-	-	-
Community/Partnership	-	222	-	-	222	-
Green School	476	40	147	-	-	369
Class Funds	512	1,806	2,120	248	446	-
Student Activities	66	1,552	1,813	942	116	631
GT	706	500	1,250	44	-	-
Pre K Sup & Matls.	51	-	-	-	51	-
RECC	2,782	16,617	7,159	51	542	11,749
Art	1,041	-	-	403	-	1,444
Band	255	63	73	-	-	245
PE	24	-	-	-	24	-
Grant	300	876	-	-	-	1,176
Donations	2,877	11,107	1,005	519	1,708	11,790
Field Trips	196	18,632	19,264	1,324	667	221
Pictures	3,030	6,373	883	-	980	7,540
Vending	67	64	15	-	116	-
Fundraisers	-	4,355	3,314	-	1,041	-
Publications	-	-	231	231	-	-
Yearbook	-	7,191	4,064	-	44	3,083
Staff Owned	<u>211</u>	<u>64</u>	<u>416</u>	<u>388</u>	<u>-</u>	<u>247</u>
Total	<u>\$ 15,228</u>	<u>\$ 73,627</u>	<u>\$ 47,738</u>	<u>\$ 6,387</u>	<u>\$ 6,387</u>	<u>\$ 41,117</u>

# ALL SCHOOL FUNDS

Exhibit B-30

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES RUNNING BROOK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 561	\$ -	\$ 843	\$ 2,102	\$ 480	\$ 1,340
Principal's General	138	144	3,322	3,599	559	-
Guidance	68	400	80	-	-	388
Media	608	321	59	-	100	770
Meeting Expenses	-	-	87	87	-	-
Staff Appreciation	-	190	2,992	2,802	-	-
Green School	176	-	-	-	-	176
Community Partnership	-	6,985	5,457	90	-	1,618
Class Funds	1,307	487	7,654	6,655	795	-
Student Activities	723	1,040	1,265	503	-	1,001
Bridges Enrichment	2,047	3,387	4,308	-	-	1,126
Art	68	-	-	-	-	68
Reading	6	225	198	1,035	1,068	-
GT	377	500	909	32	-	-
ESOL	71	-	33	-	-	38
RECC	6,428	3,900	6,173	2,987	1,426	5,716
REA Book Store	246	-	208	-	-	38
Music Vocal	20	-	-	-	-	20
Music Strings	-	124	882	758	-	-
Health Room	27	-	76	49	-	-
Tech Ed.	876	-	-	-	-	876
PE	-	-	82	82	-	-
Speech	-	-	90	90	-	-
Physical Ed	-	-	299	381	82	-
Grants	113	300	-	-	-	413
Donations	16,365	21,666	2,501	100	23,038	12,592
Field Trips	300	10,350	16,055	9,394	3,147	842
Pictures	-	2,484	335	-	49	2,100
Fundraisers	-	637	584	-	2	51
Yearbook	-	3,424	3,015	-	-	409
Total	<u>\$ 30,525</u>	<u>\$ 56,564</u>	<u>\$ 57,507</u>	<u>\$ 30,746</u>	<u>\$ 30,746</u>	<u>\$ 29,582</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
ST. JOHN'S LANE ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office Expense	\$ 1,581	\$ -	\$ -	\$ -	\$ 1,581	\$ -
Principal's General	31,054	4,541	3,726	1,581	9,968	23,482
Postage	-	-	-	-	-	-
Media	613	269	74	-	-	808
Technology	43	-	-	-	-	43
Meeting Expenses	-	-	2,441	2,441	-	-
Staff Appreciation	-	-	2,527	2,527	-	-
Green School	100	-	-	-	-	100
Student Activities	-	1,435	4,689	5,000	-	1,746
GT	82	-	-	-	-	82
ART	63	-	-	-	-	63
Music	-	384	384	-	-	-
Pictures	4,360	1,032	-	-	-	5,392
Donations	6,195	3,507	62	5,338	5,338	9,640
Staff Owned	23	-	-	-	-	23
Field Trips	<u>2,006</u>	<u>26,691</u>	<u>26,954</u>	<u>565</u>	<u>565</u>	<u>1,743</u>
Total	<u>\$ 46,120</u>	<u>\$ 37,859</u>	<u>\$ 40,857</u>	<u>\$ 17,452</u>	<u>\$ 17,452</u>	<u>\$ 43,122</u>

# ALL SCHOOL FUNDS

Exhibit B-32

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES STEVENS FOREST ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General Materials	\$ -	\$ -	\$ 60	\$ 60	\$ -	\$ -
Copier	15	-	-	-	15	-
Office	-	-	10	15	-	5
Principal's General	-	-	970	970	-	-
Postage	-	685	685	-	-	-
Media	7,628	187	2,800	825	-	5,840
Community/Partnership	-	-	2,379	2,379	-	-
Meeting Expenses	-	-	1,977	1,977	-	-
Staff Appreciation	-	-	2,536	2,536	-	-
Interest Income	947	-	-	-	947	-
Sales Tax	2	-	-	-	2	-
Class Funds	167	405	424	221	254	115
Student Activities	4,263	1,794	7,613	7,105	1,581	3,968
Gifted & Talented	687	-	567	-	-	120
Strings	9	234	234	-	-	9
Vocal Music	212	39	-	-	-	251
Band	1	5	68	62	-	-
Grants	1,442	4,050	2,531	-	179	2,782
Donations	7,899	11,746	1,313	4,184	10,681	11,835
Clubs	46	175	406	349	-	164
Spirit Wear	-	1,847	792	-	1,055	-
Field Trips	114	6,623	6,995	677	314	105
Exchange	-	587	587	-	-	-
School Pictures	2,057	3,569	-	-	970	4,656
Vending	619	62	42	-	-	639
Yearbook	-	1,887	-	-	-	1,887
Memorial	326	824	-	-	-	1,150
Fundraisers	<u>527</u>	<u>9,057</u>	<u>4,222</u>	<u>-</u>	<u>5,362</u>	<u>-</u>
Total	<u>\$ 26,961</u>	<u>\$ 43,776</u>	<u>\$ 37,211</u>	<u>\$ 21,360</u>	<u>\$ 21,360</u>	<u>\$ 33,526</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
SWANSFIELD ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	<b>Balance July 1, 2013</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Balance June 30, 2014</b>
Principal's General	\$ 1,243	\$ -	\$ 1,273	\$ 1,000	\$ -	\$ 970
PBIS	525	-	542	896	-	879
Media	666	315	1,106	1,005	-	880
Meeting Expenses	-	-	544	544	-	-
Community Partnership	-	-	223	223	-	-
Sales Tax	39	21	58	-	2	-
Student Activities	661	1,323	1,224	349	-	1,109
Class Funds	97	-	536	553	2	112
GT	194	338	861	500	36	135
Bridges	18	-	19	19	18	-
Reading	494	355	-	-	-	849
Strings	-	128	117	-	-	11
Vocal Music	-	224	244	36	-	16
Chorus	-	-	-	1,000	-	1,000
Band	206	114	119	-	-	201
Summer School	-	-	76	76	-	-
Donations	1,790	5,556	147	495	4,622	3,072
Field Trips	649	16,302	17,371	1,780	1,080	280
Pictures	3,443	3,663	-	-	2,708	4,398
Fundraisers	-	3,290	1,899	-	1,391	-
Staff Appreciation	-	-	1,073	1,073	-	-
Staff Owned	<u>2,468</u>	<u>463</u>	<u>684</u>	<u>310</u>	<u>-</u>	<u>2,557</u>
<b>Total</b>	<b><u>\$ 12,493</u></b>	<b><u>\$ 32,092</u></b>	<b><u>\$ 28,116</u></b>	<b><u>\$ 9,859</u></b>	<b><u>\$ 9,859</u></b>	<b><u>\$ 16,469</u></b>



# ALL SCHOOL FUNDS

Exhibit B-34

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES TALBOTT SPRINGS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ 1,975	\$ 14	\$ 5,100	\$ 3,214	\$ -	\$ 103
Postage	-	-	432	432	-	-
Media	442	27	-	-	-	469
Community Partnership	1,000	620	1,342	-	138	140
Meeting Expense	-	-	95	95	-	-
Staff Appreciation	-	-	3,567	3,567	-	-
Interest Income	862	-	-	-	862	-
Sales Tax	-	68	-	-	-	68
Class Funds	-	-	-	870	870	-
Student Activities	8,085	1,314	3,127	3,970	192	10,050
GT	202	-	321	119	-	-
Music	428	732	790	-	-	370
Grants	1,036	-	-	-	1,036	-
Donations	3,389	14,695	2,393	345	10,607	5,429
Field Trips	1,653	16,466	19,394	5,454	1,661	2,518
Pictures	4,515	2,874	163	-	-	7,226
Vending	196	63	414	155	-	-
Fundraisers	-	12,960	8,753	-	4,207	-
Bridges	-	(1,101)	251	1,696	344	-
Yearbooks	<u>568</u>	<u>3,828</u>	<u>3,918</u>	<u>-</u>	<u>-</u>	<u>478</u>
Total	<u>\$ 24,351</u>	<u>\$ 52,560</u>	<u>\$ 50,060</u>	<u>\$ 19,917</u>	<u>\$ 19,917</u>	<u>\$ 26,851</u>

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
THUNDER HILL ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 1,505	\$ 500	\$ 2,124	\$ 1,054	\$ -	\$ 935
Principal's General	2,437	-	1,383	-	1,054	-
Media	1,215	1,440	2,442	624	63	774
Technology	81	-	-	-	-	81
Meeting Expenses	-	-	1,034	1,034	-	-
Staff Appreciation	-	-	3,699	3,699	-	-
Sales Tax	30	-	82	53	-	1
Professional Development	42	-	75	33	-	-
Instruction Materials	26	-	343	317	-	-
Instructional Support	1,630	-	1,931	301	-	-
Class Funds	138	1,130	1,289	662	117	524
Athletics General	315	-	-	-	315	-
Green School	129	9	-	-	-	138
ALS Supplies	-	-	18	18	-	-
Community Partnership	-	57	172	115	-	-
Student Activities	49	1,709	2,393	4,633	52	3,946
STEM Sci Tech Eng	-	-	383	383	-	-
GT	-	-	298	298	-	-
Book Cart	308	292	429	153	16	308
Music	242	-	-	-	242	-
Donations	7,172	1,107	4,260	-	4,019	-
Field Trips	1,680	12,799	13,455	1,340	1,340	1,024
Pictures	4,230	3,511	-	-	6,900	841
Staff Vending	-	49	-	-	-	49
Staff Owned	146	370	450	-	-	66
Fundraisers	-	599	-	-	599	-
Total	<u>\$ 21,375</u>	<u>\$ 23,572</u>	<u>\$ 36,260</u>	<u>\$ 14,717</u>	<u>\$ 14,717</u>	<u>\$ 8,687</u>

