

School Funds

Fiscal Year Ended June 30, 2013



Howard County Public School System



Howard County Public School System

A Component Unit of Howard County, Maryland

School Activity Funds

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The Department of Finance

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TABLE OF CONTENTS

Independent Auditor's Report

Independent Auditor's Report	VII
------------------------------------	-----

All School Funds

All School Funds.....	A-1
-----------------------	-----

Elementary Schools

Atholton Elementary School Fund	B-1
Bellows Spring Elementary School Fund	B-2
Bollman Bridge Elementary School Fund	B-3
Bryant Woods Elementary School Fund.....	B-4
Bushy Park Elementary School Fund.....	B-5
Centennial Lane Elementary School Fund	B-6
Clarksville Elementary School Fund.....	B-7
Clemens Crossing Elementary School Fund.....	B-8
Cradlerock School Fund	B-9
Dayton Oaks Elementary School Fund	B-10
Deep Run Elementary School Fund	B-11
Duckett's Lane Elementary School Fund.....	B-12
Elkridge Elementary School Fund.....	B-13
Forest Ridge Elementary School Fund.....	B-14
Fulton Elementary School Fund	B-15
Gorman Crossing Elementary School Fund	B-16
Guilford Elementary School Fund.....	B-17
Hammond Elementary School Fund.....	B-18
Hollifield Station Elementary School Fund	B-19
Ilchester Elementary School Fund.....	B-20
Jeffers Hill Elementary School Fund.....	B-21
Laurel Woods Elementary School Fund	B-22
Lisbon Elementary School Fund.....	B-23
Longfellow Elementary School Fund	B-24
Manor Woods Elementary School Fund	B-25
Northfield Elementary School Fund.....	B-26
Phelps Luck Elementary School Fund.....	B-27
Pointers Run Elementary School Fund	B-28
Rockburn Elementary School Fund.....	B-29
Running Brook Elementary School Fund	B-30
St. John's Lane Elementary School Fund.....	B-31
Stevens Forest Elementary School Fund	B-32

Swansfield Elementary School Fund	B-33
Talbott Springs Elementary School Fund	B-34
Thunder Hill Elementary School Fund	B-35
Triadelphia Ridge Elementary School Fund	B-36
Veterans Elementary School Fund	B-37
Waterloo Elementary School Fund	B-38
Waverly Elementary School Fund	B-39
West Friendship Elementary School Fund	B-40
Worthington Elementary School Fund	B-41

Middle Schools

Bonnie Branch Middle School Fund	C-1
Burleigh Manor Middle School Fund	C-2
Clarksville Middle School Fund	C-3
Dunloggin Middle School Fund.....	C-4
Elkridge Landing Middle School Fund	C-5
Ellicott Mills Middle School Fund	C-6
Folly Quarter Middle School Fund	C-7
Glenwood Middle School Fund.....	C-8
Hammond Middle School Fund	C-9
Harper's Choice Middle School Fund	C-10
Lake Elkhorn Middle School Fund	C-11
Lime Kiln Middle School Fund	C-12
Mayfield Woods Middle School Fund	C-13
Mount View Middle School Fund	C-14
Murray Hill Middle School Fund.....	C-15
Oakland Mills Middle School Fund	C-16
Patapsco Middle School Fund.....	C-17
Patuxent Valley Middle School Fund	C-18
Wilde Lake Middle School Fund	C-19

TABLE OF CONTENTS

High Schools

Atholton High School Fund	D-1
Centennial High School Fund	D-2
Glenelg High School Fund	D-3
Hammond High School Fund	D-4
Howard High School Fund	D-5
Long Reach High School Fund	D-6
Marriotts Ridge High School Fund	D-7
Mount Hebron High School Fund	D-8
Oakland Mills High School Fund	D-9
Reservoir High School Fund	D-10
River Hill High School Fund	D-11
Wilde Lake High School Fund	D-12

Special Schools

Apps and Research Lab School Fund	E-1
Cedar Lane School Fund	E-2
Homewood School Fund	E-3

Policies

Summary of Significant Accounting Policies	F-01
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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 School System (HCPSS) as of and for the year ended June 30, 2013, and our report thereon dated September 30, 2013, 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 30, 2013



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ALL SCHOOLS FUNDS



HOWARD COUNTY PUBLIC SCHOOL SYSTEM
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES
ALL SCHOOL FUNDS
YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Elementary Schools						
Atholton ES	\$ 16,923	\$ 49,736	\$ 51,791	\$ 17,314	\$ 17,314	\$ 14,868
Bellows Spring ES	81,643	98,923	112,546	42,457	42,457	68,020
Bollman Bridge ES	26,558	79,310	75,686	16,989	16,989	30,182
Bryant Woods ES	16,364	35,213	34,081	15,692	15,692	17,496
Bushy Park ES	32,331	61,832	66,068	17,440	17,440	28,095
Centennial Lane ES	22,683	34,649	39,899	17,536	17,536	17,433
Clarksville ES	26,159	43,655	52,432	25,755	25,755	17,382
Clemens Crossing ES	52,296	41,890	45,343	30,471	30,471	48,843
Cradlerock School	18,038	38,018	43,214	14,364	14,364	12,842
Dayton Oaks ES	33,234	83,272	82,925	19,436	19,436	33,581
Deep Run ES	33,576	67,104	67,407	11,878	11,878	33,273
Duckett's Lane ES	-	768	-	-	-	768
Elkridge ES	34,784	97,897	88,978	62,067	62,067	43,703
Forest Ridge ES	14,501	51,820	50,535	19,022	19,022	15,786
Fulton ES	25,322	65,259	61,370	20,609	20,609	29,211
Gorman Crossing ES	39,012	92,419	92,755	17,990	17,990	38,676
Guilford ES	35,969	64,336	55,745	16,333	16,333	44,560
Hammond ES	28,071	37,180	42,513	7,549	7,549	22,738
Hollifield Station ES	38,776	96,108	105,499	20,339	20,339	29,385
Ilchester ES	115,426	131,172	153,797	29,444	29,444	92,801
Jeffers Hill ES	25,931	36,401	38,239	18,721	18,721	24,093
Laurel Woods ES	9,449	32,795	30,897	10,993	10,993	11,347
Lisbon ES	25,457	37,447	40,541	12,302	12,302	22,363
Longfellow ES	40,039	54,296	74,684	14,698	14,698	19,651
Manor Woods ES	18,274	69,411	60,837	15,323	15,323	26,848
Northfield ES	9,953	52,013	48,524	11,590	11,590	13,442
Phelps Luck ES	39,519	29,486	32,326	19,183	19,183	36,679
Pointers Run ES	57,877	121,971	103,065	50,107	50,107	76,783
Rockburn ES	17,006	77,098	78,876	29,272	29,272	15,228
Running Brook ES	34,784	56,973	61,232	27,828	27,828	30,525
St. John's Lane ES	40,220	47,911	42,011	7,788	7,788	46,120
Stevens Forest ES	34,140	29,733	36,912	22,806	22,806	26,961
Swansfield ES	15,965	30,550	34,022	9,006	9,006	12,493
Talbott Springs ES	19,875	54,608	50,132	29,808	29,808	24,351
Thunder Hill ES	29,773	31,010	39,408	16,153	16,153	21,375
Triadelphia Ridge ES	39,848	61,948	57,255	27,782	27,782	44,541

ALL SCHOOL FUNDS

Exhibit A
Page 2 of 3

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ALL SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Elementary Schools						
Veterans ES	\$ 35,563	\$ 90,360	\$ 85,247	\$ 23,479	\$ 23,479	\$ 40,676
Waterloo ES	61,231	97,022	111,304	20,435	20,435	46,949
Waverly ES	12,112	66,427	58,248	15,791	15,791	20,291
West Friendship ES	21,912	31,964	26,383	10,180	10,180	27,493
Worthington ES	<u>9,675</u>	<u>88,283</u>	<u>89,206</u>	<u>17,782</u>	<u>17,782</u>	<u>8,752</u>
Total - ES	<u>\$1,290,269</u>	<u>\$2,468,268</u>	<u>\$2,521,933</u>	<u>\$ 833,712</u>	<u>\$ 833,712</u>	<u>\$1,236,604</u>
Middle Schools						
Bonnie Branch MS	\$ 86,006	\$ 169,687	\$ 179,703	\$ 22,159	\$ 22,159	\$ 75,990
Burleigh Manor MS	61,615	222,768	207,714	35,694	35,694	76,669
Clarksville MS	54,610	125,528	132,829	23,572	23,572	47,309
Dunloggin MS	36,075	113,035	105,255	12,386	12,386	43,855
Elkridge Landing MS	49,310	113,197	112,506	20,409	20,409	50,001
Ellicott Mills MS	50,409	128,349	125,969	33,218	33,218	52,789
Folly Quarter MS	28,202	119,900	114,749	10,638	10,638	33,353
Glenwood MS	37,831	119,404	130,927	25,601	25,601	26,308
Hammond MS	35,471	115,591	109,886	22,380	22,380	41,176
Harper's Choice MS	25,594	82,255	85,703	16,956	16,956	22,146
Lake Elkhorn MS	12,489	71,443	74,658	41,617	41,617	9,274
Lime Kiln MS	40,969	159,262	150,515	14,419	14,419	49,716
Mayfield Woods MS	27,209	114,569	114,737	14,400	14,400	27,041
Mount View MS	58,033	200,458	206,360	29,101	29,101	52,131
Murray Hill MS	22,020	111,955	107,590	17,720	17,720	26,385
Oakland Mills MS	35,943	53,920	48,092	7,457	7,457	41,771
Patapsco MS	29,972	108,996	105,138	30,255	30,255	33,830
Patuxent Valley MS	(1,398)	119,416	119,666	51,468	51,468	(1,648)
Wilde Lake MS	<u>42,134</u>	<u>123,071</u>	<u>120,190</u>	<u>22,839</u>	<u>22,839</u>	<u>45,015</u>
Total - MS	<u>\$ 732,494</u>	<u>\$ 2,372,804</u>	<u>\$ 2,352,187</u>	<u>\$ 452,289</u>	<u>\$ 452,289</u>	<u>\$ 753,111</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
ALL SCHOOL FUNDS
YEAR ENDED JUNE 30, 2013**

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
High Schools						
Atholton HS	\$ 182,717	\$ 534,223	\$ 504,726	\$ 160,474	\$ 160,474	\$ 212,214
Centennial HS	278,462	793,229	786,738	166,707	166,707	284,953
Glenelg HS	166,383	724,615	678,096	277,737	277,737	212,902
Hammond HS	177,618	404,616	438,576	193,492	193,492	143,658
Howard HS	378,657	567,142	537,692	99,010	99,010	408,107
Long Reach HS	153,983	477,520	479,888	133,471	133,471	151,615
Marriotts Ridge HS	173,712	648,820	634,845	221,373	221,373	187,687
Mount Hebron HS	255,787	620,157	629,791	205,257	205,257	246,153
Oakland Mills HS	180,910	465,283	455,829	176,937	176,937	190,364
Reservoir HS	158,240	490,130	493,921	226,870	226,870	154,449
River Hill HS	215,768	871,760	891,401	274,354	274,354	196,127
Wilde Lake HS	<u>155,037</u>	<u>355,113</u>	<u>349,709</u>	<u>143,922</u>	<u>143,922</u>	<u>160,441</u>
Total - HS	<u>\$2,477,274</u>	<u>\$6,952,608</u>	<u>\$6,881,212</u>	<u>\$ 2,279,604</u>	<u>\$2,279,604</u>	<u>\$2,548,670</u>
Special Schools						
App and Research Lab	\$ 22,499	\$ 2,407	\$ 2,808	\$ 11,979	\$ 11,979	\$ 22,098
Cedar Lane School	53,630	108,155	108,020	13,179	13,179	53,765
Homewood School.	<u>5,938</u>	<u>13,688</u>	<u>11,198</u>	<u>13,525</u>	<u>13,525</u>	<u>8,428</u>
Total - Special Schools	\$ 82,067	\$ 124,250	\$ 122,026	\$ 38,683	\$ 38,683	\$ 84,291
Total - All Schools	\$ 4,582,104	\$11,917,930	\$11,877,358	\$ 3,604,288	\$ 3,604,288	\$ 4,622,676



ELEMENTARY

SCHOOLS



ATHOLTON ELEMENTARY

Exhibit B-1

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ATHOLTON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal's General	-	229	7,673	7,562	-	118
Postage	-	-	-	6	6	-
Media	216	132	322	-	-	26
Community / Partnership	-	-	1,554	1,554	-	-
Meeting Expenses	-	-	2,218	2,218	-	-
Staff Appreciation	-	-	1,434	2,084	-	650
Green School	947	10	33	179	104	999
Interest Income	3	-	-	-	3	-
Sales Tax	9	397	524	118	-	-
Professional Development	500	-	-	-	500	-
Student Activities	-	817	618	36	-	235
GT Funds	-	500	557	57	-	-
RECC	6,396	13,135	14,018	-	1,695	3,818
Vocal Music	225	4	11	-	-	218
Band	3	8	41	33	-	3
Grants	8	-	-	-	8	-
Donations	6,796	10,904	539	-	9,095	8,066
Field Trips	304	11,523	13,023	3,223	2,014	13
Exchange	(12)	1,265	1,253	-	-	-
Pictures	1,061	3,114	-	-	2,349	1,826
Staff Vending	220	260	-	-	430	50
Fundraisers	231	7,413	7,948	244	1,094	(1,154)
Yearbook	16	25	25	-	16	-
Totals	<u>\$ 16,923</u>	<u>\$ 49,736</u>	<u>\$ 51,791</u>	<u>\$ 17,314</u>	<u>\$ 17,314</u>	<u>\$ 14,868</u>

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

BELLOWS SPRING ELEMENTARY

Exhibit B-2

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES BELLOWS SPRING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General School Activity	\$ 9,705	\$ 760	\$ 23,102	\$ 16,694	\$ 287	\$ 3,770
Principal's General	5,806	150	1,379	-	-	4,577
Guidance	202	-	81	-	-	121
Postage	3,430	328	2,887	3,398	-	4,269
Media	-	-	1,045	1,045	-	-
Community/Partnership	-	-	1,096	1,096	-	-
Meeting Expenses	-	-	1,844	1,844	-	-
Staff Appreciation	169	-	25	348	-	492
Green School	69	-	-	-	-	69
Interest Income	-	-	635	635	-	-
Maryland Sales Tax	4,360	3,260	3,429	566	69	4,688
Class Funds	-	-	17	17	-	-
Special Ed	925	-	569	761	-	1,117
Tech Ed	778	2,075	2,466	-	387	-
Student Activities	754	-	987	920	-	687
GT	217	-	-	-	-	217
ESOL	16,935	31,721	24,615	238	1,102	23,177
RECC Activity	5,759	32	1,989	2,704	1	6,505
Art	685	-	-	-	685	-
Math	738	-	18	-	-	720
Vocal	-	-	144	144	-	-
PE	-	-	-	-	-	-
Grants	12,284	9,128	2,560	1,174	12,275	7,751
Donations	2,163	-	2,077	3,268	3,028	326
Clubs	158	18,366	18,833	1,547	669	569
Field Trips	3,536	2,097	2,079	-	277	3,277
Reading Book Store	10,545	4,269	-	-	11,097	3,717
Classic Photography	1,224	473	77	78	1,620	78
Vending	-	306	306	-	-	-
Exchange	-	1,240	2,781	1,620	79	-
Staff Account	119	16,074	5,743	74	10,524	-
Fundraisers	-	-	4,286	4,286	-	-
Publications	1,082	8,644	7,476	-	357	1,893
Yearbook	-	-	-	-	-	-
Totals	<u>\$ 81,643</u>	<u>\$ 98,923</u>	<u>\$ 112,546</u>	<u>\$ 42,457</u>	<u>\$ 42,457</u>	<u>\$ 68,020</u>