# ALL SCHOOL FUNDS

Exhibit B-36

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES TRIADELPHIA RIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General Office	\$ 4,051	\$ -	\$ 239	\$ 3,190	\$ -	\$ 7,002
Principal's General	8,713	-	5,833	-	2,880	-
School Materials	-	-	1,709	1,709	-	-
S.T.E.M.	4,034	-	-	3,628	-	7,662
Media	2,588	20	3,791	2,543	-	1,360
Meeting Expenses	-	-	1,397	1,397	-	-
Staff Appreciation	-	-	4,908	4,908	-	-
Interest Income	301	-	-	-	301	-
Sales Tax	318	371	1,055	375	9	-
School Store	-	341	257	-	9	75
Green Store	-	-	50	50	-	-
Professional Development	-	-	1,614	1,614	-	-
Student Activities	378	1,484	8,019	6,739	-	582
GT	103	-	40	-	-	63
RECC	494	25	-	-	-	519
Grants	-	-	-	-	-	-
Donations	9,236	6,639	-	5,739	15,525	6,089
Field Trips	1,585	19,970	20,145	987	987	1,410
Pictures	10,670	5,198	-	-	6,306	9,562
Fundraisers	-	13,523	7,026	-	6,497	-
Yearbook	<u>2,070</u>	<u>6,460</u>	<u>5,448</u>	<u>-</u>	<u>365</u>	<u>2,717</u>
Total	<u>\$ 44,541</u>	<u>\$ 54,031</u>	<u>\$ 61,531</u>	<u>\$ 32,879</u>	<u>\$ 32,879</u>	<u>\$ 37,041</u>

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
VETERANS ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ 2,324	\$ 2,264	\$ 10,601	\$ 11,795	\$ 308	\$ 5,474
Postage	368	-	-	-	368	-
Meeting Expenses	-	-	1,708	2,792	1,084	-
Media	61	167	159	-	-	69
G & T	-	147	-	-	-	147
Class Funds	3,396	-	266	-	-	3,130
Student Activities	1,456	1,789	50	125	-	3,320
RECC	14,470	28,634	29,712	-	4,071	9,321
Music	3,995	1,165	6,232	4,363	479	2,812
Summer School	125	-	-	-	125	-
Technology	500	-	66	-	-	434
Donations	3,233	2,722	1,212	1,151	5,874	20
Scholars Academy	617	1,049	1,392	902	773	403
Field Trips	1,065	21,946	21,687	1,227	1,227	1,324
Exchange	-	-	-	-	-	-
Pictures/Recycling	9,066	5,541	2,422	-	4,021	8,164
Fundraisers	<u>-</u>	<u>6,985</u>	<u>2,960</u>	<u>-</u>	<u>4,025</u>	<u>-</u>
Total	<u>\$ 40,676</u>	<u>\$ 72,409</u>	<u>\$ 78,467</u>	<u>\$ 22,355</u>	<u>\$ 22,355</u>	<u>\$ 34,618</u>

# ALL SCHOOL FUNDS

Exhibit B-38

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES WATERLOO ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office/Postage	\$ -	\$ 863	\$ 1,017	\$ 9,137	\$ 257	\$ 8,726
Principal's General	7,324	369	1,238	-	6,455	-
Media	14,965	460	1,218	2,635	-	16,842
Meeting Expenses	-	1	2,245	2,244	-	-
Staff Appreciation	-	-	775	775	-	-
Community Partnership	-	-	244	244	-	-
Green School	165	-	-	-	165	-
Sales Tax	74	41	71	-	4	40
Professional Development	-	-	173	173	-	-
Class Funds	228	2	-	-	5	225
Student Activities	21	1,419	3,692	2,423	-	171
Winter Fun Celebration	-	2,698	2,588	175	285	-
GT	597	-	353	83	281	46
Science	-	-	720	-	-	(720)
RECC	10,437	27,055	21,646	530	875	15,501
MOI	756	-	110	-	-	646
Grants	954	2,200	1,576	-	82	1,496
Donations	10,666	3,016	-	-	2,135	11,547
Student Council	281	-	30	-	-	251
Music	4	241	45	-	4	196
Field Trips	111	22,519	24,515	3,996	2,111	-
Pictures	-	5,447	-	-	5,447	-
Vending	366	547	581	-	-	332
Fundraisers	<u>-</u>	<u>14,815</u>	<u>10,506</u>	<u>-</u>	<u>4,309</u>	<u>-</u>
Total	<u>\$ 46,949</u>	<u>\$ 81,693</u>	<u>\$ 73,343</u>	<u>\$ 22,415</u>	<u>\$ 22,415</u>	<u>\$ 55,299</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
WAVERLY ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Technology	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ 116
Materials of Instruction	156	1,440	7,364	5,768	-	-
Principal's General	5,319	1,738	1,786	1	4,484	788
Media	475	230	307	-	-	398
Meeting Expenses	-	-	5,491	5,491	-	-
Staff Appreciation	-	-	2,267	2,267	-	-
Sales Tax	118	57	116	-	1	58
Green School	17	-	-	-	-	17
PALS	21	-	-	-	21	-
IALS	102	-	-	-	102	-
Student Activities	1,374	1,698	1,335	123	1,301	559
GT	-	-	372	372	-	-
RECC	7,971	14,992	14,666	-	666	7,631
Science	-	-	930	930	-	-
Vocal Music	2,850	2,812	3,778	-	-	1,884
Band	386	318	318	-	-	386
PE	200	100	135	-	-	165
Donations	-	1,876	1	-	1,838	37
Field Trips	578	23,466	23,758	1,338	673	951
Pictures	-	7,205	1	1	7,205	-
Staff Owned	608	4,115	3,767	-	-	956
Fundraisers	-	1,485	1,440	-	-	45
Total	<u>\$ 20,291</u>	<u>\$ 61,532</u>	<u>\$ 67,832</u>	<u>\$ 16,291</u>	<u>\$ 16,291</u>	<u>\$ 13,991</u>

# ALL SCHOOL FUNDS

Exhibit B-40

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES WEST FRIENDSHIP ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 100	\$ -	\$ 91	\$ -	\$ 9	\$ -
General Materials	724	390	4,071	7,499	-	4,542
Media	3,525	14	-	7,008	5,127	5,420
Meeting Expenses	-	-	792	792	-	-
Staff Appreciation	-	-	2,528	2,528	-	-
Professional Development	-	-	2,184	2,184	-	-
Community Partnership	-	-	39	39	-	-
Sales Tax	-	16	30	14	-	-
ALS Class	16	-	-	-	-	16
Student Activities	502	619	1,531	410	-	-
Gifted and Talented	393	-	277	-	-	116
Art	423	-	131	-	-	292
Band	51	526	513	-	13	51
Vocal Music	13	137	124	-	-	26
Grants	1,270	768	1,536	768	1,270	-
Donations	7,630	2,971	196	4,727	10,405	4,727
Clubs	449	-	-	-	-	449
Field Trips	-	7,858	7,849	872	872	9
Pictures	7,783	3,245	-	-	4,013	7,015
Fundraisers	-	3,684	1,433	-	2,251	-
Yearbook	22	6,214	4,336	244	2,144	-
Memorial/Scholarship	1,525	-	335	-	981	209
Staff Owned	<u>3,067</u>	<u>-</u>	<u>-</u>	<u>2,629</u>	<u>2,629</u>	<u>3,067</u>
Total	<u>\$ 27,493</u>	<u>\$ 26,442</u>	<u>\$ 27,996</u>	<u>\$ 29,714</u>	<u>\$ 29,714</u>	<u>\$ 25,939</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*



**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
WORTHINGTON ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 38	\$ -	\$ 1,847	\$ 2,555	\$ 82	\$ 664
Media	109	370	73	759	-	1,165
Meeting Expenses	-	-	1,529	1,529	-	-
Green School	616	-	400	-	-	216
Student Activities	1,932	1,226	2,521	592	-	1,229
G & T	-	150	-	-	-	150
Music & Vocal	50	386	361	-	-	75
Strings	406	-	-	-	-	406
Donations	648	5,222	-	2,951	3,542	5,279
Field Trips	490	25,816	25,461	828	827	846
Pictures	4,463	4,943	-	-	4,003	5,403
Fundraisers	-	7,194	6,434	-	760	-
Yearbook	<u>-</u>	<u>8,125</u>	<u>6,302</u>	<u>-</u>	<u>-</u>	<u>1,823</u>
Total	<u>\$ 8,752</u>	<u>\$ 53,432</u>	<u>\$ 44,928</u>	<u>\$ 9,214</u>	<u>\$ 9,214</u>	<u>\$ 17,256</u>



# **MIDDLE**

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# **SCHOOLS**



## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES BONNIE BRANCH MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ -	\$ -	\$ 566	\$ -	\$ 11,336	\$ -
Lost Textbooks	2,773	284	159	-	-	2,898
Assignment Books	3,475	-	3,474	-	-	1
Principal's General	23,556	-	945	19,256	9,380	32,487
Media	380	54	262	-	-	172
Community/Partnership	100	-	-	-	-	100
Meeting Expenses	-	-	1,637	1,637	-	-
Staff Appreciation	-	-	3,745	3,745	-	-
Interest Income	20	-	-	-	20	-
Class Funds	3,722	9,375	6,522	285	530	6,330
Fall Fling	150	-	149	-	-	1
Special Ed	232	-	-	-	-	232
Sales Tax	-	-	-	59	-	59
Student Activities	14,530	3,552	2,285	615	1,702	14,710
Clubs	12	351	205	-	-	158
Summer School	526	-	17	-	509	-
Related Arts	4	-	-	-	4	-
Home Economics	94	-	19	-	-	75
Science	717	300	585	300	-	732
Strings	369	-	-	-	-	369
Band	1,491	-	-	-	-	1,491
Health	109	-	-	-	-	109
Foreign Language	1,329	-	825	338	-	842
Tech Ed	10	-	10	-	-	-
Drama	2,421	-	-	-	-	2,421
PE	9	5,101	6,573	1,467	-	4
Grants	1,338	482	573	-	-	1,247
Donations	66	9,417	-	-	9,457	26
Field Trips	4,900	106,417	114,001	12,195	3,365	6,146
School Store/PBIS	81	2,239	1,596	773	-	1,497
Pictures	-	5,600	-	7,982	7,982	5,600
Vending	75	397	-	-	472	-
Fundraisers	872	14,939	10,854	331	4,061	1,227
Memory Books	562	7,796	7,382	-	-	976
Staff Owned	<u>165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165</u>	<u>-</u>
Total	<u>\$ 75,990</u>	<u>\$ 166,304</u>	<u>\$ 162,384</u>	<u>\$ 48,983</u>	<u>\$ 48,983</u>	<u>\$ 79,910</u>