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

BOLLMAN BRIDGE ELEMENTARY

Exhibit B-3

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES BOLLMAN BRIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 557	\$ -	\$ 891	\$ 476	\$ -	\$ 142
Lost Text Books	219	370	103	-	-	486
Principal's General	294	4,721	6,327	1,449	-	137
Community/Partnership	63	100	560	517	18	102
Media	14	-	1,807	1,794	-	1
Meeting Expenses	-	-	779	779	-	-
Staff Appreciation	-	-	636	636	-	-
Interest Income	15	-	-	-	15	-
Sales Tax	41	112	146	-	7	-
Class Funds	2,051	-	959	500	-	1,592
Student Activities	643	1,657	2,081	-	-	219
RECC	10,422	29,775	29,393	-	118	10,686
Reading	40	-	-	500	-	540
Music	9	78	78	-	-	9
Band	75	223	107	-	-	191
Grants	-	500	65	-	-	435
Donations	2,241	4,725	838	400	1,892	4,636
Wellness Committee	2,507	70	884	425	-	2,118
Field Trips	2,241	18,016	20,148	9,488	6,724	2,873
Exchange	-	990	972	-	-	18
School Store	585	531	714	-	-	402
School Pictures	4,335	4,203	-	-	3,145	5,393
Fundraisers	-	12,813	7,786	7	5,034	-
Staff Owned	<u>206</u>	<u>426</u>	<u>412</u>	<u>18</u>	<u>36</u>	<u>202</u>
Totals	<u>\$ 26,558</u>	<u>\$ 79,310</u>	<u>\$ 75,686</u>	<u>\$ 16,989</u>	<u>\$ 16,989</u>	<u>\$ 30,182</u>

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

BRYANT WOODS ELEMENTARY

Exhibit B-4

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES BRYANT WOODS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Office	\$ 704	\$ -	\$ 368	\$ 77	\$ -	\$ 413
Principal's General	3,500	761	4,676	6,530	2,256	3,859
Media	2,734	97	317	1,036	-	3,550
Community/Partnership	-	-	432	509	77	-
Postage	220	-	230	10	-	-
Meeting Expenses	-	-	1,166	1,186	20	-
Staff Appreciation	-	55	375	375	55	-
Interest Income	10	-	-	-	10	-
Sales Tax	7	131	167	174	145	-
Class Funds	74	-	50	-	-	24
Book Cart	305	350	762	355	-	248
Student Activities	386	1,426	2,448	853	-	217
EEEEP	-	-	-	32	-	32
Art	62	-	-	-	-	62
Band	-	456	1,463	1,080	28	45
Grants	3,416	694	-	-	1,227	2,883
Donations	1,776	3,452	88	15	4,327	828
Field Trips	987	14,248	13,894	1,646	1,646	1,341
Pictures	-	1,867	-	1,629	1,867	1,629
Vending	824	-	-	-	579	245
Fundraisers	1,354	11,676	7,460	-	3,450	2,120
Pep Squad	5	-	-	-	5	-
Staff Owned	-	-	185	185	-	-
Totals	<u>\$ 16,364</u>	<u>\$ 35,213</u>	<u>\$ 34,081</u>	<u>\$ 15,692</u>	<u>\$ 15,692</u>	<u>\$ 17,496</u>

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

BUSHY PARK ELEMENTARY

Exhibit B-5

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES BUSHY PARK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 443	\$ 1,700	\$ 18	\$ -	\$ 17	\$ 2,108
Principal's General	16,204	55	6,470	11,954	4,257	17,486
Postage	-	23	40	17	-	-
Media	709	156	182	300	-	983
Meeting Expenses	-	5	1,122	1,117	-	-
Staff Appreciation	-	-	3,026	3,026	-	-
Community Partnership	-	-	114	114	-	-
Sales Tax	11	-	-	54	-	65
PTA Teacher Incidentals	274	-	-	-	-	274
Class Funds	340	15	15	-	-	340
Student Activities	264	1,267	646	-	-	885
GT	3	-	-	-	-	3
RECC	12,694	5,690	13,539	-	-	4,845
Art	43	-	-	-	-	43
Music	262	1,116	1,221	50	40	167
Donations	150	1,841	-	-	1,991	-
Leo Club	569	240	487	75	89	308
SGA	309	-	-	-	-	309
Field Trips	56	33,110	32,887	638	638	279
Pictures	-	10,408	-	-	10,408	-
Fundraisers	-	6,206	6,301	95	-	-
Totals	<u>\$ 32,331</u>	<u>\$ 61,832</u>	<u>\$ 66,068</u>	<u>\$ 17,440</u>	<u>\$ 17,440</u>	<u>\$ 28,095</u>

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

CENTENNIAL LANE ELEMENTARY

Exhibit B-6

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES CENTENNIAL LANE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 1,083	\$ -	\$ 70	\$ -	\$ 38	\$ 975
Principal's General	-	65	11,287	11,235	-	13
Media	1,433	373	1,183	1	-	624
AV	42	-	-	-	-	42
Technology	111	5	-	-	5	111
Birthday Books	1	-	-	-	-	1
Community	-	-	295	295	-	-
Meeting Expenses	-	-	1,306	1,306	-	-
Staff Appreciation	-	-	2,581	2,581	-	-
Green School	40	65	-	-	-	105
Interest Income	14	-	-	-	-	14
Class Funds	839	-	83	-	-	756
Student Activities	3,826	1,681	820	300	469	4,518
GT	38	-	-	-	-	38
Reading	13	-	-	-	-	13
Strings	106	-	-	-	-	106
Vocal Music	22	480	480	-	-	22
Band	94	509	509	-	-	94
Grants	469	600	-	-	-	1,069
Donations	5,179	6,817	-	500	4,557	7,939
Field Trips	662	19,657	20,428	938	765	64
Pictures	8,280	3,888	-	-	11,322	846
Vending	245	-	-	-	245	-
Fundraisers	-	509	509	-	-	-
Staff Owned	<u>186</u>	<u>-</u>	<u>348</u>	<u>380</u>	<u>135</u>	<u>83</u>
Totals	<u>\$ 22,683</u>	<u>\$ 34,649</u>	<u>\$ 39,899</u>	<u>\$ 17,536</u>	<u>\$ 17,536</u>	<u>\$ 17,433</u>

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

CLARKSVILLE ELEMENTARY

Exhibit B-7

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES CLARKSVILLE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 2,472	\$ 4,113	\$ 4,141	\$ 14	\$ 1,078	\$ 1,380
Principal's General	-	-	148	3,746	3,598	-
Guidance	775	-	-	-	-	775
Media	7,432	1,079	4,532	3,635	-	7,614
Postage	-	-	25	25	-	-
AV	130	-	-	-	-	130
Meeting Expenses	-	-	302	302	-	-
Community/Partnership	-	-	884	884	-	-
Staff Appreciation	-	-	2,336	2,411	75	-
Interest Income	12	2	-	-	14	-
Sales Tax	-	25	25	-	-	-
Class Funds	-	-	1,763	1,763	-	-
Student Activities	-	1,150	5,139	5,729	1,740	-
GT	72	-	11	159	-	220
Special Education	-	-	959	959	-	-
Art	2,408	-	2,223	980	-	1,165
Music Recorders	-	7	-	-	7	-
Physical Education	-	200	-	-	-	200
Chorus T Shirts	-	681	689	8	-	-
Grants	-	700	700	-	-	-
Donations	7,708	1,365	166	-	7,103	1,804
Field Trips	713	26,092	26,874	5,140	4,980	91
Exchange	-	977	977	-	-	-
Pictures	4,437	3,225	-	-	3,659	4,003
Fundraisers	-	4,039	538	-	3,501	-
Totals	\$ <u>26,159</u>	\$ <u>43,655</u>	\$ <u>52,432</u>	\$ <u>25,755</u>	\$ <u>25,755</u>	\$ <u>17,382</u>

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

CLEMENS CROSSING ELEMENTARY

Exhibit B-8

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES CLEMENS CROSSING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 976	\$ -	\$ 123	\$ 195	\$ -	\$ 1,048
Principal's General	770	225	1,744	2,500	125	1,626
Media	4,133	349	319	-	-	4,163
Community Partnership	-	-	458	472	14	-
Meeting Expenses	-	-	255	255	-	-
Staff Appreciation	-	30	2,864	2,834	-	-
Interest Income	3,284	-	-	-	3,284	-
Sales Tax	42	42	60	-	-	24
Green School	177	89	-	-	-	266
Class Funds	213	915	1,698	1,971	186	1,215
Student Activities	1,839	1,392	10,331	11,039	233	3,706
Gifted and Talented	270	275	471	-	-	74
Field Day	203	-	203	-	-	-
Physical Education	1,165	-	3,595	2,430	-	-
Math	-	-	5,498	5,498	-	-
Reading	-	-	299	299	-	-
Tech Ed	4,741	-	1,498	598	-	3,841
Grants	61	300	-	-	-	361
Donations	20,443	9,525	-	-	16,088	13,880
Field Trips	-	12,772	13,742	1,955	717	268
Exchange	-	193	193	-	-	-
School Store	1,022	617	283	125	86	1,395
School Pictures	10,648	9,482	-	-	4,745	15,385
Vending Machines	472	111	-	-	416	167
Fundraisers	-	5,103	526	-	4,577	-
Memorial Fund	814	-	-	-	-	814
Staff Owned	<u>1,023</u>	<u>470</u>	<u>1,183</u>	<u>300</u>	<u>-</u>	<u>610</u>
Totals	<u>\$ 52,296</u>	<u>\$ 41,890</u>	<u>\$ 45,343</u>	<u>\$ 30,471</u>	<u>\$ 30,471</u>	<u>\$ 48,843</u>

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

CRADLEROCK ELEMENTARY

Exhibit B-9

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES CRADLEROCK SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 911	\$ 751	\$ 6,877	\$ 5,215	\$ -	\$ -
Media	4,820	70	2,884	2,974	47	4,933
Meeting Expenses	-	290	2,481	2,191	-	-
Staff Appreciation	-	-	1,418	1,418	-	-
Interest Income	1	-	-	-	1	-
Needy Family Fund	118	-	36	-	-	82
Class Funds	-	730	813	83	-	-
Student Activities	-	1,253	1,451	198	-	-
Art	-	-	266	266	-	-
Music	143	369	368	-	-	144
Strings	15	217	111	-	-	121
Band	254	108	166	-	-	196
Bridges	2,137	911	1,172	-	-	1,876
RECC	1,664	5,841	4,599	-	-	2,906
Grants	-	-	-	-	-	-
Donations	1,251	2,326	-	-	3,577	-
Clubs	278	70	300	-	-	48
Field Trips	1,408	16,012	16,762	1,725	1,475	908
Pictures	4,406	2,822	-	-	6,151	1,077
Vending	-	139	-	-	139	-
Fundraisers	551	4,667	1,739	46	2,974	551
Yearbook	<u>81</u>	<u>1,442</u>	<u>1,771</u>	<u>248</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 18,038</u>	<u>\$ 38,018</u>	<u>\$ 43,214</u>	<u>\$ 14,364</u>	<u>\$ 14,364</u>	<u>\$ 12,842</u>

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

DAYTON OAKS ELEMENTARY

Exhibit B-10

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES DAYTON OAKS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Office	\$ 939	\$ 63	\$ 220	\$ -	\$ -	\$ 782
Principal's General	-	-	1,283	4,149	2,896	(30)
Media	2,718	889	3,296	2,979	-	3,290
Community Partership	-	-	418	-	-	(418)
Meeting Expenses	-	-	1,673	1,673	-	-
Staff Appreciation	-	-	3,712	3,712	-	-
Interest Income	56	-	-	-	-	56
Sales Tax	15	-	190	192	-	17
Physical Education	2,317	-	1,064	740	-	1,993
Class Funds	143	1,322	1,829	493	-	129
Special Education	188	-	-	-	-	188
Student Activities	986	149	2,125	1,553	230	333
G/T	105	500	425	-	-	180
ALS Program	78	-	-	-	-	78
Field Day	-	5,760	5,020	-	740	-
RECC	8,508	27,147	24,290	-	1,153	10,212
Strings	-	220	447	230	-	3
Reading	15	-	840	825	-	-
Music	305	286	-	-	-	591
Band	621	758	781	-	-	598
Grant	174	-	-	-	-	174
Donations	72	-	-	-	-	72
Field Trips	2,625	27,988	26,809	2,890	3,382	3,312
Pictures	94	5,726	-	-	5,485	335
Vending	279	130	12	-	-	397
Fundraisers	-	11,884	6,334	-	5,550	-
Yearbooks	1,836	-	-	-	-	1,836
Staff Owned	202	-	-	-	-	202
C. Smith Mem. Library	<u>10,958</u>	<u>450</u>	<u>2,157</u>	<u>-</u>	<u>-</u>	<u>9,251</u>
Totals	\$ <u>33,234</u>	\$ <u>83,272</u>	\$ <u>82,925</u>	\$ <u>19,436</u>	\$ <u>19,436</u>	\$ <u>33,581</u>

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

DEEP RUN ELEMENTARY

Exhibit B-11

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES DEEP RUN ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Principal's General	\$ 4,031	\$ 1,088	\$ 3,866	\$ 2,173	\$ 1,922	\$ 1,504
Postage	500	250	900	353	-	203
Meeting Expenses	-	-	1,619	1,619	-	-
Media	153	114	-	-	-	267
Staff Appreciation	-	-	934	1,257	323	-
Interest Income	94	-	91	-	3	-
Class Funds	3,001	-	1,796	225	250	1,180
Student Activities	4,798	1,721	5,650	304	14	1,159
Field Day Activity	338	3,226	3,129	-	-	435
POS Behavioral Intervention	165	-	79	-	-	86
G/T	-	346	726	380	-	-
RECC	9,299	22,864	20,629	-	282	11,252
Science Fair	305	350	455	218	-	418
Reading	258	192	378	-	-	72
Strings	25	-	-	-	-	25
Vocal Music	237	412	210	-	94	345
Band	94	499	483	-	-	110
School Culture Committee	365	307	374	-	298	-
Grant	717	805	932	-	-	590
Donations	3,278	1,202	910	758	3,279	1,049
General Field Trips	356	20,168	19,956	4,487	3,709	1,346
Exchange	-	2,590	2,311	94	373	-
School Store	466	382	140	-	430	278
Pictures	2,741	9,032	-	-	848	10,925
Vending	-	276	223	-	53	-
Fundraisers	<u>2,355</u>	<u>1,280</u>	<u>1,616</u>	<u>10</u>	<u>-</u>	<u>2,029</u>
Yearbooks						
Totals	<u>\$ 33,576</u>	<u>\$ 67,104</u>	<u>\$ 67,407</u>	<u>\$ 11,878</u>	<u>\$ 11,878</u>	<u>\$ 33,273</u>

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

DUCKETT'S LANE ELEMENTARY

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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Principal's General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	-	-	-	-	-	-
Meeting Expenses	-	-	-	-	-	-
Media	-	-	-	-	-	-
Staff Appreciation	-	-	-	-	-	-
Sales Tax	-	39	-	-	-	39
Class Funds	-	-	-	-	-	-
Student Activities	-	-	-	-	-	-
Field Day Activity	-	-	-	-	-	-
GT	-	-	-	-	-	-
RECC	-	-	-	-	-	-
Science Fair	-	-	-	-	-	-
Reading	-	-	-	-	-	-
Strings	-	-	-	-	-	-
Vocal Music	-	-	-	-	-	-
Band	-	-	-	-	-	-
School Culture Committee	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Donations	-	-	-	-	-	-
General Field Trip Fund	-	-	-	-	-	-
Exchange	-	-	-	-	-	-
School Store	-	-	-	-	-	-
School Pictures	-	-	-	-	-	-
Fundraisers	-	729	-	-	-	729
Student Yearbook	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 768</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 768</u>

ELKRIDGE ELEMENTARY

Exhibit B-13

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ELKRIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 1,249	\$ 82	\$ 922	\$ -	\$ 104	\$ 305
Principal's General	8,929	273	2,588	4,794	3,550	7,858
Postage	-	-	536	536	-	-
Media	787	6	743	677	-	727
Meeting Expenses	-	-	138	138	-	-
Staff Appreciation	-	-	207	207	-	-
Interest Income	2	-	-	-	2	-
Class Funds	51	1,997	3,776	17,405	15,474	203
Student Activities	973	2,763	849	75	2,040	922
Summer School	300	-	429	129	-	-
GT	335	2,242	2,159	-	-	418
Strings	159	581	968	958	-	730
Vocal Music	3,842	2,213	516	-	-	5,539
Instrumental Music	-	2,436	3,874	1,438	-	-
Donations	9,632	19,264	2,048	417	7,980	19,285
Field Trips	1	29,521	42,005	16,103	3,461	159
Exchange	257	2,229	4,428	2,018	76	-
Pictures	-	4,792	-	-	4,792	-
Fundraisers	6,493	26,266	18,619	16,916	24,332	6,724
Vending	-	256	-	-	256	-
Staff Owned	<u>1,774</u>	<u>2,976</u>	<u>4,173</u>	<u>256</u>	<u>-</u>	<u>833</u>
Totals	<u>\$ 34,784</u>	<u>\$ 97,897</u>	<u>\$ 88,978</u>	<u>\$ 62,067</u>	<u>\$ 62,067</u>	<u>\$ 43,703</u>

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

FOREST RIDGE ELEMENTARY

Exhibit B-14

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES FOREST RIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ -	\$ -	\$ 3,010	\$ 3,129	\$ 1	\$ 118
Principal's General	-	1,552	526	588	1,497	117
Postage	-	-	1,469	1,743	274	-
Media	2,614	519	3,856	3,683	8	2,952
Technology	1,154	-	1,812	1,743	-	1,085
Meeting Expenses	-	-	1,512	1,546	34	-
Staff Appreciation	-	-	578	612	34	-
Green School	142	125	120	140	140	147
Interest Income	3	-	-	-	-	3
Sales Tax	10	86	47	32	60	21
Class Funds	2,852	90	-	-	-	2,942
Student Activities	-	-	2,355	2,571	-	216
STEM	320	180	-	140	-	640
GT	1,256	-	498	-	26	732
Art	3,213	-	689	-	-	2,524
Book Cart	664	291	375	-	-	580
Recorders	-	406	406	-	-	-
Band	3	-	-	-	-	3
Clubs	608	-	255	-	-	353
Grants	306	2,500	2,543	-	-	263
Donations	1,299	5,913	-	-	5,664	1,548
Field Trips	-	21,643	23,764	2,992	856	15
Pictures	57	7,755	589	34	5,730	1,527
Fundraisers	-	10,760	6,131	69	4,698	-
Totals	<u>\$ 14,501</u>	<u>\$ 51,820</u>	<u>\$ 50,535</u>	<u>\$ 19,022</u>	<u>\$ 19,022</u>	<u>\$ 15,786</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Principal's General	\$ 2,489	\$ 902	\$ 2,892	\$ 615	\$ -	\$ 1,114
Postage	40	-	-	40	80	-
Media	9,502	8,146	5,840	360	-	12,168
Community/Partnership	-	-	268	268	-	-
Meeting Expenses	-	12	1,218	2,355	1,149	-
Staff Appreciation	-	17	2,597	2,580	-	-
Interest Income	276	-	-	-	-	276
Sales Tax	-	29	29	-	-	-
Professional Development	-	-	2,129	2,129	-	-
Class Funds	4,562	1,084	2,774	3,260	2,843	3,289
Student Activities	691	2,422	5,909	6,019	-	3,223
GT	309	300	231	-	-	378
Music	71	305	539	220	-	57
Donations	-	8,984	73	-	8,911	-
SGA	233	-	21	-	-	212
Field Trips	254	29,656	29,715	705	705	195
Exchange	-	532	509	130	153	-
Pictures	4,000	5,027	-	964	4,858	5,133
Fundraisers	51	1,355	460	964	1,910	-
Yearbook	<u>2,844</u>	<u>6,488</u>	<u>6,166</u>	<u>-</u>	<u>-</u>	<u>3,166</u>
Total	<u>\$ 25,322</u>	<u>\$ 65,259</u>	<u>\$ 61,370</u>	<u>\$ 20,609</u>	<u>\$ 20,609</u>	<u>\$ 29,211</u>

GORMAN CROSSING ELEMENTARY

Exhibit B-16

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES GORMAN CROSSING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ -	\$ -	\$ 4,481	\$ 4,481	\$ -	\$ -
Principal's General	1,577	-	95	2,217	-	3,699
Postage	-	507	507	507	507	-
Media	2,855	308	1,331	-	-	1,832
Book Store	1,116	-	615	-	-	501
Community/Partnership	-	-	471	471	-	-
Meeting Expenses	-	-	1,344	1,344	-	-
Staff Appreciation	-	-	3,420	3,420	-	-
Interest Income	177	-	-	-	-	177
Sales Tax	42	376	164	44	-	298
Class Funds	83	343	649	436	-	213
Special Ed	678	149	-	-	-	827
Student Activities	-	3,111	3,022	-	-	89
Student Council	-	398	-	-	-	398
G/T	139	-	-	-	-	139
RECC	12,325	28,320	25,196	-	2,695	12,754
Music Department	829	771	1,075	-	-	525
Vocal	934	-	-	-	-	934
Band & Strings	271	124	124	-	-	271
Donations	7,985	2,777	-	-	-	10,762
Clubs	18	1,225	899	-	-	344
Field Trips	-	32,492	35,251	4,563	1,508	296
Exchange	64	781	685	-	160	-
School Pictures	8,910	4,736	-	507	10,366	3,787
Vending Machine	102	207	309	-	-	-
Yearbook	907	4,012	4,089	-	-	830
Fundraisers	-	11,782	9,028	-	2,754	-
Total	<u>\$ 39,012</u>	<u>\$ 92,419</u>	<u>\$ 92,755</u>	<u>\$ 17,990</u>	<u>\$ 17,990</u>	<u>\$ 38,676</u>

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

GUILFORD ELEMENTARY

Exhibit B-17

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES GUILFORD ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office Expense	\$,673	\$ 1	\$ 199	\$ 112	\$ -	\$ 1,587
Principal's General	25,440	555	1,027	10,421	1,502	33,887
Postage	116	-	5	-	111	-
Media Supplies	1,552	314	1,269	1,188	772	1,013
Media AV	207	-	-	-	-	207
Community/Partnership	-	-	221	221	-	-
Meeting Expenses	-	-	167	167	-	-
Staff Appreciation	-	-	1,118	1,143	25	-
Sales Tax	188	-	188	-	-	-
Student Activities	492	2,463	2,651	479	-	783
Gifted & Talented	253	66	-	-	-	319
Bridges	2,402	3,116	637	-	2,375	2,506
Vocal Music	80	331	106	-	-	305
Band	1,025	1,040	101	-	1,014	950
Exchange	-	24,155	24,155	-	-	-
Grants	-	1,000	964	-	-	36
Donations	-	3,139	3	1	3,137	-
Field Trips	2,507	12,529	13,152	1,804	939	2,749
School Pictures	-	2,683	-	-	2,683	-
Fundraisers	34	7,557	4,588	772	3,775	-
School Personnel Activities	-	1,915	1,940	25	-	-
Yearbook	-	3,472	3,254	-	-	218
Total	<u>\$ 35,969</u>	<u>\$ 64,336</u>	<u>\$ 55,745</u>	<u>\$ 16,333</u>	<u>\$ 16,333</u>	<u>\$ 44,560</u>

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

HAMMOND ELEMENTARY

Exhibit B-18

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES HAMMOND ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 332	\$ 1	\$ -	\$ -	\$ -	\$ 333
Principal's General	-	-	1,733	2,720	987	-
Mail & Postage	63	-	20	-	-	43
Media	6,655	472	2,066	2,040	147	6,954
AV	207	-	-	-	-	207
Community/Partnership	-	80	-	-	-	80
Meeting Expenses	-	-	1,344	1,344	-	-
Staff Appreciation	-	-	-	-	-	-
Interest Income	665	-	-	-	-	665
Bank Charges	29	-	-	-	-	29
General MOI	452	-	-	-	-	452
Sales Tax	10	11	1	-	11	9
PTA	377	-	-	-	-	377
5th Grade T Shirts	2	760	874	112	-	-
Student Activities	9,023	2,204	9,805	60	-	1,482
GT	-	150	149	-	-	1
Strings/Band/Vocal	(327)	676	408	11	-	(48)
Grants	3,721	-	220	-	-	3,501
Donations	321	2,267	-	-	-	2,588
Field Trips	300	16,033	18,290	1,115	300	(1,142)
Exchange	-	87	87	-	-	-
School Store	1,680	692	603	-	-	1,769
Pictures	2,761	5,578	-	-	4,064	4,275
Fundraisers	-	8,124	6,231	147	2,040	-
Vending-Staff	-	45	45	-	-	-
Memory Book	<u>1,800</u>	<u>-</u>	<u>637</u>	<u>-</u>	<u>-</u>	<u>1,163</u>
Total	<u>\$ 28,071</u>	<u>\$ 37,180</u>	<u>\$ 42,513</u>	<u>\$ 7,549</u>	<u>\$ 7,549</u>	<u>\$ 22,738</u>

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

HOLLIFIELD STATION ELEMENTARY

Exhibit B-19

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES HOLLIFIELD STATION ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Office	\$ 17	\$ -	\$ 21	\$ 4	\$ -	\$ -
Principal's General	8,701	150	6,182	9,115	2,852	8,932
Guidance	666	210	335	268	-	809
Media	5,554	73	3,797	1,769	-	3,599
Meeting Expenses	-	2	2,102	2,759	657	2
Staff Appreciation	-	-	191	191	-	-
Interest Income	-	40	82	42	-	-
Sales Tax	44	390	297	-	-	137
Green School	1,072	395	1,018	65	-	514
Class Funds	635	4,142	4,297	282	-	762
ESOL	403	-	420	17	-	-
Student Activities	877	1,511	1,892	-	206	290
GT	-	500	620	120	-	-
RECC	9,768	20,850	28,211	-	-	2,407
Art	1,959	20	2,173	1,007	-	813
Math/Stock Market Clubs	98	130	186	-	-	42
Science Fair	10	-	-	-	-	10
Winner Music	-	-	-	-	-	-
Station Singers & Chimes	747	3,936	2,888	-	657	1,138
Band	143	-	54	-	-	89
Jazz Band	3,177	1,750	814	-	-	4,113
Drama Club	572	2,060	1,207	-	-	1,425
Grants	-	1,000	-	-	-	1,000
Donations	-	2,382	-	-	2,313	69
STEM Club	30	-	-	-	-	30
Field Trips	2,103	36,578	37,627	4,471	3,744	1,781
School Store	2,200	2,255	3,032	-	-	1,423
Pictures	-	6,658	-	-	6,658	-
Exchange	-	-	-	-	-	-
School Personnel Activities	-	4,163	4,163	-	-	-
Congressional Hearing	-	-	206	206	-	-
Fundraisers	-	6,913	3,684	23	3,252	-
Total	<u>\$ 38,776</u>	<u>\$ 96,108</u>	<u>105,499</u>	<u>\$ 20,339</u>	<u>\$ 20,339</u>	<u>\$ 29,385</u>

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

ILCHESTER ELEMENTARY

Exhibit B-20

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ILCHESTER ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 1,989	\$ 494	\$ 4,654	\$ 3,224	\$ 227	\$ 826
Principal's General	13,107	358	2,867	2,198	1,000	11,796
Guidance	-	-	739	1,000	-	261
Postage	-	-	37	37	-	-
Media	15,846	287	5,461	-	309	10,363
Pages	1,767	-	-	-	-	1,767
Technology	11,261	2,211	8,513	1,712	856	5,815
Community/Partnership	-	-	47	47	-	-
Meeting Expenses	-	-	664	1,298	634	-
Staff Appreciation	-	-	3,741	3,741	-	-
Sales Tax	-	69	68	-	1	-
Class Funds	6,854	-	342	-	6,512	-
Student Activities	7,398	1,385	3,557	8,559	-	13,785
GT	171	697	1,022	772	-	618
RECC	31,520	35,139	47,017	-	91	19,551
Art	151	-	-	-	-	151
Reading	268	-	-	-	-	268
Music	888	2,362	4,235	1,514	-	529
Band	107	530	530	-	-	107
PE	1,034	-	1,062	366	-	338
Donations	6,542	5,400	621	961	5,914	6,368
Field Trips	1,696	38,737	38,664	3,958	3,867	1,860
Pictures	9,767	12,729	-	-	6,717	15,779
Vending	75	659	-	-	-	734
Fundraisers	-	22,155	18,896	57	3,316	-
Memory Book	1,417	7,960	7,492	-	-	1,885
Staff Owned	<u>3,568</u>	<u>-</u>	<u>3,568</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 115,426</u>	<u>\$131,172</u>	<u>\$153,797</u>	<u>\$ 29,444</u>	<u>\$ 29,444</u>	<u>\$ 92,801</u>

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

JEFFERS HILL ELEMENTARY

Exhibit B-21

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES JEFFERS HILL ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 3,880	\$ -	\$ 1,560	\$ -	\$ -	\$ 2,320
Principal's General	15,524	294	4,790	9,104	4,291	15,841
Media	533	392	2,085	1,286	-	126
Meeting Expenses	-	-	2,579	2,579	-	-
Staff Appreciation	-	-	1,712	1,712	-	-
Interest Income	15	-	-	-	15	-
Sales Tax	16	570	584	-	-	2
Professional Development	223	-	100	-	-	123
Student Activities	1,482	898	1,024	520	-	1,876
GT	497	-	130	-	-	367
English	200	-	186	-	-	14
Math	778	-	-	-	-	778
Reading	694	-	218	-	-	476
Music Department	-	735	728	-	-	7
Vocal Music	698	157	-	131	-	986
Band	199	31	183	131	-	178
Strings	288	355	422	130	-	351
Donations	55	4,007	-	-	4,008	54
Exchange	-	-	-	-	-	-
Field Trips	121	12,448	12,908	1,000	499	162
Pictures	-	3,212	-	-	3,212	-
Fundraisers	-	12,551	7,983	2,128	6,696	-
Staff Owned	<u>728</u>	<u>751</u>	<u>1,047</u>	<u>-</u>	<u>-</u>	<u>432</u>
Total	<u>\$ 25,931</u>	<u>\$ 36,401</u>	<u>\$ 38,239</u>	<u>\$ 18,721</u>	<u>\$ 18,721</u>	<u>\$ 24,093</u>

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

LAUREL WOODS ELEMENTARY

Exhibit B-22

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES LAUREL WOODS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 2,102	\$ 1,063	\$ 4,175	\$ 6,553	\$ 111	\$ 5,432
Media	698	284	462	7	7	520
PBIS	-	150	336	186	-	-
Meeting Expenses	-	-	96	96	-	-
Staff Appreciation	32	534	892	657	331	-
Community Partnership	-	1,100	1,042	-	58	-
Interest Income	5	-	-	-	5	-
Music	277	238	138	-	159	218
Class Funds	-	-	-	58	-	58
GT	225	500	52	-	142	531
Student Activities	148	3,234	1,546	7	-	1,843
Donations	922	722	1,425	112	199	132
Field Trips	356	14,622	15,519	2,583	2,038	4
Pictures	1,863	2,846	-	-	2,425	2,284
Vending	-	72	-	331	403	-
Staff Account	-	-	-	403	78	325
Fundraisers	<u>2,821</u>	<u>7,430</u>	<u>5,214</u>	<u>-</u>	<u>5,037</u>	<u>-</u>
Total	<u>\$ 9,449</u>	<u>\$ 32,795</u>	<u>\$ 30,897</u>	<u>\$ 10,993</u>	<u>\$ 10,993</u>	<u>\$ 11,347</u>

LISBON ELEMENTARY

Exhibit B-23

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES LISBON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ -	\$ 1,053	\$ 1,311	\$ 258	\$ -	\$ -
Principal's General	622	81	1,024	757	48	388
Mailing & Postage	-	657	785	128	-	-
Media	715	111	117	-	-	709
Meeting Expense	-	-	703	703	-	-
Staff Appreciation	-	-	2,110	2,110	-	-
Interest Income	2	-	-	-	2	-
Student Activities	328	1,003	669	1,012	1,012	662
Gifted & Talented	1	200	201	-	-	-
Art Auction	189	1,869	1,690	1,424	1,284	508
Recorders	26	311	329	-	-	8
Strings	-	57	57	-	-	-
PBIS	-	864	847	746	763	-
Grant	-	-	-	-	-	-
Donations	10,158	3,819	9,785	1,012	1,012	4,192
Field Trips	982	15,674	16,321	2,170	2,170	335
Pictures	817	3,894	391	-	3,198	1,122
Fundraisers	11,559	7,853	4,201	1,982	2,813	14,380
Vending	-	1	-	-	-	1
Memory Book	<u>58</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58</u>
Total	<u>\$ 25,457</u>	<u>\$ 37,447</u>	<u>\$ 40,541</u>	<u>\$ 12,302</u>	<u>\$ 12,302</u>	<u>\$ 22,363</u>