# BURLEIGH MANOR MIDDLE

Exhibit C-2

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES BURLEIGH MANOR MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 3,652	\$ -	\$ 273	\$ 803	\$ 454	\$ 3,728
Principal's General	297	219	5,279	5,965	1,202	-
Postage	131	-	-	-	131	-
Media	1,051	243	814	2,041	9	2,512
Community/Partnership	-	-	1,235	1,235	-	-
Meeting Expenses	-	-	1,679	1,738	59	-
Staff Appreciation	-	-	5,535	5,594	59	-
Sales Tax	493	854	1,740	404	11	-
Class Funds	3,193	-	-	1,195	53	4,335
Student Activities	1,653	3,238	6,481	5,194	1,221	2,383
GT	402	284	210	477	218	735
Art	1,351	616	581	-	-	1,386
English	558	4,330	4,186	-	-	702
Math	1,056	302	1,300	89	-	147
FACS	1,871	500	429	-	-	1,942
Social Studies	319	21	100	-	-	240
Science	1,730	161	858	3,611	-	4,644
Reading	291	500	406	-	-	385
Music	5,086	4,508	6,487	2,577	792	4,892
World Language	481	98	59	-	-	520
Tech Ed	149	200	-	-	-	349
PE	928	4,125	6,201	1,247	62	37
Donations	12,518	14,399	6	592	15,618	11,885
Student Government	7,082	375	1,404	1,244	821	6,476
Dance	-	1,066	581	32	517	-
Intramurals	1,125	-	754	937	-	1,308
Field Trips	6,816	146,742	144,262	7,152	11,076	5,372
Pictures	9,818	4,000	-	1,216	8,735	6,299
Vending	-	332	332	-	-	-
School Store	85	-	-	-	85	-
Fundraisers	2,260	31,303	25,688	3,746	11,621	-
Memory Book	7,814	6,198	10,534	5,425	325	8,578
Scholarship	4,459	-	-	890	335	5,014
Staff Owned	-	-	-	203	203	-
Total	<u>\$ 76,669</u>	<u>\$ 224,614</u>	<u>\$ 227,414</u>	<u>\$ 53,607</u>	<u>\$ 53,607</u>	<u>\$ 73,869</u>

*The financial statement should be read only in connection with the  
accompanying summary of significant accounting policies.*

# CLARKSVILLE MIDDLE

Exhibit C-3

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES CLARKSVILLE MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 158	\$ -	\$ 719	\$ 561	\$ -	\$ -
Principal's General	2,946	3,307	763	6,393	3,925	7,958
Guidance	177	-	-	19	-	196
Media	546	128	326	-	-	348
Meeting Expenses	-	-	692	2,391	1,699	-
Staff Appreciation	-	43	3,699	3,656	-	-
Class Funds	3,068	7,265	5,694	20	-	4,659
Special Ed	643	-	-	-	-	643
Student Activities	3,174	2,770	2,821	13,402	177	16,348
Resource Team	500	-	-	-	500	-
English	1,402	94	-	-	-	1,496
GT	358	645	512	-	-	491
Home Ec.	603	-	-	-	-	603
Math	657	50	16	-	-	691
Social Studies	548	125	-	-	-	673
Science	1,001	85	-	1,276	-	2,362
Reading	561	-	-	-	-	561
Strings	500	-	-	-	-	500
Chorus	665	6,500	6,717	-	-	448
Band	-	172	733	561	-	-
Drama	2,982	-	952	-	-	2,030
Clubs	-	620	570	50	100	-
PE	1,530	5,875	4,227	-	-	3,178
Grants	78	-	-	-	78	-
Donations	1,588	12,691	1,312	200	12,635	532
Field Trips	14,558	88,137	84,924	6,635	15,157	9,249
Pictures	-	1,418	525	3,908	4,801	-
Fundraisers	8,477	4,203	3,250	-	-	9,430
Memory Book	124	8,774	7,441	-	-	1,457
Staff Owned	<u>465</u>	<u>284</u>	<u>348</u>	<u>-</u>	<u>-</u>	<u>401</u>
Total	<u>\$ 47,309</u>	<u>\$ 143,186</u>	<u>\$ 126,241</u>	<u>\$ 39,072</u>	<u>\$ 39,072</u>	<u>\$ 64,254</u>

*The financial statement should be read only in connection with the  
accompanying summary of significant accounting policies.*



# DUNLOGGIN MIDDLE

Exhibit C-4

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES DUNLOGGIN MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General/Office	\$ 634	\$ 500	\$ 947	\$ 4,578	\$ -	\$ 4,765
Principal's General	3,831	1,786	2,284	223	3,556	-
Media	3,970	-	160	176	-	3,986
Community/Partnership	-	613	1,163	826	276	-
Meeting Expenses	-	200	1,566	1,366	-	-
Staff Appreciation	-	100	1,391	1,613	322	-
Outdoor Ed.	17,763	39,627	43,124	903	120	15,049
Student Activities	6,881	4,244	4,329	648	-	7,444
8th Grade Dance	-	3,442	3,352	315	405	-
Lunch Fund	170	-	18	-	152	-
GT	230	-	-	-	230	-
English	1,263	30	-	-	-	1,293
Math	1,508	14	59	-	-	1,463
Home Ec (FACS)	115	-	-	64	-	179
Cooking for the Homeless	64	-	-	-	64	-
Social Studies	217	24	64	232	-	409
Living History	232	-	-	-	231	1
JR Scholastic	-	-	-	-	-	-
Science	150	-	-	-	-	150
Reading	1,340	9	60	-	-	1,289
Chorus	1,456	-	790	166	-	832
Band	-	-	25	25	-	-
Summer School	79	-	-	-	79	-
Grants	429	1,927	1,417	-	678	261
Donations	136	-	-	-	135	1
Clubs	-	-	-	-	-	-
Field Trips	1,663	37,651	37,224	949	1,309	1,730
School Store	-	-	-	-	-	-
Pictures	-	1,934	-	-	1,934	-
Vending	-	586	-	-	586	-
Exchange	-	-	-	-	-	-
Fundraisers	-	6,140	4,308	-	1,832	-
Yearbook	<u>1,724</u>	<u>4,826</u>	<u>4,271</u>	<u>-</u>	<u>175</u>	<u>2,104</u>
Total	<u>\$ 43,855</u>	<u>\$ 103,653</u>	<u>\$ 106,552</u>	<u>\$ 12,084</u>	<u>\$ 12,084</u>	<u>\$ 40,956</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*



# ELKRIDGE LANDING MIDDLE

Exhibit C-5

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ELKRIDGE LANDING MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Lost Books	\$ 486	\$ 358	\$ -	\$ -	\$ -	\$ 844
Assignment Books	352	5	-	-	357	-
Principal's General	3,321	3,311	1,169	20,728	9,545	16,646
Office Postage	4,143	-	223	-	2,267	1,653
Media	1,200	105	1,280	150	-	175
Meeting Expenses	-	-	1,120	1,120	-	-
Staff Appreciation	-	-	4,541	4,541	-	-
Sales Tax	-	-	212	212	-	-
Exchange Account	-	15	15	-	-	-
Class Funds	3,176	806	2,128	1,764	3,618	-
Student Activities	701	5,591	10,445	5,737	486	1,098
After School Bus	1,460	642	999	-	-	1,103
Related Arts	167	-	90	-	-	77
Home Ec	40	-	40	-	-	-
Science	292	190	184	-	4	294
Music	583	901	1,485	912	41	870
Strings	1,430	717	1,130	521	5	1,533
Band	2,951	1,832	4,703	2,188	-	2,268
PE	5,586	-	2,215	240	-	3,611
Donations	400	1,005	-	41	356	1,090
Student Council	377	-	-	-	377	-
Drama	806	1,220	2,330	960	-	656
Field Trips	7,961	90,241	88,376	4,635	5,662	8,799
School Store	280	480	293	16	179	304
Pictures	12,685	5,776	-	-	18,461	-
Fundraisers	-	16,696	14,289	1,562	3,969	-
Memory Book	<u>1,604</u>	<u>2,722</u>	<u>1,404</u>	<u>-</u>	<u>-</u>	<u>2,922</u>
Total	<u>\$ 50,001</u>	<u>\$ 132,613</u>	<u>\$ 138,671</u>	<u>\$ 45,327</u>	<u>\$ 45,327</u>	<u>\$ 43,943</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# ELLCOTT MILLS MIDDLE

Exhibit C-6

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ELLCOTT MILLS MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 117	\$ 500	\$ 680	\$ 282	\$ 219	\$ -
Principal's General	6,054	-	232	4,317	7,089	3,050
Prof. Memberships/Dues	-	-	654	654	-	-
Postage	6	-	25	-	(19)	-
Media	2,786	-	718	3,245	-	5,313
Community/Partnership	-	-	53	53	-	-
Meeting Expenses	-	-	1,728	1,872	-	144
Staff Appreciation	-	-	4,802	4,917	115	-
Sales Tax	21	477	371	-	-	127
Professional Development	-	-	450	450	-	-
Class Funds	4,213	50	573	1,534	1,576	3,648
Student Activities	1,679	3,444	1,987	-	169	2,967
Activity Bus	352	2,332	2,520	1,546	-	1,710
Student Planners	778	212	-	-	-	990
Student Obligations	1,084	310	6	-	45	1,343
Special Ed	581	100	-	-	33	648
GT	-	500	179	-	-	321
Art	124	-	-	-	-	124
Math	-	684	831	147	-	-
Home Ec	2,646	-	56	-	-	2,590
Science	1,980	500	289	-	-	2,191
Science Stem	-	-	-	480	-	480
English	381	500	1,557	1,557	-	881
Reading	846	500	1,346	-	-	-
Band	1,728	98	1,370	4,402	-	4,858
Social Studies	723	500	980	-	-	243
PE	1,034	5,156	5,608	-	-	582
Donations	13,251	10,072	375	7,189	18,040	12,097
Clubs	4	-	153	149	-	-
Field Trips	3,500	64,596	64,406	3,461	2,574	4,577
Exchange	-	196	196	-	-	-
School Store	861	2,583	3,631	224	-	37
Pictures	-	3,887	-	-	3,887	-
Vending	7,686	492	-	-	870	7,308
Fundraisers	341	9,997	8,079	-	1,946	313
Memory Book	13	9,287	9,590	290	-	-
Staff Owned	-	225	-	-	225	-
Total	<u>\$ 52,789</u>	<u>\$ 117,198</u>	<u>\$ 113,445</u>	<u>\$ 36,769</u>	<u>\$ 36,769</u>	<u>\$ 56,542</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# FOLLY QUARTER MIDDLE