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

LONGFELLOW ELEMENTARY

Exhibit B-24

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES LONGFELLOW ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ -	\$ 640	\$ 988	\$ 381	\$ 33	\$ -
General MOI	2	-	-	-	-	2
Lunch Money	-	-	141	141	-	-
Principal's General	-	-	955	1,082	-	127
Media MOI	368	9	413	216	-	180
Media Supplies	173	573	167	597	216	960
Meeting Expenses	30	-	844	953	139	-
Staff Appreciation	-	-	1,023	1,050	27	-
Community/Partnership	67	1,786	1,761	1,294	1,294	92
Interest Income	1,464	-	-	-	1,300	164
Sales Tax	116	62	119	-	-	59
Class Funds	-	764	817	595	542	-
Student Activities	1,730	1,141	2,038	665	-	1,498
MINC/RECC	29,520	18,075	37,862	-	398	9,335
Book Cart	201	-	-	-	-	201
PBIS	190	-	1,536	1,346	-	-
Vocal	189	235	262	-	-	162
Band	232	382	382	-	-	232
Grants	750	300	750	-	-	300
Donations	1,736	2,351	-	1,646	4,629	1,104
Student Council	122	-	-	-	-	122
Book Club	200	452	625	-	-	27
Cultural Diversity	7	-	-	-	-	7
Field Trips	(317)	14,252	17,416	4,672	993	198
Exchange	-	-	33	33	-	-
School Store	409	416	471	-	-	354
Fundraisers	948	9,214	5,984	-	3,527	651
Pictures	1,902	3,547	-	27	1,600	3,876
Vending	-	97	97	-	-	-
Total	<u>\$ 40,039</u>	<u>\$ 54,296</u>	<u>\$ 74,684</u>	<u>\$ 14,698</u>	<u>\$ 14,698</u>	<u>\$ 19,651</u>

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

MANOR WOODS ELEMENTARY

Exhibit B-25

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES MANOR WOODS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 304	\$ -	\$ 166	\$ -	\$ -	\$ 138
Principal's General	198	54	6,824	6,665	1	92
Lost/Damaged Books	305	278	51	-	-	532
Postage	444	-	-	-	-	444
Media MOI	1,107	-	1,107	-	-	-
Media AV Supplies	368	-	-	2,866	-	3,234
Meeting Expenses	-	-	1,205	1,205	-	-
Staff Appreciation	-	-	-	-	-	-
Professional Development	2,794	-	733	2,176	-	4,237
Green School	177	24	-	-	-	201
Sales Tax	-	573	566	-	7	-
Class Funds	102	1,077	1,195	75	-	59
Special Ed/IEP TP	200	-	-	-	200	-
Student Activities	-	1,457	1,431	200	16	210
Gifted & Talented	152	-	123	-	-	29
Strings	-	297	297	-	-	-
Band	-	214	214	-	-	-
Donations	1,303	6,911	-	1,090	7,377	1,927
Field Trips	-	27,844	28,234	783	349	44
Exchange	-	3,231	3,231	-	-	-
School Store	-	1,194	777	-	-	417
Pictures	9,092	6,370	-	-	1,707	13,755
Vending Machines	-	264	-	-	264	-
Fundraisers	-	12,614	7,234	-	5,402	(22)
Memory Book	1,728	5,764	5,951	-	-	1,541
Staff Owned Account	-	1,245	1,498	263	-	10
Total	<u>\$ 18,274</u>	<u>\$ 69,411</u>	<u>\$ 60,837</u>	<u>\$ 15,323</u>	<u>\$ 15,323</u>	<u>\$ 26,848</u>

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

NORTHFIELD ELEMENTARY

Exhibit B-26

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES NORTHFIELD ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal's General	6,738	9,232	5,272	338	3,260	7,776
Media	443	238	211	-	1	469
Meeting Expenses	-	-	986	986	-	-
Staff Appreciation	-	-	2,249	2,263	14	-
Sales Tax	126	-	126	-	-	-
Retirement Dinner Fund	1,378	-	522	-	856	-
Grade 5 Brass Rubbing	-	1,112	1,066	-	46	-
Student Activities	660	1,491	1,631	2,319	2	2,837
GT	-	213	215	2	-	-
Music	-	435	415	-	-	20
Band	234	1,602	1,864	618	-	590
Drama Talent Show	14	1,196	-	-	1,210	-
Grants	-	-	-	-	-	-
Donations	187	918	-	-	1,105	-
Field Trips	160	29,654	28,110	2,004	1,958	1,750
Exchange	-	32	32	-	-	-
Pictures	-	-	-	3,060	3,060	-
Vending	13	-	-	-	13	-
Fundraisers	-	5,890	5,825	-	65	-
Total	<u>\$ 9,953</u>	<u>\$ 52,013</u>	<u>\$ 48,524</u>	<u>\$ 11,590</u>	<u>\$ 11,590</u>	<u>\$ 13,442</u>

PHELPS LUCK ELEMENTARY

Exhibit B-27

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES PHELPS LUCK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ (97)	\$ 9	\$ 1,300	\$ 1,557	\$ -	\$ 169
General MOI	193	-	125	125	-	193
Principal's General	148	-	1,733	3,005	-	1,420
Media	1,569	31	570	-	-	1,030
AV	910	-	-	-	-	910
Community Partnership	-	-	284	284	-	-
Meeting Expenses	-	-	1,452	3,052	1,600	-
Staff Appreciation	-	-	3,163	5,881	2,400	318
Interest Income	5	-	-	-	5	-
Sales Tax	38	-	38	40	-	40
Gr. 5 End of Year Act.	281	1,254	1,176	-	340	19
Student Activities	1,848	585	2,888	1,935	600	880
GT	470	-	235	-	-	235
ALS	558	1,635	158	-	1,635	400
ESOL	-	-	180	300	-	120
Bridges	1,211	275	739	-	98	649
Reading	174	36	-	-	-	210
Vocal Music	370	551	551	-	-	370
Band	21	133	161	7	-	-
Grants	1,779	-	-	-	-	1,779
Donations	16,136	3,384	227	-	6,190	13,103
Field Trips	2,615	15,998	17,022	2,920	2,620	1,891
Pictures	10,682	4,956	-	-	3,541	12,097
Vending	212	315	-	-	77	450
Fundraisers	-	324	324	-	-	-
School Committee	73	-	-	-	-	73
Staff Owned	-	-	-	77	77	-
Literary Magazine	<u>323</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323</u>
Total	<u>\$ 39,519</u>	<u>\$ 29,486</u>	<u>\$ 32,326</u>	<u>\$ 19,183</u>	<u>\$ 19,183</u>	<u>\$ 36,679</u>

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

POINTERS RUN ELEMENTARY

Exhibit B-28

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES POINTERS RUN ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 2,747	\$ -	\$ 310	\$ 3,746	\$ -	\$ 6,183
Principal's General	24,724	39	11,435	24,039	5,394	31,973
Guidance	2,773	60	1,075	-	-	1,758
Media	5,683	193	1,819	2,926	-	6,983
Meeting Expenses	-	-	3,645	3,645	-	-
Staff Appreciation	-	-	1,473	1,473	-	-
Interest Income	354	-	-	-	-	354
Sales Tax	-	-	-	-	-	-
Class Funds	4,507	3	770	504	1,140	3,104
Special Ed	91	-	-	-	-	91
Student Activities	3,297	1,750	1,745	-	725	2,577
GT Fund	256	-	-	-	-	256
RECC	9,420	12,415	11,020	-	365	10,450
Art	2,900	17	1,456	5,744	-	7,205
Music	35	10	-	-	-	45
Tech Ed	546	-	-	-	-	546
PE	-	40	5	5,035	-	5,070
Grants	-	-	-	-	-	-
Donations	(1)	11,160	-	-	11,159	-
Field Trips	545	41,689	44,465	2,902	483	188
Exchange	-	800	800	-	-	-
Pictures	-	17,996	-	-	17,996	-
Fundraisers	-	35,799	23,047	93	12,845	-
Total	<u>\$ 57,877</u>	<u>\$ 121,971</u>	<u>\$ 103,065</u>	<u>\$ 50,107</u>	<u>\$ 50,107</u>	<u>\$ 76,783</u>

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

ROCKBURN ELEMENTARY

Exhibit B-29

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ROCKBURN ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office/General	\$ 22	\$ 60	\$ 9,448	\$ 9,896	\$ 191	\$ 339
Principal's General	187	-	29	-	-	158
Media	3,032	699	1,765	2,601	2,430	2,137
Meeting Expenses	-	-	1,806	1,915	109	-
Staff Appreciation	-	-	2,765	3,103	338	-
Community/Partnership	-	-	1,596	1,596	-	-
Interest Income	9	-	-	-	9	-
Sales Tax	-	-	-	-	-	-
Professional Dev.	-	-	128	128	-	-
Green School	476	-	-	-	-	476
Class Funds	967	-	2,076	2,004	383	512
Student Activities	723	1,546	1,986	126	343	66
GT	1,061	780	1,590	2,051	1,596	706
Pre K Sup & Matls.	316	-	265	-	-	51
RECC	3,397	11,784	12,591	192	-	2,782
Art	531	-	524	1,034	-	1,041
Math Night	116	-	116	-	-	-
Band	425	106	276	-	-	255
Tech. Ed.	49	-	49	-	-	-
PE	24	-	-	-	-	24
Grant	-	300	-	-	-	300
Donations	1,803	7,966	-	725	7,617	2,877
Field Trips	203	24,785	24,811	472	453	196
Pictures	3,415	7,196	-	232	7,813	3,030
Vending	195	102	-	-	230	67
Fundraisers	-	14,094	11,293	2,912	5,713	-
Yearbook	-	7,350	5,358	-	1,992	-
Staff Owned	<u>55</u>	<u>330</u>	<u>404</u>	<u>285</u>	<u>55</u>	<u>211</u>
Total	<u>\$ 17,006</u>	<u>\$ 77,098</u>	<u>\$ 78,876</u>	<u>\$ 29,272</u>	<u>\$ 29,272</u>	<u>\$ 15,228</u>

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

RUNNING BROOK ELEMENTARY

Exhibit B-30

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES RUNNING BROOK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 93	\$ 698	\$ 180	\$ 340	\$ 390	\$ 561
Principal's General	4,757	1,023	7,912	4,668	2,398	138
Guidance	114	25	571	500	-	68
Media	428	228	46	100	102	608
Meeting Expenses	-	5,454	7,950	3,050	554	-
Staff Appreciation	-	-	4,074	4,088	14	-
Sales Tax	-	-	194	194	-	-
Green School	142	34	-	-	-	176
Class Funds	1,331	2,738	2,725	-	37	1,307
Student Activities	1,080	975	641	46	737	723
Bridges Enrichment	1,445	3,610	2,798	-	210	2,047
Art	93	-	25	-	-	68
Reading	-	132	102	-	24	6
GT	218	500	555	214	-	377
ESOL	89	-	18	-	-	71
RECC	6,228	5,974	6,047	273	-	6,428
REA Book Store	296	212	273	24	13	246
Music Vocal	20	236	236	-	-	20
Health Room	36	-	9	-	-	27
Tech Ed.	422	-	46	500	-	876
Grants	46	300	187	-	46	113
Donations	16,092	17,942	4,010	1,280	14,939	16,365
Field Trips	-	11,455	17,330	11,159	4,984	300
Paw Mart PBIS	-	-	1,392	1,392	-	-
Pictures	-	1,295	-	-	1,295	-
Fundraisers	-	895	729	-	166	-
Yearbook	<u>1,854</u>	<u>3,247</u>	<u>3,182</u>	<u>-</u>	<u>1,919</u>	<u>-</u>
Total	<u>\$ 34,784</u>	<u>\$ 56,973</u>	<u>\$ 61,232</u>	<u>\$ 27,828</u>	<u>\$ 27,828</u>	<u>\$ 30,525</u>

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

ST. JOHN'S LANE ELEMENTARY

Exhibit B-31

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES ST. JOHN'S LANE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office Expense	\$ 1,522	\$ 65	\$ -	\$ -	\$ 6	\$ 1,581
Principal's General	29,453	4,772	1,793	-	1,378	31,054
Postage	-	-	6	6	-	-
Media	424	367	178	-	-	613
Technology	43	-	-	-	-	43
Meeting Expenses	-	3	2,260	2,257	-	-
Staff Appreciation	-	-	2,329	2,329	-	-
Interest Income	82	-	-	-	82	-
Sales Tax	-	-	-	-	-	-
Green School	-	518	418	-	-	100
Student Activities	3,480	1,311	6,165	1,374	-	-
GT	82	-	-	-	-	82
ART	63	-	-	-	-	63
Music	-	231	235	4	-	-
Pictures	-	8,864	-	-	4,504	4,360
Donations	2,670	3,925	400	-	-	6,195
Staff Owned	-	390	367	-	-	23
Field Trips	2,401	27,465	27,860	1,818	1,818	2,006
Fundraiser	-	-	-	-	-	-
Total	<u>\$ 40,220</u>	<u>\$ 47,911</u>	<u>\$ 42,011</u>	<u>\$ 7,788</u>	<u>\$ 7,788</u>	<u>\$ 46,120</u>

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

STEVENS FOREST ELEMENTARY

Exhibit B-32

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES STEVENS FOREST ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier	15	-	-	-	-	15
Office	-	-	20	20	-	-
Principal's General	-	-	11,068	11,068	-	-
Postage	-	737	737	-	-	-
Media	7,048	251	597	926	-	7,628
Community/Partnership	-	-	613	613	-	-
Meeting Expenses	-	-	1,698	1,698	-	-
Staff Appreciation	-	-	861	861	-	-
Green School	-	-	50	50	-	-
Interest Income	857	-	-	90	-	947
Sales Tax	2	-	-	-	-	2
Class Funds	167	-	-	-	-	167
Student Activities	3,132	5,281	8,675	4,525	-	4,263
Gifted & Talented	388	500	201	-	-	687
Strings	10	148	149	-	-	9
Vocal Music	136	80	4	-	-	212
Band	1	34	34	-	-	1
Grants	8	500	316	1,566	316	1,442
Donations	18,122	2,259	-	-	12,482	7,899
Clubs	46	-	690	690	-	46
Field Trips	11	6,086	6,577	699	105	114
Exchange	-	1,280	1,112	-	168	-
School Pictures	3,215	1,400	-	-	2,558	2,057
Vending	528	91	-	-	-	619
Memorial	-	5,326	-	-	5,000	326
Fundraisers	<u>454</u>	<u>5,760</u>	<u>3,510</u>	<u>-</u>	<u>2,177</u>	<u>527</u>
Total	<u>\$ 34,140</u>	<u>\$ 29,733</u>	<u>\$ 36,912</u>	<u>\$ 22,806</u>	<u>\$ 22,806</u>	<u>\$ 26,961</u>

SWANSFIELD ELEMENTARY

Exhibit B-33

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES SWANSFIELD ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Principal's General	\$ 4,849	\$ -	\$ 1,111	\$ 7	\$ 2,502	\$ 1,243
PBIS	450	385	594	615	331	525
Media	388	457	179	-	-	666
Meeting Expenses	-	-	692	692	-	-
Staff Appreciation	-	-	1,605	1,605	-	-
Community Partnership	-	-	206	206	-	-
Interest Income	7	-	-	-	7	-
Sales Tax	6	20	24	37	-	39
Student Activities	1,298	1,315	2,576	818	194	661
Class Funds	65	-	727	759	-	97
GT	225	452	483	-	-	194
Bridges	-	-	568	586	-	18
Reading	1,028	444	960	-	18	494
Strings	-	153	153	-	-	-
Vocal Music	5	279	287	3	-	-
Chorus	2,823	-	4,000	1,177	-	-
Band	206	145	145	-	-	206
Summer School	27	-	-	-	27	-
Grants	-	-	334	841	507	-
Donations	1,270	4,762	1,500	-	2,742	1,790
Field Trips	885	15,869	16,657	1,329	777	649
Pictures	-	3,443	-	-	-	3,443
Fundraisers	-	2,133	563	331	1,901	-
Staff Owned	<u>2,433</u>	<u>693</u>	<u>658</u>	<u>-</u>	<u>-</u>	<u>2,468</u>
Total	<u>\$ 15,965</u>	<u>\$ 30,550</u>	<u>\$ 34,022</u>	<u>\$ 9,006</u>	<u>\$ 9,006</u>	<u>\$ 12,493</u>

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

TALBOTT SPRINGS ELEMENTARY

Exhibit B-34

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES TALBOTT SPRINGS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ -	\$ -	\$ 401	\$ 401	\$ -	\$ -
Principal's General	-	55	178	2,098	-	1,975
Postage	-	-	754	754	-	-
Media	366	76	-	-	-	442
Community Partnership	2,078	500	364	1,000	2,214	1,000
Meeting Expense	-	-	195	531	336	-
Staff Appreciation	-	-	2,409	2,989	580	-
Interest Income	1,281	-	69	-	350	862
PTA	3,930	3,500	1,243	1,150	7,337	-
Class Funds	194	265	372	300	387	-
Student Activities	4,534	3,532	8,239	11,491	3,233	8,085
GT	21	404	223	-	-	202
Music	200	228	-	-	-	428
Grants	-	-	-	1,036	-	1,036
Donations	3,214	7,397	5,809	2,999	4,412	3,389
Field Trips	159	20,466	17,936	3,983	5,019	1,653
Pictures	3,038	3,307	292	292	1,830	4,515
Vending	508	105	391	-	26	196
Fundraisers	(78)	11,413	8,035	784	4,084	-
Yearbooks	<u>430</u>	<u>3,360</u>	<u>3,222</u>	<u>-</u>	<u>-</u>	<u>568</u>
Total	<u>\$ 19,875</u>	<u>\$ 54,608</u>	<u>\$ 50,132</u>	<u>\$ 29,808</u>	<u>\$ 29,808</u>	<u>\$ 24,351</u>

THUNDER HILL ELEMENTARY

Exhibit B-35

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES THUNDER HILL ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 1,169	\$ 724	\$ 388	\$ -	\$ -	\$ 1,505
Principal's General	2,676	2,783	9,835	6,935	122	2,437
Wellness Committee	-	-	27	30	3	-
Guidance	390	-	370	-	20	-
Media	802	1,023	2,447	2,544	707	1,215
Technology	81	-	-	-	-	81
Meeting Expenses	-	-	993	993	-	-
Staff Appreciation	-	-	2,399	2,500	101	-
Interest Income	786	-	-	-	786	-
Sales Tax	17	33	20	-	-	30
Professional Development	42	-	-	-	-	42
Instruction Materials	31	50	405	350	-	26
Instructional Support	2,079	195	644	-	-	1,630
Class Funds	22	1,148	831	-	201	138
Athletics General	315	-	-	-	-	315
Special Ed	276	-	-	-	276	-
Green School	84	-	30	75	-	129
Student Activities	8	1,337	2,564	1,268	-	49
GT	608	-	-	-	608	-
Book Cart	2,262	828	1,200	-	1,582	308
Music	661	1,081	485	-	1,015	242
Donations	6,955	1,565	-	102	1,450	7,172
Field Trips	1,498	14,680	14,853	1,356	1,001	1,680
Abitibi Recycling Bin	56	19	-	-	75	-
Pictures	8,840	1,371	699	-	5,282	4,230
Staff Owned	115	480	449	-	-	146
Fundraisers	-	3,693	769	-	2,924	-
Total	<u>\$ 29,773</u>	<u>\$ 31,010</u>	<u>\$ 39,408</u>	<u>\$ 16,153</u>	<u>\$ 16,153</u>	<u>\$ 21,375</u>

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

TRIADELPHIA RIDGE ELEMENTARY

Exhibit B-36

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES TRIADELPHIA RIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Office	\$ 598	\$ 55	\$ 1,892	\$ 5,290	\$ -	\$ 4,051
Principal's General	10,127	-	1,414	204	204	8,713
School Materials	-	76	2,581	2,505	-	-
S.T.E.M.	2,984	750	-	3,284	2,984	4,034
Media	2,248	1,399	4,044	2,985	-	2,588
Meeting Expenses	-	-	1,874	1,874	-	-
Staff Appreciation	-	-	4,582	4,786	204	-
Interest Income	1,214	-	-	-	913	301
Sales Tax	324	337	343	-	-	318
School Store	-	188	553	365	-	-
Student Activities	171	1,818	3,779	2,972	804	378
GT	349	-	390	144	-	103
RECC	2,029	500	1,148	-	887	494
Grants	444	-	-	-	444	-
Donations	10,031	5,118	71	-	5,842	9,236
Field Trips	1,276	19,770	19,461	389	389	1,585
Pictures	6,439	8,813	-	-	4,582	10,670
Fundraisers	-	17,650	10,105	2,984	10,529	-
Yearbook	<u>1,614</u>	<u>5,474</u>	<u>5,018</u>	<u>-</u>	<u>-</u>	<u>2,070</u>
Total	<u>\$ 39,848</u>	<u>\$ 61,948</u>	<u>\$ 57,255</u>	<u>\$ 27,782</u>	<u>\$ 27,782</u>	<u>\$ 44,541</u>

VETERANS ELEMENTARY

Exhibit B-37

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES VETERANS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal's General	2,729	1,658	7,330	8,030	2,763	2,324
Postage	188	-	-	180	-	368
Meeting Expenses	100	-	1,463	1,363	-	-
Media	82	186	207	-	-	61
Interest Income	173	-	-	-	173	-
Sales Tax	-	30	30	-	-	-
Class Funds	2,977	238	1,629	1,991	181	3,396
Student Activities	72	2,348	271	695	1,388	1,456
RECC	10,069	34,007	24,126	89	5,569	14,470
Music	3,119	1,366	3,955	6,562	3,097	3,995
Summer School	50	75	-	-	-	125
Technology	500	-	-	-	-	500
Grants	-	-	-	-	-	-
Donations	4,886	3,969	3,551	-	2,071	3,233
Scholars Academy	828	-	211	-	-	617
PBIS	242	38	981	701	-	-
Field Trips	719	33,946	33,611	3,592	3,581	1,065
Exchange	395	569	845	276	395	-
Pictures/Recycling	8,434	7,132	6,500	-	-	9,066
Fundraisers	-	4,798	537	-	4,261	-
Total	<u>\$ 35,563</u>	<u>\$ 90,360</u>	<u>\$ 85,247</u>	<u>\$ 23,479</u>	<u>\$ 23,479</u>	<u>\$ 40,676</u>

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

WATERLOO ELEMENTARY

Exhibit B-38

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES WATERLOO ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office/Postage	\$ -	\$ 115	\$ 1,210	\$ 1,095	\$ -	\$ -
Principal's General	6,025	-	2,292	3,591	-	7,324
Media	16,549	1,321	7,370	4,465	-	14,965
Meeting Expenses	-	-	2,714	2,901	187	-
Staff Appreciation	-	-	1,138	1,138	-	-
Community Partnership	-	-	316	316	-	-
Green School	165	-	-	-	-	165
Sales Tax	-	7	8	75	-	74
Professional Development	-	-	459	459	-	-
PE	-	-	-	-	-	-
Class Funds	228	1,338	1,022	-	316	228
Student Activities	2,086	1,740	7,737	4,006	74	21
GT	309	500	212	-	-	597
RECC	20,118	34,151	43,070	-	762	10,437
MOI	842	-	86	-	-	756
Grants	796	1,500	1,342	-	-	954
Donations	14,333	2,753	1,194	-	5,226	10,666
Student Council	321	-	40	-	-	281
Music	-	410	959	553	-	4
Field Trips	(956)	26,795	26,980	1,836	584	111
Pictures	-	7,039	-	-	7,039	-
Vending	415	317	366	-	-	366
Fundraisers	-	19,036	12,789	-	6,247	-
Total	<u>\$ 61,231</u>	<u>\$ 97,022</u>	<u>\$ 111,304</u>	<u>\$ 20,435</u>	<u>\$ 20,435</u>	<u>\$ 46,949</u>

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

WAVERLY ELEMENTARY

Exhibit B-39

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES WAVERLY ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Technology	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ 116
Materials of Instruction	-	102	1,430	1,484	-	156
Principal's General	4,586	23	825	2,518	983	5,319
Office/Postage	-	313	437	200	76	-
Media	264	400	189	-	-	475
Meeting Expenses	-	-	5,018	6,134	1,116	-
Staff Appreciation	-	-	2,495	2,495	-	-
Interest Income	2	-	-	-	2	-
Sales Tax	-	118	-	-	-	118
Green School	-	17	-	-	-	17
Bank Charges	39	-	-	-	39	-
PALS	21	-	-	-	-	21
IALS	102	-	-	-	-	102
Student Activities	837	1,293	150	-	606	1,374
GT	-	-	-	-	-	-
RECC	3,006	16,994	9,695	-	2,334	7,971
Art	-	-	841	841	-	-
Science	-	327	932	605	-	-
Vocal Music	2,628	2,450	2,228	-	-	2,850
Band	402	276	292	-	-	386
PE	-	200	-	-	-	200
Donations	45	2,538	-	-	2,583	-
Exchange	-	1,131	1,106	-	25	-
Field Trips	112	29,193	28,127	1,514	2,114	578
Pictures	-	5,913	-	-	5,913	-
Staff Owned	(48)	3,673	3,017	-	-	608
Fundraisers	-	1,466	1,466	-	-	-
Total	<u>\$ 12,112</u>	<u>\$ 66,427</u>	<u>\$ 58,248</u>	<u>\$ 15,791</u>	<u>\$ 15,791</u>	<u>\$ 20,291</u>

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

WEST FRIENDSHIP ELEMENTARY

Exhibit B-40

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES WEST FRIENDSHIP ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 130	\$ -	\$ 30	\$ -	\$ -	\$ 100
General Materials	978	55	4,628	4,319	-	724
Media	1,892	91	-	1,542	-	3,525
Meeting Expenses	-	-	769	769	-	-
Staff Appreciation	-	-	2,825	2,825	-	-
Community Partnership	-	-	152	198	46	-
Interest Income	229	-	-	-	229	-
Sales Tax	1	18	16	2	5	-
ALS Class	16	-	-	-	-	16
Student Activities	292	714	504	-	-	502
Gifted and Talented	-	393	-	-	-	393
Art	527	-	104	-	-	423
Band	37	498	484	-	-	51
Vocal Music	8	87	86	4	-	13
Grants	2,693	2,902	2,902	-	1,423	1,270
Donations	8,453	1,349	-	-	2,172	7,630
Clubs	449	-	-	-	-	449
Field Trips	-	7,985	8,232	521	274	-
Exchange	-	76	76	-	-	-
Pictures	3,140	9,067	-	-	4,424	7,783
Fundraisers	-	2,917	1,310	-	1,607	-
Yearbook	-	4,287	4,265	-	-	22
Memorial/Scholarship	-	1,525	-	-	-	1,525
Staff Owned	<u>3,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,067</u>
Total	<u>\$ 21,912</u>	<u>\$ 31,964</u>	<u>\$ 26,383</u>	<u>\$ 10,180</u>	<u>\$ 10,180</u>	<u>\$ 27,493</u>

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

WORTHINGTON ELEMENTARY

Exhibit B-41

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES WORTHINGTON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 362	\$ 128	\$ 2,379	\$ 1,967	\$ 40	\$ 38
Media	693	389	9,961	8,988	-	109
Community/Partnership	-	-	1,102	1,105	3	-
Meeting Expenses	-	-	828	828	-	-
Staff Appreciation	-	-	-	-	-	-
Green School	1,066	-	450	-	-	616
Student Activities	14	1,156	1,038	1,900	100	1,932
RECC	1,797	27,479	29,045	-	231	-
Music & Vocal	35	295	280	-	-	50
Strings	406	16	16	-	-	406
Donations	1,329	3,258	1,500	1,800	4,239	648
Field Trips	620	24,245	24,606	1,194	963	490
Pictures	2,877	9,074	-	-	7,488	4,463
Exchange	-	1,840	40	-	1,800	-
Fundraisers	-	12,453	11,436	-	1,017	-
Yearbook	476	7,950	6,525	-	1,901	-
Staff Owned	-	-	-	-	-	-
Total	<u>\$ 9,675</u>	<u>\$ 88,283</u>	<u>\$ 89,206</u>	<u>\$ 17,782</u>	<u>\$ 17,782</u>	<u>\$ 8,752</u>