Exhibit C-7

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES FOLLY QUARTER MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ 5,250	\$ -	\$ 65	\$ 113	\$ 113	\$ 5,185
PBIS	613	-	609	42	-	46
Textbooks Lost & Damaged	1,537	682	1,493	-	-	726
Media Lost Books	182	69	150	-	-	101
Community/Partnership	-	-	390	390	-	-
Meeting Expenses	-	-	1,183	1,183	-	-
Sales Tax	121	246	677	313	3	-
Staff Appreciation	-	-	470	2,775	2,305	-
Exchange	-	598	598	-	-	-
Green School	326	-	-	-	-	326
Class Funds	1,593	2,104	2,424	-	-	1,273
Student Activities	2,972	3,512	4,671	99	500	1,412
Art	338	35	895	1,441	-	919
FACS	34	184	1,125	1,195	19	269
Science	96	-	-	-	96	-
Strings	97	123	72	-	-	148
Chorus	87	-	-	-	-	87
Band	236	2,336	2,490	-	-	82
Foreign Language	169	13	118	216	-	280
Tech Ed	309	270	849	615	-	345
Drama	3,405	1,215	1,835	-	-	2,785
PE	3,876	5,597	3,034	-	313	6,126
Donations	4,305	7,823	72	71	3,964	8,163
Clubs	444	816	932	374	-	702
Field Trips	4,071	84,854	88,493	1,620	1,110	942
Pictures	3,088	4,206	2,084	2,084	3,525	3,769
Vending	204	220	-	-	176	248
Fundraisers	-	7,129	6,722	-	407	-
Total	<u>\$ 33,353</u>	<u>\$ 122,032</u>	<u>\$ 121,451</u>	<u>\$ 12,531</u>	<u>\$ 12,531</u>	<u>\$ 33,934</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# GLENWOOD MIDDLE

Exhibit C-8

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES GLENWOOD MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office Expense	\$ 534	\$ -	\$ 110	\$ 1,239	\$ 1,663	\$ -
Principal's General	6,175	437	3,683	6,895	1,736	8,088
Media	1,378	158	284	-	-	1,252
Community/Partnership	-	-	65	65	-	-
Meeting Expenses	-	-	1,426	1,426	-	-
Staff Appreciation	-	-	245	245	-	-
Interest Income	1,239	-	-	-	1,239	-
Sales Tax	334	92	546	187	20	47
Student Activity	3,896	2,412	2,822	2,785	23	6,248
Class Activities	-	-	401	1,253	302	550
PBIS/ASSET	222	-	-	-	-	222
Life Skills	249	-	-	-	249	-
Gifted & Talented	2,756	25	1,450	2,766	-	4,097
Art	353	-	-	896	-	1,249
English	545	157	-	-	-	702
Math	847	90	46	-	-	891
FACS	414	-	190	-	-	224
Social Studies	572	135	250	-	-	457
Science	66	-	47	-	-	19
Band	1,402	176	176	-	1	1,401
Music Vocal	766	26	244	1,494	1,420	622
Language	62	-	-	-	-	62
Tech Ed	90	-	-	-	-	90
Physical Education	(1,529)	3,162	205	83	139	1,372
Donations	670	3,612	-	-	4,282	-
Clubs	2,750	320	649	216	1,436	1,201
Field Trips	2,353	74,005	77,969	4,091	784	1,696
Pictures	-	5,232	-	-	5,232	-
Vending Machines	18	76	94	-	-	-
Fundraisers	146	33,981	30,668	-	3,459	-
Exchange	-	120	120	-	-	-
Memory Book	-	10,865	9,209	725	2,381	-
Total	<u>\$ 26,308</u>	<u>\$ 135,081</u>	<u>\$ 130,899</u>	<u>\$ 24,366</u>	<u>\$ 24,366</u>	<u>\$ 30,490</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# HAMMOND MIDDLE

Exhibit C-9

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES HAMMOND MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ 2,766	\$ -	\$ 1,544	\$ 2,574	\$ 1,926	\$ 1,870
Media	4,246	85	2,957	2,203	587	2,990
Meeting Expenses	-	-	2,190	2,190	-	-
Staff Appreciation	-	-	1,523	1,523	-	-
Green School	325	9	-	-	-	334
Class Funds	51	-	-	-	51	-
Student Activities	6,915	2,286	5,264	3,725	691	6,971
Related Arts	506	-	46	-	460	-
GT	745	112	439	1,004	905	517
English	783	15	421	-	-	377
Math	235	-	47	-	-	188
Social Studies	169	-	30	-	-	139
Science	303	-	-	-	-	303
Reading	238	-	307	69	-	-
Band	6,793	430	679	400	112	6,832
French	25	50	-	-	-	75
Spanish	90	-	-	-	-	90
Tech Ed	6	-	-	-	-	6
PE	762	3,167	3,859	-	-	70
Grants	2,540	-	-	-	25	2,515
Donations	9,652	6,637	4,069	6,394	13,186	5,428
Clubs	1,006	349	130	25	-	1,250
Field Trips	2,656	73,330	76,582	6,212	1,721	3,895
Pictures	-	2,574	-	-	2,574	-
Fundraisers	134	8,616	4,286	587	5,051	-
Memory Book	-	5,771	6,087	383	-	67
Staff Owned	-	82	-	-	-	82
Literary Magazine	<u>230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230</u>
Total	<u>\$ 41,176</u>	<u>\$ 103,513</u>	<u>\$ 110,460</u>	<u>\$ 27,289</u>	<u>\$ 27,289</u>	<u>\$ 34,229</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# HARPER'S CHOICE MIDDLE

Exhibit C-10

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES HARPER'S CHOICE MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General Office	\$ 153	\$ -	\$ 199	\$ 4,511	\$ -	\$ 4,465
Lost Books	1,282	565	248	-	643	956
Principal's General	2,892	50	1,126	2,453	4,269	-
PBIS	548	-	322	1,020	185	1,061
Media	553	-	175	643	-	1,021
Meeting Expenses	-	-	1,189	1,189	-	-
Staff Appreciation	-	-	2,038	2,038	-	-
Sales Tax	45	256	331	33	3	-
PE	1,969	2,369	2,423	-	-	1,915
Special Education	455	-	-	-	-	455
Student Activities	-	2,714	6,774	4,150	90	-
GT	378	99	362	-	85	30
Health	24	294	274	-	-	44
Art	65	-	-	-	55	10
English/Vocab	1,118	-	474	-	-	644
Home Ec	17	-	15	-	2	-
Social Studies	-	400	-	-	-	400
Science Department	56	-	-	-	-	56
Vocal Music (Music Dept.)	284	450	450	-	284	-
World Language	499	-	298	-	-	201
Donations	2,939	5,370	160	-	8,149	-
Clubs	1,231	615	2,328	680	75	123
Drama Game Show	-	734	-	-	734	-
Field Trips	3,875	51,698	59,998	11,589	4,689	2,475
Pictures	2,939	1,783	-	-	4,722	-
Vending	178	514	-	-	692	-
Fundraisers	87	16,161	12,435	458	4,054	217
Memory Book	<u>559</u>	<u>1,169</u>	<u>1,154</u>	<u>-</u>	<u>33</u>	<u>541</u>
Total	<u>\$ 22,146</u>	<u>\$ 85,241</u>	<u>\$ 92,773</u>	<u>\$ 28,764</u>	<u>\$ 28,764</u>	<u>\$ 14,614</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
LAKE ELKHORN MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 1,421	\$ -	\$ 3,056	\$ 3,732	\$ 1,525	\$ 572
Media	2,207	35	-	-	2,053	189
Meeting Expense	-	-	445	445	-	-
Staff Appreciation	-	-	100	3,150	3,050	-
Sales Tax	8	187	-	-	-	195
Student Activities	195	2,210	2,471	500	403	31
G/T	19	-	-	-	-	19
Bridge over Cradlerock	-	1,760	437	-	155	1,168
EOY Dance	-	1,965	3,113	1,184	36	-
Strings	668	3,866	5,230	2,384	1,253	435
Chorus	296	5,477	6,956	1,851	-	668
Band	-	4,714	6,122	2,234	-	826
PE	948	2,158	1,784	-	400	922
Donations	496	4,137	-	-	3,664	969
Clubs	1,838	13,132	15,963	2,745	-	1,752
Field Trips	-	14,893	15,327	5,022	2,688	1,900
Pictures	1,056	885	-	-	885	1,056
Fundraisers	122	13,060	5,929	74	7,327	-
Memory Book	-	1,765	1,883	118	-	-
Total	<u>\$ 9,274</u>	<u>\$ 70,244</u>	<u>\$ 68,816</u>	<u>\$ 23,439</u>	<u>\$ 23,439</u>	<u>\$ 10,702</u>

# LIME KILN MIDDLE

Exhibit C-12

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES LIME KILN MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 4,835	\$ 40	\$ 17	\$ 144	\$ 5,002	\$ -
Principal's General	950	-	1,771	13,952	1,253	11,878
Media	1,482	-	-	-	-	1,482
Meeting Expenses	-	-	1,080	1,080	-	-
Staff Appreciation	-	-	2,287	2,287	-	-
Interest Income	5,099	-	-	-	5,099	-
Sales Tax	-	-	-	-	-	-
Track	6,024	-	5,024	-	1,000	-
Student Activities	1,386	3,597	8,828	9,629	1,313	4,471
GT	414	-	-	-	-	414
Art	274	-	17	-	-	257
English	213	-	-	-	-	213
Math	361	-	-	-	-	361
Social Studies	316	-	-	-	-	316
Science	169	-	-	-	-	169
Reading	283	-	-	-	-	283
Vocal Music	493	8	83	-	-	418
Band	-	2,223	2,029	-	-	194
PE	384	5,508	5,967	75	-	-
Donations	6,159	2,460	-	-	8,619	-
Clubs	86	7,131	6,963	-	133	121
Field Trips	452	117,693	118,775	2,488	1,118	740
Pictures	9,113	3,217	2,252	-	3,367	6,711
Vending	2,531	61	-	-	9	2,583
Fundraisers	4,000	2,085	3,342	-	2,742	1
Yearbook	3,953	3,978	3,646	-	-	4,285
Staff Owned	<u>739</u>	<u>3,177</u>	<u>3,916</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 49,716</u>	<u>\$ 151,178</u>	<u>\$ 165,997</u>	<u>\$ 29,655</u>	<u>\$ 29,655</u>	<u>\$ 34,897</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*



# MAYFIELD WOODS MIDDLE

Exhibit C-13

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES MAYFIELD WOODS MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General Office	\$ 912	\$ 10	\$ 313	\$ -	\$ 609	\$ -
Materials of Instruction	1,376	846	-	-	-	2,222
Student Supply Fund	236	-	59	-	-	177
Principal's General	6,487	-	625	5,634	3,500	7,996
After School Tuition	3,947	9,300	6,269	-	30	6,948
Media	778	220	411	-	-	587
Meeting Expenses	-	-	222	1,000	778	-
Staff Appreciation	-	-	2,212	2,500	288	-
Sales Tax	12	23	28	-	-	7
Special Ed	58	-	42	-	-	16
Student Activities	4,362	4,278	7,265	2,409	-	3,784
Gifted & Talented	11	300	303	-	-	8
Math	478	300	-	-	-	778
Social Studies	55	300	42	-	-	313
Science	73	300	176	-	-	197
Strings	21	-	-	-	-	21
Band	56	40	40	-	-	56
Drama After School	-	3,389	3,094	-	-	295
PE	224	1,772	1,347	-	-	649
Donations	1,623	3,041	-	-	2,467	2,197
Field Trips	4,979	81,218	92,829	9,954	1,274	2,048
School Store	185	384	358	-	-	211
Pictures	870	3,089	-	-	3,959	-
Fundraisers	-	25,295	16,703	-	8,592	-
Memory Book	<u>298</u>	<u>5,049</u>	<u>5,110</u>	<u>-</u>	<u>-</u>	<u>237</u>
Total	<u>\$ 27,041</u>	<u>\$ 139,154</u>	<u>\$ 137,448</u>	<u>\$ 21,497</u>	<u>\$ 21,497</u>	<u>\$ 28,747</u>

*The financial statement should be read only in connection with the  
accompanying summary of significant accounting policies.*

# MOUNT VIEW MIDDLE

Exhibit C-14

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES MOUNT VIEW MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 1,741	\$ 249	\$ 474	\$ 533	\$ 581	\$ 1,468
Principal's General	-	-	80	80	-	-
Media	392	-	-	274	-	666
Meeting Expenses	-	6	51	132	87	-
Staff Appreciation	-	-	2,209	2,209	-	-
Green School	423	-	95	-	-	328
Sales Tax	133	852	995	10	-	-
Interest Income	184	-	-	-	184	-
PBIS	-	-	111	111	-	-
Student Recognition	-	300	1,197	1,197	300	-
Exchange Account	-	615	610	-	5	-
Class Funds	6	-	621	615	-	-
Student Activities	6,523	3,222	4,039	2,338	2,880	5,164
Special Ed	-	-	223	223	-	-
Service Learning	111	-	-	-	111	-
Math	214	-	30	-	-	184
Family & Consumer Sci.	217	-	95	95	-	217
Science	375	-	340	-	-	35
Music	808	509	3,766	3,583	-	1,134
PE	10,880	7,328	7,984	-	-	10,224
Grants	750	-	600	-	150	-
Donations	10,454	12,601	-	5,136	13,122	15,069
Clubs	2,302	3,236	3,875	2,112	1,598	2,177
Field Trips	1,465	155,441	160,763	7,416	2,454	1,105
Outdoor Ed	-	-	-	-	-	-
Pictures	8,115	4,327	-	81	2,538	9,985
Vending	1,224	125	-	-	475	874
MSA Supplies	948	-	-	-	948	-
Fundraisers	3,531	2,188	4,532	2,809	3,996	-
Memory Book	1,245	5,943	6,011	-	-	1,177
Memorials	90	-	-	-	90	-
EcoFest Community	-	1,869	2,344	565	-	90
Total	<u>\$ 52,131</u>	<u>\$ 198,811</u>	<u>\$ 201,045</u>	<u>\$ 29,519</u>	<u>\$ 29,519</u>	<u>\$ 49,897</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
MURRAY HILL MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ 900	\$ 65	\$ 694	\$ 4,523	\$ 2,160	\$ 2,634
Media	81	57	-	-	138	-
Staff Appreciation	-	-	2,160	2,160	-	-
Sales Tax	51	83	-	-	-	134
Community Partnership	-	3,233	695	-	2,538	-
Eighth Grade	356	1,361	1,477	190	430	-
After School	9,514	14,720	8,607	-	-	15,627
Student Activities	1,516	3,411	2,977	2,082	-	4,032
Music Department	-	24	16	-	8	-
PE	-	5,780	5,448	-	-	332
Social Studies	63	65	-	-	128	-
Donations	394	394	394	-	394	-
Clubs	570	-	-	-	170	400
PBIS	658	400	230	-	-	828
Field Trips	10,793	37,931	39,680	10,536	12,893	6,687
Pictures	193	479	-	-	672	-
Vending	27	18	-	-	45	-
Fundraisers	612	2,139	2,836	545	460	-
Memory Book	<u>657</u>	<u>514</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,171</u>
Total	<u>\$ 26,385</u>	<u>\$ 70,674</u>	<u>\$ 65,214</u>	<u>\$ 20,036</u>	<u>\$ 20,036</u>	<u>\$ 31,845</u>

# OAKLAND MILLS MIDDLE

Exhibit C-16

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES OAKLAND MILLS MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 8,826	\$ 72	\$ 511	\$ 765	\$ 2,442	\$ 6,710
Principal/s General	290	-	-	-	290	-
Media	528	73	40	688	478	771
Meeting Expenses	-	-	1,557	1,557	-	-
Staff Appreciation	-	-	-	2,305	2,305	-
Sales Tax	108	82	189	-	1	-
Class Funds	1,155	240	445	205	1,155	-
SGA	453	-	-	-	453	-
ALS	350	-	-	-	350	-
Special Education	316	78	-	1,527	1,921	-
Student Activities	4,645	3,162	1,848	9,440	4,088	11,311
Social Committee	-	115	420	420	115	-
Performing Arts	853	-	-	-	853	-
PBIS	732	-	1,201	500	-	31
Clubs	50	-	-	30	50	30
Gifted & Talented	26	-	-	-	26	-
Art	258	-	-	-	258	-
FACS	47	-	-	-	47	-
Social Studies	-	-	-	93	93	-
Science	593	9	-	-	602	-
Music	423	31,721	39,785	43,069	30,213	5,215
Health	286	-	-	-	286	-
Language Arts	475	-	-	-	475	-
Tech Ed	24	-	-	-	24	-
Physical Education	2,817	1,348	2,310	-	-	1,855
Donations	6,654	4,193	1,000	4,154	13,889	112
Field Trips	6,115	17,822	22,804	27,454	27,518	1,069
Exchange	-	48	48	-	-	-
Pictures	4,829	3,423	2,305	2,304	3,337	4,914
Fundraisers	132	7,213	3,449	13,070	16,738	228
Yearbook	-	4,035	-	763	-	4,798
Staff Owned	<u>786</u>	<u>945</u>	<u>877</u>	<u>1,927</u>	<u>2,264</u>	<u>517</u>
Total	<u>\$ 41,771</u>	<u>\$ 74,579</u>	<u>\$ 78,789</u>	<u>\$ 110,271</u>	<u>\$ 110,271</u>	<u>\$ 37,561</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# PATAPSCO MIDDLE

Exhibit C-17

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES PATAPSCO MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General (Office)	\$ 1,010	\$ 497	\$ 879	\$ 4,521	\$ -	\$ 5,149
Principal's General	6,269	500	1,135	-	5,634	-
Media	208	153	-	274	-	635
Meeting Expenses	-	-	488	488	-	-
Staff Appreciation	40	-	2,058	2,018	-	-
Community Partnership	184	-	-	-	184	-
Interest Income	24	-	-	-	24	-
Sales Tax	1	276	260	-	-	17
Green School	-	-	-	2,357	-	2,357
Student Activities	2,429	2,804	2,902	519	2,000	850
Class Activities	-	4,115	7,170	6,300	-	3,245
Home Economics	1,514	-	-	-	-	1,514
Science	153	-	428	545	-	270
PE	2,627	3,784	4,991	-	-	1,420
Grants	245	-	-	-	245	-
Donations	1,233	6,143	-	13	4,313	3,076
Field Trips	6,598	50,446	50,693	5,242	4,293	7,300
Outdoor Ed	7,280	47,130	46,798	-	948	6,664
Pictures	1,797	2,429	-	-	1,369	2,857
Fundraisers	209	9,162	6,104	2,357	5,624	-
Yearbook	<u>2,009</u>	<u>3,481</u>	<u>1,481</u>	<u>-</u>	<u>-</u>	<u>4,009</u>
Total	<u>\$ 33,830</u>	<u>\$ 130,920</u>	<u>\$ 125,387</u>	<u>\$ 24,634</u>	<u>\$ 24,634</u>	<u>\$ 39,363</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# PATUXENT VALLEY MIDDLE