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



MIDDLE --- SCHOOLS



HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES BONNIE BRANCH MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 13,689	\$ 299	\$ 2,086	\$ -	\$ -	\$ 11,902
Lost Textbooks	2,664	109	-	-	-	2,773
Assignment Books	3,886	-	411	-	-	3,475
Principal's General	21,395	55	3,269	9,070	3,695	23,556
Media	329	51	-	-	-	380
Community/Partnership	100	-	-	-	-	100
Meeting Expenses	-	-	1,962	1,962	-	-
Staff Appreciation	-	-	1,733	1,733	-	-
Interest Income	4	16	-	-	-	20
Class Funds	3,317	7,158	8,648	2,364	469	3,722
Fall Fling	350	-	200	-	-	150
Special Ed	232	-	-	-	-	232
Student Activities	15,300	3,399	4,169	-	-	14,530
Clubs	83	1,500	1,571	-	-	12
Summer School	526	-	-	-	-	526
Related Arts	104	-	-	-	100	4
Home Economics	536	-	442	-	-	94
Science	147	750	180	-	-	717
Strings	369	-	-	-	-	369
Band	1,491	-	-	-	-	1,491
Health	109	-	-	-	-	109
Foreign Language	704	-	-	625	-	1,329
Tech Ed	10	-	-	-	-	10
Drama	2,421	-	-	-	-	2,421
PE	-	4,682	4,773	100	-	9
Grants	1,527	2,228	1,075	-	1,342	1,338
Donations	15	4,294	-	-	4,243	66
Field Trips	13,101	124,513	134,317	6,017	4,414	4,900
School Store/PBIS	182	1,054	1,155	-	-	81
Pictures	-	4,827	-	-	4,827	-
Vending	-	363	-	-	288	75
Fundraisers	872	6,337	3,571	-	2,766	872
Memory Books	2,543	8,052	10,018	-	15	562
Staff Owned	-	-	123	288	-	165
Total	<u>\$ 86,006</u>	<u>\$ 169,687</u>	<u>\$ 179,703</u>	<u>\$ 22,159</u>	<u>\$ 22,159</u>	<u>\$ 75,990</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 704	\$ 753	\$ 1,273	\$ 3,671	\$ 203	\$ 3,652
Principal's General	-	563	848	593	11	297
Postage	44	183	151	55	-	131
Media	1,365	547	2,661	1,800	-	1,051
Community/Partnership	-	-	679	679	-	-
Meeting Expenses	-	-	1,704	1,704	-	-
Staff Appreciation	-	-	4,175	4,255	80	-
Interest Income	19	-	-	-	19	-
Sales Tax	18	749	674	450	50	493
Class Funds	2,016	-	-	1,205	28	3,193
Student Activities	616	3,696	5,129	3,062	592	1,653
GT	178	387	196	33	-	402
Art	1,363	678	1,063	373	-	1,351
English	1,530	3,472	4,399	105	150	558
Math	531	299	-	226	-	1,056
FACS	1,280	977	386	-	-	1,871
Social Studies	317	179	185	8	-	319
Science	1,476	1,284	1,268	270	32	1,730
Reading	3,748	208	3,665	-	-	291
Music	2,867	2,118	2,276	2,480	103	5,086
World Language	429	136	84	-	-	481
Tech Ed	17	500	618	250	-	149
PE	1,194	4,442	3,503	-	1,205	928
Donations	8,789	11,076	376	75	7,046	12,518
Student Government	6,974	322	944	1,150	420	7,082
Dance	-	988	544	-	444	-
Intramurals	-	-	-	1,125	-	1,125
Field Trips	6,885	144,253	140,667	2,705	6,360	6,816
Pictures	9,538	6,170	-	-	5,890	9,818
Vending	395	352	747	-	-	-
School Store	299	-	-	-	214	85
Fundraisers	-	32,562	20,424	2,320	12,198	2,260
Memory Book	5,508	5,874	8,617	5,350	301	7,814
Scholarship	3,057	-	-	1,750	348	4,459
Staff Owned	<u>458</u>	<u>-</u>	<u>458</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 61,615</u>	<u>\$ 222,768</u>	<u>\$ 207,714</u>	<u>\$ 35,694</u>	<u>\$ 35,694</u>	<u>\$ 76,669</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ -	\$ -	\$ 2,441	\$ 2,341	\$ (258)	\$ 158
Principal's General	20,282	-	12,847	3	4,492	2,946
Guidance	-	-	223	400	-	177
Media	-	-	754	1,300	-	546
Meeting Expenses	-	100	1,422	2,212	890	-
Staff Appreciation	-	-	3,705	3,705	-	-
Class Funds	2,624	-	106	550	-	3,068
Special Ed	643	-	-	-	-	643
Student Activities	230	3,186	3,132	3,024	134	3,174
Resource Team	500	-	-	-	-	500
English	1,532	24	154	-	-	1,402
GT	-	426	368	300	-	358
Home Ec.	-	-	147	750	-	603
Math	157	100	-	400	-	657
Social Studies	663	65	180	-	-	548
Science	777	9	85	300	-	1,001
Reading	20	-	-	541	-	561
Strings	500	-	-	676	676	500
Chorus	665	-	-	-	-	665
Drama	3,581	1,750	3,410	1,061	-	2,982
PE	1,201	4,656	4,327	-	-	1,530
Grants	78	-	-	-	-	78
Donations	2,500	5,427	912	-	5,427	1,588
Field Trips	11,311	78,863	76,186	5,058	4,488	14,558
Exchange Account	-	120	120	-	-	-
Pictures	-	5,462	-	-	5,462	-
Fundraisers	7,173	15,162	12,548	951	2,261	8,477
Memory Book	-	8,891	8,767	-	-	124
Staff Owned	<u>173</u>	<u>1,287</u>	<u>995</u>	<u>-</u>	<u>-</u>	<u>465</u>
Total	<u>\$ 54,610</u>	<u>\$ 125,528</u>	<u>\$ 132,829</u>	<u>\$ 23,572</u>	<u>\$ 23,572</u>	<u>\$ 47,309</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General/Office	\$ 611	\$ 500	\$ 477	\$ -	\$ -	\$ 634
Principal's General	4,341	-	1,739	2,901	1,672	3,831
Media	5,661	125	2,702	886	-	3,970
Community/Partnership	-	-	188	188	-	-
Meeting Expenses	-	326	1,476	2,166	1,016	-
Staff Appreciation	-	55	1,478	1,423	-	-
Outdoor Ed.	11,246	47,190	41,937	1,264	-	17,763
Student Activities	4,659	6,989	4,078	387	1,076	6,881
Lunch Fund	277	659	766	-	-	170
GT	354	-	124	-	-	230
English	1,031	232	-	-	-	1,263
Math	1,055	229	-	224	-	1,508
Home Ec (FACS)	115	-	-	-	-	115
Cooking for the Homeless	64	-	-	-	-	64
Social Studies	334	120	237	-	-	217
Living History	232	-	-	-	-	232
Science	110	40	-	-	-	150
Reading	1,300	40	-	-	-	1,340
Chorus	1,949	-	703	210	-	1,456
Band	-	336	336	-	-	-
Summer School	79	-	-	-	-	79
Grants	699	6,000	5,410	163	1,023	429
Donations	1	715	-	-	580	136
Clubs	203	180	215	-	168	-
Field Trips	122	41,095	39,417	1,867	2,004	1,663
Pictures	-	2,038	-	-	2,038	-
Vending	-	569	-	-	569	-
Exchange	-	40	40	-	-	-
Fundraisers	-	5,422	3,182	-	2,240	-
Yearbook	<u>1,632</u>	<u>135</u>	<u>750</u>	<u>707</u>	<u>-</u>	<u>1,724</u>
Total	<u>\$ 36,075</u>	<u>\$ 113,035</u>	<u>\$ 105,255</u>	<u>\$ 12,386</u>	<u>\$ 12,386</u>	<u>\$ 43,855</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Lost Books	\$ 452	\$ 517	\$ 466	\$ -	\$ 17	\$ 486
Assignment Books	347	5	-	-	-	352
Principal's General	7,019	430	2,510	3,149	4,767	3,321
Office Postage	2,205	99	2,406	4,245	-	4,143
Media	411	42	-	747	-	1,200
Meeting Expenses	-	-	589	589	-	-
Staff Appreciation	-	-	4,103	4,103	-	-
Interest Income	46	-	46	-	-	-
Sales Tax	30	-	89	59	-	-
Class Funds	4,732	4,818	6,374	-	-	3,176
Student Activities	2,264	5,425	7,940	2,530	1,578	701
After School Bus	2,603	882	2,025	-	-	1,460
Life Skills Class	-	-	-	-	-	-
Related Arts	1,206	-	492	-	547	167
Home Ec	40	-	-	-	-	40
Science	431	120	259	-	-	292
Music	1,601	520	1,163	730	1,105	583
Strings	1,704	464	866	128	-	1,430
Band	1,734	868	945	1,294	-	2,951
PE	4,864	-	210	936	4	5,586
Grants	64	-	64	-	-	-
Donations	44	1,954	-	-	1,598	400
Student Council	471	-	94	-	-	377
Drama	1,269	1,985	2,448	-	-	806
Field Trips	3,507	70,119	65,665	1,895	1,895	7,961
School Store	266	229	168	-	47	280
Pictures	8,543	6,138	120	-	1,876	12,685
Fundraisers	-	17,532	10,561	4	6,975	-
Memory Book	<u>3,457</u>	<u>1,050</u>	<u>2,903</u>	<u>-</u>	<u>-</u>	<u>1,604</u>
Total	<u>\$ 49,310</u>	<u>\$ 113,197</u>	<u>\$ 112,506</u>	<u>\$ 20,409</u>	<u>\$ 20,409</u>	<u>\$ 50,001</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ -	\$ 500	\$ 3,181	\$ 2,798	\$ -	\$ 117
Principal's General	4,152	142	2,479	9,511	5,272	6,054
Prof. Memberships/Dues	-	-	1,204	1,204	-	-
Postage	-	-	87	93	-	6
Media	2,619	-	11	178	-	2,786
Community/Partnership	-	-	1,043	1,043	-	-
Meeting Expenses	-	-	1,231	1,231	-	-
Staff Appreciation	-	-	299	2,194	1,895	-
Interest Income	123	-	-	-	123	-
Sales Tax	209	413	609	8	-	21
Professional Development	-	-	150	150	-	-
Class Funds	2,794	159	282	2,142	600	4,213
Student Activities	1,593	3,429	1,763	-	1,580	1,679
Activity Bus	-	1,280	2,100	1,172	-	352
Student Planners	778	-	-	-	-	778
Student Obligations	849	413	-	-	178	1,084
Special Ed	216	407	-	-	42	581
GT	2,090	-	2,954	864	-	-
Art	124	-	-	-	-	124
Math	-	540	500	-	40	-
Home Ec	2,646	-	-	-	-	2,646
Science	1,697	525	1,382	1,140	-	1,980
English	-	500	119	-	-	381
Reading	565	648	282	-	85	846
Band	2,050	-	6,382	6,060	-	1,728
Social Studies	485	400	162	-	-	723
PE	-	4,540	3,498	-	8	1,034
Donations	14,204	9,096	1,020	-	9,029	13,251
Clubs	-	170	166	-	-	4
Field Trips	3,815	63,652	63,204	3,277	4,040	3,500
Exchange	-	274	414	140	-	-
School Store	1,053	2,661	2,866	13	-	861
Pictures	-	3,894	-	-	3,894	-
Vending	7,092	594	-	-	-	7,686
Fundraisers	1,255	23,832	18,314	-	6,432	341
Memory Book	-	10,280	10,267	-	-	13
Total	<u>\$ 50,409</u>	<u>\$ 128,349</u>	<u>\$ 125,969</u>	<u>\$ 33,218</u>	<u>\$ 33,218</u>	<u>\$ 52,789</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Principal's General	\$ 11,308	\$ 475	\$ 5,557	\$ -	\$ 976	\$ 5,250
PBIS	136	-	-	477	-	613
Textbooks Lost & Damaged	1,030	539	32	-	-	1,537
Media Lost Books	286	253	357	-	-	182
Community/Partnership	-	7	288	281	-	-
Meeting Expenses	-	5	1,040	1,035	-	-
Sales Tax	377	522	778	-	-	121
Checking Interest	1	-	-	-	1	-
Staff Appreciation	-	-	772	772	-	-
Green School	237	150	61	-	-	326
Class Funds	1,282	2,024	2,037	324	-	1,593
Student Activities	-	3,389	1,577	1,230	70	2,972
Art	2,915	30	3,455	1,637	789	338
FACS	330	45	2,321	1,980	-	34
Science	96	-	-	-	-	96
Strings	88	141	132	-	-	97
Chorus	87	-	-	-	-	87
Band	17	2,051	1,832	-	-	236
Foreign Language	170	-	-	9	-	179
Tech Ed	504	-	805	610	-	309
Drama	3,441	-	36	-	-	3,405
PE	3,080	4,936	4,217	77	-	3,876
Donations	13	11,433	1,764	-	5,377	4,305
Clubs	419	279	207	-	57	434
Field Trips	2,325	78,038	76,429	1,906	1,769	4,071
Pictures	-	4,190	-	-	1,102	3,088
Vending	-	204	-	-	-	204
Fundraisers	-	11,189	11,002	300	487	-
Staff Owned	<u>60</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>10</u>	<u>-</u>
Total	<u>\$ 28,202</u>	<u>\$ 119,900</u>	<u>\$ 114,749</u>	<u>\$ 10,638</u>	<u>\$ 10,638</u>	<u>\$ 33,353</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office Expense	\$ 735	\$ -	\$ 201	\$ -	\$ -	\$ 534
Principal's General	4,823	54	1,608	5,162	2,256	6,175
Media	992	386	-	-	-	1,378
Community/Partnership	-	-	268	268	-	-
Meeting Expenses	-	-	339	339	-	-
Staff Appreciation	-	-	1,789	1,789	-	-
Interest Income	1,239	-	-	-	-	1,239
Sales Tax	269	-	257	322	-	334
Green School	300	-	300	-	-	-
Class Funds	782	-	-	294	1,076	-
Student Activity	3,370	2,480	4,153	2,206	7	3,896
PBIS/ASSET	222	-	-	-	-	222
Life Skills	249	-	-	-	-	249
Gifted & Talented	3,211	-	3,491	3,200	164	2,756
Art	3,045	-	3,082	390	-	353
English	401	144	-	-	-	545
Math	691	156	-	-	-	847
FACS	514	-	100	-	-	414
Social Studies	531	41	-	-	-	572
Science	-	66	-	-	-	66
Band	1,402	256	256	-	-	1,402
Music Vocal	1,160	56	1,419	969	-	766
Language	62	-	-	-	-	62
Tech Ed	90	-	-	-	-	90
Physical Education	(2,257)	3,705	3,020	242	199	(1,529)
Grants	38	-	-	-	38	-
Donations	3,472	3,737	2,612	1,605	5,532	670
Clubs	7,069	825	5,164	20	-	2,750
Field Trips	5,421	60,389	65,182	3,400	1,675	2,353
Pictures	-	5,162	-	-	5,162	-
Vending Machines	-	138	199	79	-	18
Fundraisers	-	31,126	28,329	4,716	7,367	146
Exchange	-	20	20	-	-	-
Memory Book	-	10,663	9,138	600	2,125	-
Total	<u>\$ 37,831</u>	<u>\$ 119,404</u>	<u>\$ 130,927</u>	<u>\$ 25,601</u>	<u>\$ 25,601</u>	<u>\$ 26,308</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Principal's General	\$ 1,282	\$ -	\$ 1,877	\$ 3,361	\$ -	\$ 2,766
Media	3,884	30	794	1,126	-	4,246
Meeting Expenses	-	-	681	681	-	-
Staff Appreciation	-	-	2,015	2,015	-	-
Green School	56	506	237	-	-	325
Checking Interest	579	-	-	-	579	-
Sales Tax	-	-	-	-	-	-
Class Funds	51	-	-	-	-	51
Student Activities	6,773	2,386	4,956	5,553	2,841	6,915
Related Arts	506	-	-	-	-	506
GT	464	395	114	-	-	745
English	783	-	-	-	-	783
Math	297	780	842	-	-	235
Social Studies	189	-	20	-	-	169
Science	300	3	-	-	-	303
Reading	281	-	43	4	4	238
Band	6,959	390	556	-	-	6,793
French	25	-	-	-	-	25
Spanish	90	-	-	-	-	90
Tech Ed	6	-	-	-	-	6
PE	-	2,713	1,951	-	-	762
Grants	2,540	-	-	-	-	2,540
Donations	7,120	8,524	670	-	5,322	9,652
Clubs	1,086	150	230	229	229	1,006
Field Trips	1,865	76,078	80,182	8,455	3,560	2,656
Pictures	-	2,782	-	-	2,782	-
Fundraisers	105	14,978	8,518	632	7,063	134
Memory Book	-	5,876	6,200	324	-	-
Literary Magazine	<u>230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230</u>
Total	<u>\$ 35,471</u>	<u>\$ 115,591</u>	<u>\$ 109,886</u>	<u>\$ 22,380</u>	<u>\$ 22,380</u>	<u>\$ 41,176</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, 2012

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Office	\$ 304	\$ 133	\$ 343	\$ 59	\$ -	\$ 153
Lost Books	848	505	71	-	-	1,282
Principal's General	3,342	-	113	153	490	2,892
PBIS	80	-	311	779	-	548
Media	412	500	359	-	-	553
Meeting Expenses	-	-	1,025	1,025	-	-
Staff Appreciation	-	-	2,193	2,193	-	-
Interest Income	20	55	-	4	79	-
Sales Tax	42	342	334	-	5	45
PE	1,378	2,506	1,915	-	-	1,969
Special Education	210	245	-	-	-	455
Student Activities	2,990	2,364	6,464	1,110	-	-
GT	39	18	-	321	-	378
Health	-	294	270	-	-	24
Art	90	-	25	-	-	65
English/Vocab	618	500	-	-	-	1,118
Home Ec	17	-	-	-	-	17
Reading/Vocab. Books	-	300	300	-	-	-
Science Department	101	-	45	-	-	56
Vocal Music (Music Dept.)	284	471	471	-	-	284
World Language	269	438	25	-	183	499
Donations	2,582	5,422	458	-	4,607	2,939
Clubs	1,286	606	661	606	606	1,231
Field Trips	6,977	40,920	50,797	9,761	2,986	3,875
Pictures	1,747	2,361	-	-	1,169	2,939
Vending	825	1,401	-	-	2,048	178
Fundraisers	-	19,296	15,371	945	4,783	87
Staff Owned	-	501	501	-	-	-
Memory Book	<u>1,133</u>	<u>3,077</u>	<u>3,651</u>	<u>-</u>	<u>-</u>	<u>559</u>
Total	<u>\$ 25,594</u>	<u>\$ 82,255</u>	<u>\$ 85,703</u>	<u>\$ 16,956</u>	<u>\$ 16,956</u>	<u>\$ 22,146</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, 2013**

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 1,946	\$ 161	\$ 3,294	\$ 4,807	\$ 2,199	\$ 1,421
Media	2,883	24	-	-	700	2,207
Meeting Expense	-	-	28	413	385	-
Needy Family Fund	201	-	-	-	201	-
Staff Appreciation	-	-	523	3,078	2,555	-
Interest Income	1	-	-	-	1	-
Sales Tax	-	8	-	-	-	8
Student Activities	-	7,183	7,777	795	6	195
G/T	-	-	-	19	-	19
Bridge over Cradlerock	1,193	1,000	2,813	680	60	-
Art	10	-	1,700	1,690	-	-
Strings	514	3,605	9,381	12,279	6,349	668
Chorus	706	9,130	9,225	999	1,314	296
Band	-	5,918	7,385	4,462	2,995	-
PE	898	1,262	1,212	-	-	948
Donations	1,415	779	-	-	1,698	496
Clubs	1,297	13,410	13,286	422	5	1,838
Field Trips	154	12,369	9,314	598	3,807	-
Pictures	261	1,124	-	-	329	1,056
Vending	83	277	138	-	222	-
Fundraisers	927	12,630	6,150	11,244	18,529	122
Memory Book	<u>-</u>	<u>2,563</u>	<u>2,432</u>	<u>131</u>	<u>262</u>	<u>-</u>
Total	<u>\$ 12,489</u>	<u>\$ 71,443</u>	<u>\$ 74,658</u>	<u>\$ 41,617</u>	<u>\$ 41,617</u>	<u>\$ 9,274</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 5,664	\$ 751	\$ 1,580	\$ -	\$ -	\$ 4,835
Principal's General	327	1,658	1,420	385	-	950
Media	832	-	-	650	-	1,482
Meeting Expenses	-	-	1,054	1,054	-	-
Staff Appreciation	-	-	2,762	2,762	-	-
Interest Income	5,099	-	-	-	-	5,099
Sales Tax	-	29	29	-	-	-
Track	6,077	12,406	9,464	-	2,995	6,024
Student Activities	-	2,815	1,087	171	513	1,386
GT	414	498	498	-	-	414
Art	372	-	98	-	-	274
English	213	-	-	-	-	213
Math	391	-	30	-	-	361
Social Studies	524	-	208	-	-	316
Science	169	-	-	-	-	169
Reading	320	-	37	-	-	283
Vocal Music	493	1,709	-	-	1,709	493
Band	821	2,887	5,929	2,690	469	-
PE	(1,892)	5,093	5,813	2,996	-	384
Grants	-	-	-	-	-	-
Donations	2,331	4,963	-	-	1,135	6,159
Clubs	444	3,974	4,332	-	-	86
Field Trips	1,660	100,389	102,731	3,711	2,577	452
Exchange	-	2,792	2,792	-	-	-
School Store	166	-	-	-	166	-
Pictures	10,269	2,660	-	-	3,816	9,113
Vending	2,418	113	-	-	-	2,531
Fundraisers	1,300	9,222	5,483	-	1,039	4,000
Yearbook	2,191	4,718	2,956	-	-	3,953
Staff Owned	<u>366</u>	<u>2,585</u>	<u>2,212</u>	<u>-</u>	<u>-</u>	<u>739</u>
Total	<u>\$ 40,969</u>	<u>\$ 159,262</u>	<u>\$ 150,515</u>	<u>\$ 14,419</u>	<u>\$ 14,419</u>	<u>\$ 49,716</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Office	\$ 700	\$ 20	\$ 268	\$ 460	\$ -	\$ 912
Materials of Instruction	1,499	452	575	-	-	1,376
Student Supply Fund	1,524	316	1,604	-	-	236
Principal's General	7,317	55	947	3,589	3,527	6,487
After School Tuition	-	11,615	7,668	-	-	3,947
Media	746	386	354	-	-	778
Meeting Expenses	-	-	352	1,527	1,175	-
Staff Appreciation	-	-	2,409	2,500	91	-
Sales Tax	8	23	21	2	-	12
Special Ed	58	-	-	-	-	58
Student Activities	4,270	3,290	3,218	20	-	4,362
Gifted & Talented	8	200	149	-	48	11
Math	190	400	112	-	-	478
Social Studies	-	200	145	-	-	55
Science	-	200	127	-	-	73
Strings	22	38	39	-	-	21
Band	56	48	48	-	-	56
PE	1,001	2,690	3,467	-	-	224
Donations	-	2,183	-	175	735	1,623
Field Trips	9,646	62,997	73,102	6,127	689	4,979
School Store	164	413	390	-	2	185
Pictures	-	3,713	-	-	2,843	870
Fundraisers	-	19,907	14,617	-	5,290	-
Memory Book	-	5,423	5,125	-	-	298
Total	<u>\$ 27,209</u>	<u>\$ 114,569</u>	<u>\$ 114,737</u>	<u>\$ 14,400</u>	<u>\$ 14,400</u>	<u>\$ 27,041</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 1,524	\$ 421	\$ 8,418	\$ 8,340	\$ 126	\$ 1,741
Principal's General	-	-	965	965	-	-
Media	147	-	1,637	1,882	-	392
Meeting Expenses	-	-	1,099	1,099	-	-
Staff Appreciation	-	-	3,621	3,621	-	-
Green School	191	-	1,457	1,689	-	423
Sales Tax	90	866	823	-	-	133
Interest Income	402	-	218	-	-	184
PBIS	-	-	780	780	-	-
Class Funds	127	-	-	-	121	6
Student Activities	6,378	3,150	2,186	617	1,436	6,523
Service Learning	1,311	-	1,200	-	-	111
Math	150	300	236	-	-	214
Family & Consumer Sci.	217	-	-	-	-	217
Science	146	500	271	-	-	375
Music	827	635	1,051	667	270	808
PE	11,610	7,400	8,130	-	-	10,880
Grants	750	-	-	-	-	750
Donations	14,553	11,082	-	500	15,681	10,454
Clubs	1,885	2,385	1,310	122	780	2,302
Field Trips	779	100,374	103,788	6,004	1,904	1,465
Outdoor Ed	2,387	56,819	61,251	2,356	311	-
Pictures	8,459	5,470	-	-	5,814	8,115
Vending	1,384	289	303	-	146	1,224
MSA Supplies	948	-	-	-	-	948
Fundraisers	2,645	5,006	2,463	313	1,970	3,531
Memory Book	348	5,495	4,598	-	-	1,245
Memorials	90	-	-	-	-	90
EcoFest Community	686	-	144	-	542	-
Staff Owned	-	265	411	146	-	-
Total	<u>\$ 58,033</u>	<u>\$ 200,458</u>	<u>\$ 206,360</u>	<u>\$ 29,101</u>	<u>\$ 29,101</u>	<u>\$ 52,131</u>

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

MURRAY HILL MIDDLE

Exhibit C-15

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES MURRAY HILL MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Principal's General	\$ 2,274	\$ 2,379	\$ 4,523	\$ 770	\$ -	\$ 900
Media	-	81	-	-	-	81
Meeting Expenses	-	-	-	70	70	-
Staff Appreciation	-	-	1,262	1,262	-	-
Sales Tax	-	51	-	-	-	51
Eighth Grade	356	-	-	-	-	356
After School	10,735	17,819	11,035	-	8,005	9,514
Student Activities	-	3,447	9,551	7,620	-	1,516
Music Department	-	8	8	-	-	-
PE	241	7,937	8,039	-	139	-
Social Studies	-	63	-	-	-	63
Donations	-	2,184	790	-	1,000	394
Clubs	1,137	515	345	-	737	570
PBIS	501	8,588	7,975	244	700	658
Field Trips	6,120	63,811	60,683	7,754	6,209	10,793
Pictures	-	263	-	-	70	193
Vending	-	27	-	-	-	27
Fundraisers	609	833	40	-	790	612
Memory Book	<u>47</u>	<u>3,949</u>	<u>3,339</u>	<u>-</u>	<u>-</u>	<u>657</u>
Total	<u>\$ 22,020</u>	<u>\$ 111,955</u>	<u>\$ 107,590</u>	<u>\$ 17,720</u>	<u>\$ 17,720</u>	<u>\$ 26,385</u>

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

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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 8,859	\$ 669	\$ 432	\$ -	\$ -	\$ 8,826
Principal's General	302	-	12	-	-	290
Media	1,786	65	1,616	293	-	528
Meeting Expenses	-	-	353	353	-	-
Staff Appreciation	-	-	500	500	-	-
Interest Income	-	41	-	-	41	-
Sales Tax	11	116	19	-	-	108
Class Funds	896	1,240	1,175	519	325	1,155
SGA	395	522	464	-	-	453
ALS	350	-	-	-	-	350
Special Education	316	-	-	-	-	316
Student Activities	4,796	2,339	2,005	475	960	4,645
Performing Arts	853	-	-	-	-	853
PBIS	824	-	142	50	-	732
Clubs	196	50	-	196	392	50
Gifted & Talented	237	-	211	-	-	26
Art	258	369	1,896	1,527	-	258
FACS	47	-	-	-	-	47
Social Studies	5	-	98	93	-	-
Science	674	-	461	380	-	593
Music	326	97	-	-	-	423
Health	286	-	-	-	-	286
Language Arts	475	-	-	-	-	475
Tech Ed	24	-	-	-	-	24
Physical Education	2,539	1,936	1,658	-	-	2,817
Donations	1,100	19,428	12,770	-	1,104	6,654
Field Trips	6,231	16,759	16,875	2,124	2,124	6,115
Exchange	-	151	-	-	151	-
Pictures	3,242	2,400	-	-	813	4,829
Fundraisers	344	3,789	2,639	185	1,547	132
Yearbook	364	3,640	4,766	762	-	-
Staff Owned	<u>477</u>	<u>309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>786</u>
Total	<u>\$ 35,943</u>	<u>\$ 53,920</u>	<u>\$ 48,092</u>	<u>\$ 7,457</u>	<u>\$ 7,457</u>	<u>\$ 41,771</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General (Office)	\$ 30	\$ 83	\$ 514	\$ 1,417	\$ 6	\$ 1,010
Principal's General	1,340	1,170	5,111	9,020	150	6,269
Postage	37	-	43	6	-	-
Media	191	17	-	-	-	208
Meeting Expenses	-	50	796	1,520	774	-
Staff Appreciation	-	29	2,784	2,795	-	40
Community Partnership	-	500	316	-	-	184
Interest Income	30	-	-	-	6	24
Sales Tax	2	178	239	60	-	1
Student Activities	2,378	2,552	2,526	25	-	2,429
Math	25	-	-	-	25	-
Home Economics	1,746	-	232	-	-	1,514
Science	153	-	-	-	-	153
PE	2,154	2,959	2,486	-	-	2,627
Grants	725	-	479	724	725	245
Donations	2,571	3,071	271	1,000	5,138	1,233
Field Trips	5,040	51,429	48,921	13,487	14,437	6,598
Outdoor Ed	10,095	34,825	32,580	-	5,060	7,280
Pictures	245	2,394	-	-	842	1,797
Fundraisers	-	5,410	5,181	-	20	209
School Personnel Activities	16	2,575	2,659	140	72	-
Yearbook	<u>3,194</u>	<u>1,754</u>	<u>-</u>	<u>61</u>	<u>3,000</u>	<u>2,009</u>
Total	<u>\$ 29,972</u>	<u>\$ 108,996</u>	<u>\$ 105,138</u>	<u>\$ 30,255</u>	<u>\$ 30,255</u>	<u>\$ 33,830</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Principal's General	\$ -	\$ 7,499	\$ 8,217	\$ 7,578	\$ 7,607	\$ (747)
Meeting Expenses	-	15	2,655	2,640	-	-
Staff Appreciation	-	-	1,513	1,513	-	-
Sales Tax	-	578	258	-	-	320
School Counseling	-	-	-	500	500	-
Media	-	190	-	700	890	-
Green School	54	-	-	99	-	153
Class Funds	-	1,685	725	530	1,471	19
Student Activities	-	3,557	10,109	7,053	501	-
Junior NHS	-	-	71	145	74	-
G/T	-	-	-	300	300	-
Art	-	-	-	300	300	-
English Department	-	-	47	700	653	-
Mathematics Department	-	-	-	500	500	-
FACS	-	-	-	228	228	-
Foreign Language Department	-	-	-	150	150	-
Social Studies Department	-	-	178	500	322	-
Science Department	-	-	959	1,500	541	-
Reading Dept.	-	250	-	882	1,132	-
Band	-	-	-	500	500	-
Strings Department	-	210	563	650	297	-
Vocal Music	-	246	245	500	501	-
Technology Education	673	-	-	500	1,173	-
Physical Education	-	4,358	2,661	500	2,197	-
Donations	-	14,689	-	90	14,779	-
Clubs	-	1,902	3,197	6,452	3,057	2,100
Field Trips	46	62,644	73,695	14,717	3,762	(50)
School Pictures	-	4,895	-	-	4,895	-
Fundraisers	-	10,703	7,306	1,741	5,138	-
Memory Book	(2,186)	5,125	6,202	-	-	(3,263)
Staff Owned	15	870	1,065	-	-	(180)
Total	<u>\$ (1,398)</u>	<u>\$ 119,416</u>	<u>\$ 119,666</u>	<u>\$ 51,468</u>	<u>\$ 51,468</u>	<u>\$ (1,648)</u>

WILDE LAKE MIDDLE

Exhibit C-19

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES WILDE LAKE MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Copier/Book Fines	\$ 2,859	\$ 621	\$ 229	\$ -	\$ -	\$ 3,251
Principal's General	5,578	344	2,814	5,087	2,376	5,819
Postage	146	-	18	-	-	128
Media	1,262	-	430	1,491	-	2,323
Community/Partnership	-	-	522	522	-	-
Meeting Expenses	-	-	366	366	-	-
Staff Appreciation	-	-	1,171	1,411	240	-
Interest Income	34	-	-	-	-	34
Sales Tax	-	-	222	222	-	-
Class Funds	10,209	8,382	9,187	4,994	3,895	10,503
Resource	-	-	-	-	-	-
Student Activities	1,047	3,159	2,718	269	27	1,730
PAR/PBIS Activity	1,570	-	780	603	-	1,393
GT	6	-	-	-	-	6
Bridges Program	1,510	2,325	768	-	-	3,067
Art	28	-	-	-	-	28
FACS	1,134	-	-	-	-	1,134
Music General	95	-	-	-	35	60
Strings	5	-	32	32	-	5
Band	75	655	730	75	75	-
Foreign Language	-	-	-	-	-	-
Science	-	-	-	600	-	600
Tech Ed	16	-	-	-	-	16
PE	600	3,899	3,264	-	187	1,048
Grants	972	-	1,060	322	-	234
Donations	5,226	7,436	462	-	9,018	3,182
Field Trips	8,086	82,123	85,922	6,570	2,172	8,685
Exchange	-	189	189	-	-	-
Spirit Wear	-	839	1,089	250	-	-
Pictures	-	3,397	-	-	3,397	-
Vending	378	420	-	-	366	432
Fundraisers	-	5,478	4,486	25	1,017	-
Memory Book	<u>1,298</u>	<u>3,804</u>	<u>3,731</u>	<u>-</u>	<u>34</u>	<u>1,337</u>
Total	<u>\$ 42,134</u>	<u>\$ 123,071</u>	<u>\$ 120,190</u>	<u>\$ 22,839</u>	<u>\$ 22,839</u>	<u>\$ 45,015</u>