Exhibit C-18

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES PATUXENT VALLEY MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ (747)	\$ 7,344	\$ 7,227	\$ 7,876	\$ 7,246	\$ -
Meeting Expenses	-	-	1,254	1,254	-	-
Staff Appreciation	-	-	1,124	1,124	-	-
Sales Tax	320	1,229	1,423	310	15	421
School Counseling	-	-	171	500	158	171
Media	-	-	-	800	800	-
Green School	153	-	165	12	-	-
Class Funds	19	157	-	-	176	-
Student Activities	-	3,362	8,405	5,043	-	-
Junior NHS	-	-	-	115	115	-
G/T	-	-	-	300	300	-
Art	-	-	-	300	300	-
English Department	-	-	-	500	500	-
Mathematics Department	-	-	-	500	500	-
Foreign Language Department	-	-	-	300	300	-
Social Studies Department	-	-	240	500	260	-
Science Department	-	-	-	500	500	-
STEM	-	-	224	276	52	-
Reading Dept.	-	-	-	500	500	-
Band	-	-	-	500	500	-
Strings Department	-	-	38	338	300	-
Vocal Music	-	1,069	1,045	500	524	-
Technology Education	-	-	1,000	1,500	500	-
Physical Education	-	4,307	3,518	500	1,289	-
Donations	-	10,455	-	1,200	11,655	-
Clubs	2,100	834	3,625	2,034	218	1,125
Field Trips	(50)	71,736	81,450	18,553	8,401	388
School Pictures	-	4,667	-	-	4,667	-
Fundraisers	-	23,520	16,962	1,591	8,149	-
Memory Book	(3,263)	6,122	3,351	492	-	-
Staff Owned	<u>(180)</u>	<u>710</u>	<u>528</u>	<u>187</u>	<u>180</u>	<u>9</u>
Total	<u>\$ (1,648)</u>	<u>\$ 135,512</u>	<u>\$ 131,750</u>	<u>\$ 48,105</u>	<u>\$ 48,105</u>	<u>\$ 2,114</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
THOMAS VIADUCT MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Sales Tax	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ 92
Fundraisers	<u>-</u>	<u>1,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,531</u>
Total	<u>\$ -</u>	<u>\$ 1,623</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,623</u>

# ALL SCHOOL FUNDS

Exhibit C-20

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES WILDE LAKE MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Copier/Book Fines	\$ 3,251	\$ 663	\$ 1,096	\$ 71	\$ -	\$ 2,889
Principal's General	5,819	-	3,149	4,417	1,517	5,570
Postage	128	-	-	-	128	-
Media	2,323	99	2,569	1,053	-	906
Community/Partnership	-	-	589	819	-	230
Meeting Expenses	-	-	452	452	-	-
Staff Appreciation	-	24	739	715	-	-
Interest Income	34	-	-	-	34	-
Sales Tax	-	-	141	189	-	48
Class Funds	10,503	8,163	5,736	1,163	4,997	9,096
Student Activities	1,730	3,405	4,134	1,707	415	2,293
PAR/PBIS Activity	1,393	-	1,929	2,981	-	2,445
GT	6	-	-	-	6	-
Bridges Program	3,067	654	2,413	400	400	1,308
Art	28	-	-	-	-	28
FACS	1,134	-	187	1,213	-	2,160
Music General	60	-	-	17	-	77
Strings	5	172	271	265	171	-
Science	600	-	-	-	-	600
Tech Ed	16	-	-	-	-	16
PE	1,048	2,691	3,283	-	-	456
Grants	234	-	144	248	338	-
Donations	3,182	6,570	841	793	7,243	2,461
Field Trips	8,685	93,511	95,401	9,008	3,068	12,735
Exchange	-	269	410	212	71	-
Pictures	-	3,275	-	-	3,275	-
Vending	432	380	-	-	452	360
Fundraisers	-	14,660	11,052	73	3,681	-
Memory Book	<u>1,337</u>	<u>2,882</u>	<u>3,116</u>	<u>-</u>	<u>-</u>	<u>1,103</u>
Total	<u>\$ 45,015</u>	<u>\$ 137,418</u>	<u>\$ 137,652</u>	<u>\$ 25,796</u>	<u>\$ 25,796</u>	<u>\$ 44,781</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*



# **HIGH SCHOOLS**

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# ATHOLTON HIGH

Exhibit D-1

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ATHOLTON HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 43,913	\$ 6,708	\$ 27,329	\$ 25,532	\$ -	\$ 48,824
Office	4,020	161	550	4,906	8,537	-
Principal's General	18,831	-	1,802	625	8,670	8,984
Guidance	8,756	7,990	4,228	85	251	12,352
AP Testing	-	66,243	66,524	500	219	-
PSAT Testing	-	238	252	168	154	-
Parking	-	2,770	454	-	2,316	-
Media	558	61	271	105	-	453
Meeting Expenses	-	-	328	328	-	-
Staff Appreciation	-	-	5,122	5,122	-	-
Sales Tax	-	1,100	1,078	9	31	-
Life Touch	-	11,500	-	-	3,674	7,826
Drink Machines	-	224	-	-	224	-
Athletics Bus. Act. Drinks	-	32	-	-	32	-
Athletics Vending Snacks	-	554	-	-	554	-
General Field Trip Money	627	-	-	506	492	641
Athletics	23,734	45,555	57,881	11,201	2,170	20,439
Class Activities	2,398	37,473	36,367	12,182	9,334	6,352
Instruction	57,201	68,032	80,619	43,506	26,746	61,374
Club Activities	22,870	30,745	26,130	19,650	16,630	30,505
Field Trips	26,485	57,545	91,180	12,464	5,314	-
Grants	60	2,000	1,872	750	320	618
Donations	-	42,176	-	36	42,212	-
Fundraisers	-	19,352	10,857	1,488	9,983	-
Scholarships	2,386	-	-	500	1,800	1,086
School Store	375	-	-	-	-	375
Social Committee	-	1,328	1,109	-	-	219
Total	<u>\$ 212,214</u>	<u>\$ 401,787</u>	<u>\$ 413,953</u>	<u>\$ 139,663</u>	<u>\$ 139,663</u>	<u>\$ 200,048</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# CENTENNIAL HIGH

Exhibit D-2

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES CENTENNIAL HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Custodial Fund	\$ 777	\$ -	\$ 15	\$ -	\$ 762	\$ -
Office	7,534	3,600	3,774	173	7,533	-
General	10,783	50	4,458	23,441	3,187	26,629
General Debt	9,873	1,506	194	-	22	11,163
Guidance	11,034	9,547	4,567	175	536	15,653
AP Testing	2,411	118,071	118,654	855	-	2,683
PSAT Testing	361	42	42	-	-	361
Parking	3,801	3,825	479	-	-	7,147
Postage	2,460	-	494	567	2,533	-
Technology	8,776	-	4,290	-	-	4,486
Media	1,763	639	1,308	50	-	1,144
Community/Partnership	-	-	213	889	-	676
Meeting Expenses	-	-	216	1,300	1,084	-
Staff Appreciation	-	10	6,680	6,670	-	-
Interest Income	8	-	-	-	8	-
Sales Tax	1,299	2,532	3,249	445	278	749
Scout Project	6,100	-	3,249	-	2,851	-
Athletics	42,621	47,908	102,388	72,260	14,176	46,225
Class Activities	9,247	50,614	49,009	10,114	8,414	12,552
Instruction	87,466	112,133	107,502	41,803	40,317	93,583
Donations	5,114	61,885	-	2,755	69,754	-
Club Activities	46,116	41,031	41,208	38,656	30,752	53,843
Field Trips	3,107	265,272	297,654	43,354	9,579	4,500
Pictures	13,872	11,000	22	-	8,486	16,364
Vending	965	2,717	-	-	3,182	500
Balfour	5,580	5,500	-	-	-	11,080
Fundraisers	-	112,145	70,192	22,499	64,452	-
Staff Owned	<u>3,885</u>	<u>2,358</u>	<u>1,590</u>	<u>4,633</u>	<u>2,733</u>	<u>6,553</u>
Total	<u>\$ 284,953</u>	<u>\$ 852,385</u>	<u>\$ 821,447</u>	<u>\$ 270,639</u>	<u>\$ 270,639</u>	<u>\$ 315,891</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# GLENELG HIGH

Exhibit D-3

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES GLENELG HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 1,433	\$ 1,549	\$ 2,887	\$ 8,223	\$ 3,371	\$ 4,947
Student Obligations	1,980	2,817	342	-	-	4,455
Principal's General	27	-	-	-	27	-
Administration	14	-	201	365	178	-
E Script	81	62	1,175	1,088	56	-
Boosters	7,125		11,898	23,383	18,610	-
Guidance	2,951	5,894	5,402	(1,759)	497	1,187
AP Testing	-	67,376	69,840	2,464	-	-
Security	250	-	-	-	250	-
Parking	-	5,560	1,263	-	4,297	-
Postage	2,420	4,636	5,116	2,596	4,536	-
Media	25	-	25	-	-	-
Community/Partnership	-	-	155	155	-	-
Meeting Expenses	-	8	5,085	5,466	389	-
Staff Appreciation	-		3,390	3,390	-	-
Sales Tax	382	2,443	2,659	39	32	173
Athletics General	38,775	78,455	149,019	78,707	5,259	41,659
Class Activities	12,904	45,548	52,318	14,372	9,777	10,729
Instruction	60,699	107,995	100,333	62,969	45,966	85,364
Club Activities	41,173	30,197	34,346	16,454	16,004	37,474
Grants	1,863	240	1,238	-	3	862
Donations	-	114,498	2,734	37	111,801	-
Field Trips	-	123,056	171,917	57,092	8,228	3
Exchange	-	50	50	-	-	-
Pictures	485	11,002	-	-	7,520	3,967
Vending	-	2,337	684	-	1,653	-
Fundraisers	-	92,463	47,128	17,356	62,691	-
Scholarships	40,315	-	10,950	8,200	1	37,564
Social Committee	-	-	-	549	-	549
Total	<u>\$ 212,902</u>	<u>\$ 696,186</u>	<u>\$ 680,155</u>	<u>\$ 301,146</u>	<u>\$ 301,146</u>	<u>\$ 228,933</u>

*The financial statement should be read only in connection with the  
accompanying summary of significant accounting policies.*

# HAMMOND HIGH

Exhibit D-4

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES HAMMOND HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General Office	\$ -	\$ 7,852	\$ 5,221	\$ 366	\$ 2,997	\$ -
Student Obligations	702	4,200	378	-	4,516	8
Principal's General	4,336	-	2,288	23,719	11,488	14,279
Guidance	7,250	5,387	7,180	526	37	5,946
Parking	50	1,300	625	-	725	-
Postage	-	-	33	72	39	-
Media	1,648	166	526	769	609	1,448
Community/Partnership	-	-	1,305	1,305	-	-
Meeting Expenses	-	-	3,592	3,772	180	-
Staff Appreciation	-	-	6,285	6,285	-	-
Sales Tax	72	1,378	1,590	220	80	-
Athletics General	20,343	43,091	85,044	49,027	5,820	21,597
Class Activities	4,299	28,427	43,958	19,600	6,242	2,126
Student Financial Support	3,919	185	2,472	1,032	324	2,340
Instruction	67,531	168,198	186,396	69,224	47,782	70,775
Donations	-	53,623	-	1,783	55,406	-
Mentor Program	506	-	-	-	506	-
Club Activities	33,054	6,553	19,530	12,222	10,537	21,762
Field Trips	84	99,895	107,691	20,988	5,206	8,070
Planners	126	94	-	-	220	-
Pictures	-	8,199	-	-	8,199	-
Vending Machine	-	4,757	-	-	4,757	-
Balfour	-	3,170	-	-	3,170	-
Fundraisers	(1,165)	73,180	29,121	9,400	52,294	-
Scholarships	-	3,888	1,500	100	-	2,488
Social Committee	<u>903</u>	<u>3,152</u>	<u>3,544</u>	<u>724</u>	<u>-</u>	<u>1,235</u>
Total	<u>\$ 143,658</u>	<u>\$ 516,695</u>	<u>\$ 508,279</u>	<u>\$ 221,134</u>	<u>\$ 221,134</u>	<u>\$ 152,074</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
HOWARD HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2014**

	<b>Balance July 1, 2013</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Balance June 30, 2014</b>
General Fund	\$ 5,278	\$ 3,103	\$ 4,038	\$ 9,022	\$ 1,622	\$ 11,743
Office Expenses	6,693	-	2,034	3,137	7,796	-
Student Obligations	17,414	4,097	96	-	24	21,391
Awards, Incentives	7,130	134	1,377	1,000	-	6,887
Graduation Expenses	2,812	2,000	1,176	-	1,000	2,636
Guidance	25,034	9,289	9,885	-	3,069	21,369
AP Services	154	92,972	93,275	242	-	93
Parking	6,551	4,440	404	-	-	10,587
Media	1,535	23	1,053	1,109	-	1,614
Staff Appreciation	-	-	3,227	3,227	-	-
Meeting Expenses	-	-	2,409	3,129	720	-
Sales Tax	236	1,496	1,464	39	110	197
Professional Development	10,336	-	1,470	500	-	9,366
Athletics General	11,520	77,319	77,322	3,420	1,784	13,153
Class Activities	21,441	97,668	92,391	99,310	98,832	27,196
Instruction	185,476	83,347	91,352	29,451	22,779	184,143
Club Activities	58,022	21,862	29,336	9,636	8,076	52,108
Exchange Account	-	10	10	-	-	-
Field Trips	11,076	216,165	221,807	21,479	19,998	6,915
Donations	17,420	10,291	-	-	3,679	24,032
School Store	1,192	2,390	1,711	-	178	1,693
Pictures	5,392	3,963	-	-	-	9,355
Pictures Athletics	542	564	-	-	-	1,106
Vending Machines	4,929	419	-	-	3,074	2,274
Vending Machines Men	921	630	-	-	-	1,551
Vending Machines Teachers	2,680	1,193	-	-	2,508	1,365
Fundraisers	-	20,543	10,696	834	10,681	-
Scholarships	3,812	-	2,304	1,104	198	2,414
Staff Owned	<u>511</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>511</u>	<u>15</u>
<b>Total</b>	<b><u>\$ 408,107</u></b>	<b><u>\$ 653,933</u></b>	<b><u>\$ 648,837</u></b>	<b><u>\$ 186,639</u></b>	<b><u>\$ 186,639</u></b>	<b><u>\$ 413,203</u></b>

# LONG REACH HIGH

Exhibit D-6

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES LONG REACH HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ 2,959	\$ 6,442	\$ 2,082	\$ 446	\$ 494	\$ 7,271
Guidance	6,744	5,251	4,211	778	584	7,978
AP Testing	3,386	43,853	43,745	-	-	3,494
Parking	2,022	870	789	-	-	2,103
Media	342	349	8,004	7,931	115	503
Meeting Expenses	-	-	985	985	-	-
Staff Appreciation	-	-	5,225	5,225	-	-
Community/Partnership	-	-	308	308	-	-
Sales Tax	224	2,876	2,891	11	-	220
Athletics General	17,714	46,120	69,424	24,209	1,792	16,827
Class Activities	11,237	39,888	42,460	20,261	11,380	17,546
Instruction	62,305	51,789	66,971	35,142	15,581	66,684
Grants	9	800	9	-	-	800
Donations	371	25,720	50	50	26,091	-
Club Activities	29,817	16,059	18,394	10,392	9,852	28,022
Field Trips	1,251	149,744	163,086	26,001	7,911	5,999
Pictures	5,974	8,880	-	-	11,569	3,285
Vending	2,007	3,107	-	-	5,114	-
Class Ring Royalty	1,000	1,500	-	-	2,500	-
Business other	3,840	3,810	-	-	7,650	-
School/Community Event	-	651	1,060	666	257	-
Fundraisers	-	83,395	48,493	2,114	37,016	-
Scholarships	-	500	500	-	-	-
Social Committee	<u>413</u>	<u>1,828</u>	<u>3,939</u>	<u>3,407</u>	<u>20</u>	<u>1,689</u>
Total	<u>\$ 151,615</u>	<u>\$ 493,432</u>	<u>\$ 482,626</u>	<u>\$ 137,926</u>	<u>\$ 137,926</u>	<u>\$ 162,421</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*



# MARRIOTTS RIDGE HIGH

Exhibit D-7

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES MARRIOTTS RIDGE HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 8,693	\$ 4,658	\$ 15,616	\$ 20,214	\$ 6,382	\$ 11,567
Guidance	9,066	8,336	9,344	250	602	7,706
AP Testing	10,084	97,445	98,651	-	76	8,802
Parking	3,776	3,870	445	-	7,012	189
Media	1,566	129	309	-	-	1,386
Community/Partnership	-	-	1,148	1,148	-	-
Meeting Expenses	-	-	1,182	1,214	32	-
Staff Appreciation	-	63	10,212	10,428	279	-
Sales Tax	30	2,014	1,995	-	-	49
Bank Charges	1,713	80	79	-	1,714	-
Grants	460	960	284			1,136
Donations	-	40,345	-	575	40,920	-
Athletics	27,143	53,428	82,416	42,044	4,621	35,578
Class Activities	21,180	47,237	60,346	29,602	20,865	16,808
Instruction	47,133	101,851	156,826	111,461	43,443	60,176
Club Activities	42,723	36,059	47,911	31,041	32,148	29,764
Exchange	-	-	-	25	25	-
Pictures	12,060	12,798	-	774	24,710	922
Vending	57	2,688	-	-	2,745	-
Business Other	1,437	9,000	-	32	6,058	4,411
Staff Owned	516	1,268	2,308	672	-	148
Field Trips	-	197,545	153,895	7,998	51,239	409
Scholarships	50	-	2,000	2,000	50	-
Fundraisers	<u>-</u>	<u>45,228</u>	<u>28,671</u>	<u>3,652</u>	<u>20,209</u>	<u>-</u>
Total	<u>\$ 187,687</u>	<u>\$ 665,002</u>	<u>\$ 673,638</u>	<u>\$ 263,130</u>	<u>\$ 263,130</u>	<u>\$ 179,051</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# MOUNT HEBRON HIGH

Exhibit D-8

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES MOUNT HEBRON HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Principal's General	\$ 2,275	\$ 3,106	\$ 12,572	\$ 20,299	\$ 6,653	\$ 6,455
Guidance	4,413	8,535	8,148	-	-	4,800
AP Testing	1,076	75,164	75,021	-	-	1,219
Parking Permits	1,633	2,805	1,359	-	-	3,079
Media	929	101	272	222	-	980
Staff Appreciation	-	-	5,037	5,037	-	-
Meeting Expenses	-	-	1,570	1,570	-	-
Sales Tax	-	1,191	1,619	612	184	-
PBIS	50	-	50	-	-	-
Vending Machines	7,209	2,999	-	-	3,136	7,072
Pictures	11,559	9,118	110	-	13,137	7,430
Athletics	42,543	63,359	163,608	116,159	14,233	44,220
Class Activities	29,777	111,830	96,381	43,098	58,009	30,315
Instruction	87,920	46,419	74,864	40,789	16,242	84,022
Grants	2,246	5,180	40	-	2,026	5,360
Donations	8,943	84,767	1,993	-	86,052	5,665
Clubs Activities	13,420	10,764	25,194	22,320	1,168	20,142
Field Trips	1,823	255,478	260,892	6,374	2,651	132
Exchange	-	50	50	-	-	-
Fundraisers	2,701	105,321	55,033	4,730	57,719	-
Memorial/Scholarship	27,636	500	2,570	-	-	25,566
Staff Owned	-	200	-	-	-	200
Total	<u>\$ 246,153</u>	<u>\$ 786,887</u>	<u>\$ 786,383</u>	<u>\$ 261,210</u>	<u>\$ 261,210</u>	<u>\$ 246,657</u>

# OAKLAND MILLS HIGH

Exhibit D-9

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES OAKLAND MILLS HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office Expenses	\$ 1,950	\$ 3,600	\$ 6,839	\$ 5,526	\$ 4,237	\$ -
Student Obligations	1,649	1,063	200	-	625	1,887
Principal's General	10,980	-	12,458	8,172		6,694
Guidance	1,397	2,823	2,773	362	125	1,684
Mediation	277	54	277	-	-	54
PSAT	979	294	280	-	979	14
AP Tests	836	24,200	24,867	1,240		1,409
Parking	948	600	221	-	-	1,327
Media Bonus Bucks	1,757	104	931	2,673	1,790	1,813
Community/Partnership	-	-	358	358	-	-
Meeting Expenses	-	-	1,460	1,460	-	-
Staff Appreciation	-	-	3,200	3,200	-	-
Green School	874	8	-	130	-	1,012
Sales Tax	1,400	2,143	2,529	42	31	1,025
New Teacher Development	180	-	-	-	180	-
Athletics General	31,975	47,839	81,274	42,741	6,896	34,385
Class Activities	21,659	34,498	40,377	17,430	14,380	18,830
Instruction	76,018	72,787	98,829	41,529	27,079	64,426
Club Activities	20,690	23,319	29,606	10,967	7,601	17,769
Grants	1,444	-	98	116	116	1,346
Donations	3,905	28,949	-	993	30,265	3,582
Field Trips	309	128,895	135,400	9,503	1,699	1,608
Pictures	2,738	4,489	-		2,347	4,880
Vending	1,599	2,423	23	-	2,886	1,113
Graduation	2,449	4,000		-	4,660	1,789
Fundraisers	(300)	86,001	42,247	909	42,825	1,538
Social Committee	<u>4,651</u>	<u>2,458</u>	<u>5,258</u>	<u>1,455</u>	<u>85</u>	<u>3,221</u>
Total	<u>\$ 190,364</u>	<u>\$ 470,547</u>	<u>\$ 489,505</u>	<u>\$ 148,806</u>	<u>\$ 148,806</u>	<u>\$ 171,406</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# RESERVOIR HIGH

Exhibit D-10

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES RESERVOIR HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 2,753	\$ 3,217	\$ 7,639	\$ 14,643	\$ 5,173	\$ 7,801
Student Obligations	5,810	3,003	316	-	-	8,497
Student Services General	10,811	7,060	7,342	92	3,242	7,379
AP Testing 06-07	3,140	57,353	56,329	-	-	4,164
Parking	41	2,045	805	15	1,055	241
Media	585	-	17	-	-	568
Community/Partnership	-	-	2,022	2,022	-	-
Meeting Expenses	-	-	2,190	2,405	215	-
Staff Appreciation	-	-	4,313	4,313	-	-
Sales Tax	32	1,910	1,909	288	14	307
Athletics General	24,952	62,856	104,815	37,628	4,787	15,834
Class Activities	9,314	39,278	43,024	18,623	13,559	10,632
Instruction	57,060	28,978	45,713	42,484	7,114	75,695
Donations	1,925	44,349	231	158	46,201	-
Club Activities	24,370	52,780	54,826	35,889	29,368	28,845
Field Trips	511	58,756	53,283	5,944	9,467	2,461
Graduation	13	2,000	2,476	476	13	-
Pictures	-	12,699	3,155	3,025	12,569	-
Vending Machine	295	1,305	447	-	1,153	-
Fundraisers	941	68,188	37,818	8,848	40,159	-
Scholarships	9,541	-	-	2,542	3,159	8,924
Balfour	2,355	500	120	-	2,355	380
Staff Owned	-	657	685	208	-	180
Total	<u>\$ 154,449</u>	<u>\$ 446,934</u>	<u>\$ 429,475</u>	<u>\$ 179,603</u>	<u>\$ 179,603</u>	<u>\$ 171,908</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# RIVER HILL HIGH

Exhibit D-11

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES RIVER HILL HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General Office	\$ -	\$ 4,313	\$ 2,872	\$ 239	\$ -	\$ 1,680
Principal's General	1,715	-	17,896	16,181	-	-
Student Obligations	2,086	6,483	1,090	2,377	6,830	3,026
Guidance	4,705	10,287	9,737	1,501	98	6,658
SAT Workbooks	393	-	-	-	-	393
AP Testing	6,443	120,333	121,511	-	-	5,265
Parking	3,936	4,177	988	-	1,463	5,662
Media Supplies	216	23	252	103	-	90
Meeting Expenses	-	-	540	540	-	-
Staff Appreciation	-	-	6,597	6,699	102	-
Sales Tax	758	3,310	4,025	223	-	266
Athletics	35,960	105,291	167,261	67,410	1,877	39,523
Class Activities	16,163	59,412	56,944	9,627	6,901	21,357
Instruction	63,169	121,821	136,273	57,909	24,347	82,279
Grants	1,000	500	-	-	1,500	-
Donations	5,780	69,747	-	4,259	77,599	2,187
Clubs	38,265	69,445	92,930	37,384	9,654	42,510
Field Trips	4,018	72,179	79,545	10,511	6,085	1,078
Commissions	6,876	17,326	2,578	4,456	15,069	11,011
Business Other	-	354	-	-	354	-
Exchange	-	1,800	3,750	1,950	-	-
Fundraisers	-	124,235	50,202	3,697	77,607	123
Scholarships	3,434	1,600	2,850	1,650	-	3,834
Social Committee	<u>1,210</u>	<u>7,096</u>	<u>9,540</u>	<u>5,225</u>	<u>2,455</u>	<u>1,536</u>
Total	<u>\$ 196,127</u>	<u>\$ 799,732</u>	<u>\$ 767,381</u>	<u>\$ 231,941</u>	<u>\$ 231,941</u>	<u>\$ 228,478</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# WILDE LAKE HIGH

Exhibit D-12

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES WILDE LAKE HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 3,860	\$ 7,571	\$ 12,554	\$ 28,865	\$ 10,985	\$ 16,757
Health Room	278	10	18	-	-	270
Obligations	3,804	-	113	-	20	3,671
Materials	496	-	3,060	3,670	1,106	-
Guidance	4,419	5,209	2,747	-	-	6,881
AP	448	36,313	36,895	134	-	-
PSAT	14	-	-	-	-	14
SAT	198	40	-	-	-	238
Parking	-	941	222	-	719	-
Media	-	113	-	20	-	133
Meeting Expenses	-	-	1,953	1,953	-	-
Staff Appreciation	-	-	4,944	4,944	-	-
Interest Income	12,119	-	-	-	12,119	-
Sales Tax	-	2,307	2,245	-	62	-
School Events	-	10,198	5,929	1,358	5,627	-
Athletics General	10,313	47,853	50,572	13,902	1,926	19,570
Class Activities	8,968	15,727	30,388	32,877	18,763	8,421
Instruction	53,428	68,105	77,826	45,190	31,671	57,226
Grants	1,768	1,430	375	-	1,000	1,823
Donations	2,373	10,011	3,680	1,580	10,284	-
Club Activities	13,574	5,734	11,752	6,817	1,374	12,999
Field Trips	374	55,108	69,471	16,014	1,042	983
Exchange	-	400	400	-	-	-
Pictures	13,254	9,684	-	-	14,000	8,938
Vending	4,075	3,837	-	-	1,000	6,912
Balfour	7,305	-	-	-	-	7,305
Fundraisers	-	77,072	31,740	189	45,521	-
Scholarships	19,254	3,425	6,580	75	250	15,924
Social Comm. (Wellness)	<u>119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119</u>	<u>-</u>
Total	<u>\$ 160,441</u>	<u>\$ 361,088</u>	<u>\$ 353,464</u>	<u>\$ 157,588</u>	<u>\$ 157,588</u>	<u>\$ 168,065</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*



HOWARD COUNTY  

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PUBLIC SCHOOL SYSTEM





# **SPECIAL SCHOOLS**

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# APPLICATIONS AND RESEARCH LAB

Exhibit E-1

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES APPLICATIONS AND RESEARCH LAB SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 3,911	\$ -	\$ 1,198	\$ -	\$ 2,713	\$ -
Office	2,216	-	-	4,162	-	6,378
Principal's General	2,088	3,595	4,234	-	1,449	-
Postage	-	-	-	-	-	-
Media	320	-	-	-	-	320
Data Competition	138	500	516	-	-	122
Construction Mgmt Academy	690	-	146	-	-	544
Construction Mfg Deck	8,160	-	-	-	2,256	5,904
Academy of Finance	1,315	1,150	123	-	-	2,342
EPT	39	-	25	-	-	14
Health Services	292	-	-	-	-	292
HRT	341	-	-	-	-	341
Biotech	33	-	-	-	-	33
Donations	373	-	-	-	-	373
Auto Academy	108	3,380	3,319	117	-	286
Fundraisers	-	6,080	5,963	-	117	-
Field Trips	796	2,010	4,266	2,856	600	796
Staff Owned	-	800	800	-	-	-
Vending	<u>1,278</u>	<u>531</u>	<u>259</u>	<u>-</u>	<u>-</u>	<u>1,550</u>
Total	<u>\$ 22,098</u>	<u>\$ 18,046</u>	<u>\$ 20,849</u>	<u>\$ 7,135</u>	<u>\$ 7,135</u>	<u>\$ 19,295</u>

*The financial statement should be read only in connection with the accompanying summary of significant accounting policies.*

# CEDAR LANE

Exhibit E-2

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES CEDAR LANE SCHOOL FUNDS YEAR ENDED JUNE 30, 2014

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
General	\$ 1,375	\$ 1,387	\$ 4,817	\$ 6,775	\$ 1,551	\$ 3,169
Principal's General	2,776		638	15	2,153	-
Meeting Expenses	-		789	789		-
Staff Appreciation	-		195	195		-
Checking Interest	182				182	-
Sales Tax	1,587		2,188	996		395
Media	108		87			21
Student Activities	2,454	4,829	4,967		59	2,257
Produce	8,349	71,993	68,860	33,010	1,562	42,930
Donations	3,983	3,490	119	202	3,280	4,276
Commencement	-	629	623	58		64
Pictures	380	331			711	-
Horticulture	31,790	1,075	323	325	32,867	-
Guttentag Memorial	<u>781</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>881</u>
Total	<u>\$ 53,765</u>	<u>\$ 83,834</u>	<u>\$ 83,606</u>	<u>\$ 42,365</u>	<u>\$ 42,365</u>	<u>\$ 53,993</u>

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES  
HOWARD COUNTY HOMEWOOD CENTER FUNDS  
YEAR ENDED JUNE 30, 2014**

	Balance July 1, 2013	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2014
Office	\$ 181	\$ -	\$ -	\$ -	\$ 181	\$ -
Community/Partnership	-	200	-	-	-	200
Meeting Expense	-	-	1,050	1,050	-	-
Principal's General	5,079	3,112	3,757	1,185	1,673	3,946
Staff Appreciation	-	153	-	850	1,003	-
Class Activities	-	12,000	9,558	2,410	4,199	653
Donations	-	236	-	-	235	1
Memorial/Scholarship	651	-	-	-	-	651
Field Trip	-	-	2,546	2,546	-	-
Staff Account	1,907	-	-	-	-	1,907
Vending	<u>610</u>	<u>140</u>	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
Total	<u>\$ 8,428</u>	<u>\$ 15,841</u>	<u>\$ 16,911</u>	<u>\$ 8,041</u>	<u>\$ 8,041</u>	<u>\$ 7,358</u>





## HOWARD COUNTY PUBLIC SCHOOL SYSTEM SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES SCHOOL FUNDS JUNE 30, 2014

### **Purpose and Nature of School Activity Funds**

School Activity Funds are collected by school staff from parents, students, partners, and others for school related activities and do not include funds provided through the Board of Education's allocation process. The school principal is responsible for ensuring that the funds are administered in accordance with all HCPSS policies and procedures.

### **Basis of Accounting**

The Statement of Increases, Decreases, and Fund Balances is prepared on the cash basis of accounting, which is a recognized comprehensive basis of accounting other than generally accepted accounting principles. The cash basis of accounting recognizes transactions when cash is received or disbursed. Generally accepted accounting principles follow the accrual basis of accounting which recognizes transactions when the underlying activity giving rise to the collection or disbursement occurs. Receipts and disbursements are recorded in the respective funds that relate to the transactions giving rise to the receipts and disbursements, and transfers are recorded when funds are reallocated from one fund to another fund.