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



HIGH SCHOOLS



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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Debt	\$ 33,726	\$ 5,484	\$ 8,227	\$ 13,564	\$ 634	\$ 43,913
Office	552	538	360	3,403	113	4,020
Principal's General	14,535	5	1,976	12,629	6,362	18,831
Guidance	8,228	9,225	8,547	115	265	8,756
AP Testing	-	70,538	71,011	588	115	-
PSAT Testing	-	28	28	-	-	-
Parking	-	2,830	669	-	2,161	-
Media	846	15	470	167	-	558
Community/Partnership	-	-	70	70	-	-
Meeting Expenses	-	-	995	995	-	-
Staff Appreciation	-	-	6,180	6,180	-	-
Sales Tax	-	1,589	1,596	33	26	-
Life Touch	-	12,366	-	-	12,366	-
Drink Machines	-	1,876	-	-	1,876	-
Athletics Bus. Act. Drinks	-	311	-	-	311	-
Athletics Vending Snacks	-	1,696	-	-	1,696	-
General Field Trip Money	634	-	-	223	230	627
Athletics	24,748	55,369	74,449	26,284	8,218	23,734
Class Activities	5,031	49,801	59,327	11,711	4,818	2,398
Instruction	54,179	73,510	89,619	48,148	29,017	57,201
Club Activities	18,891	29,132	27,012	17,033	15,174	22,870
Field Trips	18,120	119,473	121,512	15,722	5,318	26,485
Grants	-	6,260	6,200	-	-	60
Donations	-	55,817	-	-	55,817	-
Fundraisers	-	37,930	24,658	2,550	15,822	-
Scholarships	1,886	-	-	500	-	2,386
School Store	233	149	17	10	-	375
Social Committee	<u>1,108</u>	<u>281</u>	<u>1,803</u>	<u>549</u>	<u>135</u>	<u>-</u>
Total	<u>\$ 182,717</u>	<u>\$ 534,223</u>	<u>\$ 504,726</u>	<u>\$ 160,474</u>	<u>\$ 160,474</u>	<u>\$ 212,214</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Custodial Fund	\$ 777	\$ -	\$ -	\$ -	\$ -	\$ 777
Office	12,939	500	5,230	92	767	7,534
General	10,859	202	5,159	9,971	5,090	10,783
General Debt	7,690	2,430	147	-	100	9,873
Guidance	13,161	8,533	10,573	50	137	11,034
AP Testing	1,527	103,670	103,292	788	282	2,411
PSAT Testing	534	53	226	-	-	361
Parking	2,738	3,615	2,552	-	-	3,801
Postage	4,313	-	2,059	206	-	2,460
Technology	9,520	-	744	-	-	8,776
Media	1,917	183	793	456	-	1,763
Community/Partnership	-	-	75	198	123	-
Meeting Expenses	-	9	7,275	7,266	-	-
Staff Appreciation	-	-	-	-	-	-
Interest Income	-	-	-	8	-	8
Sales Tax	694	4,272	3,673	14	8	1,299
Scout Project	-	5,100	-	1,000	-	6,100
Athletics	55,858	84,744	120,007	27,881	5,855	42,621
Class Activities	6,445	47,557	46,912	10,031	7,874	9,247
Instruction	83,575	139,004	157,591	39,533	17,055	87,466
Donations	5,610	22,832	500	855	23,683	5,114
Club Activities	37,108	42,112	42,905	46,736	36,935	46,116
Field Trips	1,713	194,799	203,255	14,655	4,805	3,107
Pictures	11,000	11,125	3,290	-	4,963	13,872
Vending	436	3,552	97	-	2,926	965
Balfour	6,820	6,760	-	-	8,000	5,580
Fundraisers	638	109,787	68,521	6,200	48,104	-
Staff Owned	<u>2,590</u>	<u>2,390</u>	<u>1,862</u>	<u>767</u>	<u>-</u>	<u>3,885</u>
Total	<u>\$ 278,462</u>	<u>\$ 793,229</u>	<u>\$ 786,738</u>	<u>\$ 166,707</u>	<u>\$ 166,707</u>	<u>\$ 284,953</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office Expense	\$ 1,405	\$	\$ 320	\$ 1,944	\$ 1,596	\$ 1,433
Student Obligations	21	2,117	158	-	-	1,980
Principal's General	27	-	-	-	-	27
Administration	288	80	184	(111)	59	14
Giant Bonus Bucks	(1)	-	1,055	1,056	-	-
E Script	87	175	1,237	1,394	338	81
Boosters	186	0	25,755	46,779	14,085	7,125
Donations to others	-	-	1,488	1,488	-	-
Guidance	1,466	5,429	2,712	(1,190)	42	2,951
AP Testing	-	57,350	67,951	10,694	93	-
Security	-	-	-	250	-	250
Parking	-	5,055	1,825	-	3,230	-
Postage	473	3,746	3,746	1,947	-	2,420
Media	25	-	-	-	-	25
Community/Partnership	1	131	803	671	-	-
Meeting Expenses	-	-	1,102	1,121	19	-
Staff Appreciation	-	-	6,391	6,391	-	-
Sales Tax	277	2,480	2,396	52	31	382
Athletics General	30,501	77,696	147,345	82,300	4,377	38,775
Class Activities	6,655	48,105	50,229	14,258	5,885	12,904
Instruction	58,523	83,821	89,913	37,368	29,100	60,699
Club Activities	39,291	27,159	27,612	14,024	11,689	41,173
Grants	683	7,660	6,480	-	-	1,863
Donations	-	137,921	4,063	428	134,286	-
Field Trips	5,510	145,995	169,958	21,034	2,581	-
Exchange	-	200	200	-	-	-
Pictures	-	8,266	-	-	7,781	485
Vending	-	2,528	1,655	-	873	-
Fundraisers	-	108,141	51,968	3,485	59,658	-
Scholarships	20,965	-	10,950	31,557	1,257	40,315
Social Committee	-	560	600	797	757	-
Total	<u>\$ 166,383</u>	<u>\$ 724,615</u>	<u>\$ 678,096</u>	<u>\$ 277,737</u>	<u>\$ 277,737</u>	<u>\$ 212,902</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Office	\$ -	\$ 396	\$ 403	\$ 13	\$ 6	\$ -
Student Obligations	18	5,424	160	-	4,580	702
SIT	-	-	-	-	-	-
Principal's General	5,212	1,000	5,053	13,466	10,289	4,336
Guidance	5,846	4,564	3,066	-	94	7,250
Parking	-	1,390	149	-	1,191	50
Postage	-	1,125	1,403	278	-	-
Media	1,411	135	111	213	-	1,648
Community/Partnership	-	-	954	954	-	-
Meeting Expenses	-	-	2,639	2,664	25	-
Staff Appreciation	-	-	6,151	6,151	-	-
Student Activities	(1)	1	-	-	-	-
Sales Tax	56	1,658	1,585	45	102	72
Athletics General	33,862	47,208	80,067	24,644	5,304	20,343
Class Activities	10,642	27,165	40,282	16,193	9,419	4,299
Student Financial Support	-	33	1,946	6,075	243	3,919
Instruction	79,831	101,171	133,485	59,613	39,599	67,531
Grants	-	-	-	-	-	-
Donations	-	25,627	20	6,061	31,668	-
Mentor Program	50	-	44	500	-	506
Club Activities	32,076	5,153	15,487	22,181	10,869	33,054
Field Trips	7,200	80,457	98,463	23,665	12,775	84
Planners	-	126	-	-	-	126
Pictures	-	8,161	-	-	8,161	-
Vending Machine	-	6,312	703	-	5,609	-
Balfour	-	1,000	-	-	1,000	-
Fundraisers	(1,175)	82,106	33,057	3,519	52,558	(1,165)
Scholarships	2,000	500	8,900	6,400	-	-
Social Committee	<u>590</u>	<u>3,904</u>	<u>4,448</u>	<u>857</u>	<u>-</u>	<u>903</u>
Total	<u>\$ 177,618</u>	<u>\$ 404,616</u>	<u>\$ 438,576</u>	<u>\$ 193,492</u>	<u>\$ 193,492</u>	<u>\$ 143,658</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, 2013**

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Fund	\$ 5,997	\$ -	\$ 1,259	\$ 540	\$ -	\$ 5,278
Office Expenses	6,631	1,864	2,116	314	-	6,693
Student Obligations	14,136	7,302	2,024	-	2,000	17,414
Awards, Incentives	7,131	125	626	500	-	7,130
Graduation Expenses	2,560	2,000	1,748	-	-	2,812
Guidance	19,823	8,846	1,821	-	1,814	25,034
AP Services	-	88,738	93,102	4,518	-	154
Parking	3,539	4,465	1,453	-	-	6,551
Media	562	-	319	1,292	-	1,535
Staff Appreciation	6	-	1,009	1,003	-	-
Meeting Expenses	-	-	3,827	3,827	-	-
Interest Income	3,875	-	-	-	3,875	-
Sales Tax	296	1,525	1,598	42	29	236
Professional Development	8,691	650	2,840	3,835	-	10,336
Bank Charges	462	-	-	-	462	-
Athletics General	11,809	58,589	60,339	5,467	4,006	11,520
Class Activities	18,729	84,379	82,568	26,299	25,398	21,441
Instruction	176,324	79,509	87,378	37,427	20,406	185,476
Club Activities	58,838	21,205	23,349	1,758	430	58,022
Exchange Account	-	203	203	-	-	-
Field Trips	10,932	150,513	147,535	6,466	9,300	11,076
Donations	12,105	16,918	-	-	11,603	17,420
School Store	527	2,816	1,895	39	295	1,192
Pictures	5,392	4,081	-	-	4,081	5,392
Pictures Athletics	-	542	-	-	-	542
Vending Machines	5,107	415	-	-	593	4,929
Vending Machines Men	476	445	-	-	-	921
Vending Machines Teachers	1,582	1,098	-	-	-	2,680
Fundraisers	-	30,914	17,798	1,602	14,718	-
Scholarships	2,431	-	2,700	4,081	-	3,812
Staff Owned	<u>696</u>	<u>-</u>	<u>185</u>	<u>-</u>	<u>-</u>	<u>511</u>
Total	<u>\$ 378,657</u>	<u>\$ 567,142</u>	<u>\$ 537,692</u>	<u>\$ 99,010</u>	<u>\$ 99,010</u>	<u>\$ 408,107</u>

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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Principal's General	\$ 2,112	\$ 779	\$ 2,187	\$ 2,663	\$ 408	\$ 2,959
Guidance	3,772	5,151	2,738	739	180	6,744
Donations to Others	-	-	200	200	-	-
AP Testing	5,759	35,671	38,044	-	-	3,386
Parking	1,869	825	672	-	-	2,022
Postage	101	-	255	191	37	-
Media	382	84	124	-	-	342
Meeting Expenses	-	-	1,558	1,558	-	-
Staff Appreciation	-	-	6,716	6,716	-	-
Community/Partnership	-	-	224	224	-	-
Interest Income	1,180	-	65	-	1,115	-
Sales Tax	297	2,144	2,253	36	-	224
Athletics General	22,214	45,929	75,909	28,383	2,903	17,714
Class Activities	13,620	39,121	48,448	13,443	6,499	11,237
Instruction	67,457	51,029	67,698	30,648	19,131	62,305
Grants	1,300	3,091	4,382	-	-	9
Donations	446	29,981	75	-	29,981	371
Club Activities	24,825	15,635	19,032	19,334	10,945	29,817
Field Trips	1,567	133,418	155,310	26,960	5,384	1,251
School Store	-	-	-	-	-	-
Pictures	5,657	9,059	-	-	8,742	5,974
Vending	1,038	3,029	-	-	2,060	2,007
Class Ring Royalty	-	1,000	-	-	-	1,000
Business other	-	3,840	-	-	-	3,840
School/Community Event	20	1,237	1,327	634	564	-
Fundraisers	-	93,447	49,247	1,322	45,522	-
Scholarships	-	500	845	345	-	-
Social Committee	<u>367</u>	<u>2,550</u>	<u>2,579</u>	<u>75</u>	<u>-</u>	<u>413</u>
Total	<u>\$ 153,983</u>	<u>\$ 477,520</u>	<u>\$ 479,888</u>	<u>\$ 133,471</u>	<u>\$ 133,471</u>	<u>\$ 151,615</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 9,503	\$ 1,757	\$ 17,987	\$ 16,348	\$ 928	\$ 8,693
Donations to Others	-	-	5,825	5,825	-	-
Guidance	6,643	6,056	3,633	-	-	9,066
AP Testing	10,318	80,553	80,704	-	83	10,084
Parking	546	3,600	770	400	-	3,776
Media	1,614	178	324	98	-	1,566
Community/Partnership	-	540	1,809	1,893	624	-
Meeting Expenses	-	-	2,157	2,157	-	-
Staff Appreciation	-	104	7,718	7,886	272	-
Interest Income	64	-	80	16	-	-
Sales Tax	-	2,248	2,218	-	-	30
Bank Charges	1,512	247	5	-	41	1,713
Donations	5,751	42,281	5,750	565	42,387	460
Athletics	21,629	58,041	84,366	35,617	3,778	27,143
Class Activities	21,589	46,841	54,360	46,266	39,156	21,180
Instruction	45,587	103,582	104,825	48,349	45,560	47,133
Club Activities	44,262	41,107	35,912	41,650	48,384	42,723
Exchange	-	1,882	1,882	-	-	-
Pictures	-	15,204	-	-	3,144	12,060
Vending	702	4,561	-	28	5,234	57
Business Other	1,682	4,780	-	-	5,025	1,437
Staff Owned	326	780	1,314	724	-	516
Field Trips	833	173,649	182,733	10,214	1,963	-
Scholarships	1,150	-	3,100	2,000	-	50
Fundraisers	<u>1</u>	<u>60,829</u>	<u>37,373</u>	<u>1,337</u>	<u>24,794</u>	<u>-</u>
Total	<u>\$ 173,712</u>	<u>\$ 648,820</u>	<u>\$ 634,845</u>	<u>\$ 221,373</u>	<u>\$ 221,373</u>	<u>\$ 187,687</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Principal's General	\$ 5,892	\$ 1,115	\$ 9,269	\$ 5,792	\$ 1,255	\$ 2,275
Guidance	2,984	7,679	6,959	1,004	295	4,413
AP Testing	1,871	76,186	77,452	471	-	1,076
Parking Permits	657	2,725	1,749	-	-	1,633
Technology Comm.	22	-	-	-	22	-
Media	764	296	131	-	-	929
Community/Partnerships	(1)	1	-	-	-	-
Staff Appreciation	-	-	3,504	3,504	-	-
Meeting Expenses	-	-	352	356	4	-
Interest Income	3,050	-	-	21	3,071	-
Sales Tax	(1)	1,875	1,748	214	340	-
Professional Develop.	-	-	120	120	-	-
PBIS	50	-	-	-	-	50
Bank Charges	87	-	-	-	87	-
Vending Machines	5,984	4,759	-	-	3,534	7,209
Pictures	7,009	5,575	-	-	1,025	11,559
Athletics	51,976	75,454	175,167	106,340	16,060	42,543
Class Activities	17,664	105,847	84,702	32,226	41,258	29,777
Instruction	84,895	40,299	56,447	29,411	10,238	87,920
Grants	5,000	220	974	-	2,000	2,246
Donations	5,444	61,790	-	-	58,291	8,943
Clubs Activities	15,832	12,065	19,214	8,989	4,252	13,420
Field Trips	2,414	105,115	113,055	12,298	4,949	1,823
Exchange	-	570	600	30	-	-
Fundraisers	13,558	118,586	74,748	3,881	58,576	2,701
Memorial/Scholarship	<u>30,636</u>	<u>-</u>	<u>3,600</u>	<u>600</u>	<u>-</u>	<u>27,636</u>
Total	<u>\$ 255,787</u>	<u>\$ 620,157</u>	<u>\$ 629,791</u>	<u>\$ 205,257</u>	<u>\$ 205,257</u>	<u>\$ 246,153</u>

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

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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office Expenses	\$ 3,160	\$ 584	\$ 2,501	\$ 707	\$ -	\$ 1,950
Student Obligations	4,211	478	1,540	-	1,500	1,649
Donations to Others	-	-	1,000	1,000	-	-
Principal's General	2	-	3,231	14,279	70	10,980
Guidance	1,797	2,878	2,955	579	902	1,397
Health Room	3,480	-	-	-	3,480	-
Mediation	319	-	42	-	-	277
PSAT	1,139	294	454	-	-	979
AP Tests	308	27,572	27,084	40	-	836
Parking	313	840	205	-	-	948
Media Bonus Bucks	2,356	194	793	-	-	1,757
Community/Partnership	-	-	375	375	-	-
Meeting Expenses	-	-	2,258	2,258	-	-
Staff Appreciation	-	-	3,805	3,805	-	-
Green School	744	-	-	130	-	874
Sales Tax	892	2,716	2,223	146	131	1,400
New Teacher Development	180	-	-	-	-	180
Athletics General	31,914	65,358	108,052	51,959	9,204	31,975
Class Activities	14,657	41,582	37,680	23,058	19,958	21,659
Instruction	82,427	77,409	106,133	43,552	21,237	76,018
Club Activities	20,329	17,400	26,319	20,748	11,468	20,690
Grants	446	7,999	5,501	-	1,500	1,444
Donations	2,505	51,592	225	905	50,872	3,905
Field Trips	935	62,508	71,912	9,613	835	309
Exchange Account	-	48	48	-	-	-
Pictures	2,796	4,206	-	-	4,264	2,738
Vending	-	2,945	20	-	1,326	1,599
Graduation	580	4,000	-	-	2,131	2,449
Fundraisers	1,600	92,157	48,510	2,264	47,811	(300)
Scholarships	-	-	-	-	-	-
Social Committee	<u>3,820</u>	<u>2,523</u>	<u>2,963</u>	<u>1,519</u>	<u>248</u>	<u>4,651</u>
Total	<u>\$ 180,910</u>	<u>\$ 465,283</u>	<u>\$ 455,829</u>	<u>\$ 176,937</u>	<u>\$ 176,937</u>	<u>\$ 190,364</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 8,811	\$ 1,253	\$ 7,682	\$ 18,652	\$ 18,281	\$ 2,753
Student Obligations	7,268	2,820	5,053	775	-	5,810
Donations to Others	-	80	-	-	80	-
Student Services General	9,931	7,607	4,927	200	2,000	10,811
AP Testing 06-07	2,788	62,590	62,238	-	-	3,140
Parking	2,008	3,157	581	-	4,543	41
Media	1,668	637	1,700	-	20	585
Community/Partnership	-	-	1,125	1,125	-	-
Meeting Expenses	-	-	5,371	5,371	-	-
Staff Appreciation	-	-	3,723	3,723	-	-
Sales Tax	812	2,083	3,169	319	13	32
Athletics General	28,089	83,814	143,030	66,645	10,566	24,952
Class Activities	11,204	34,396	42,483	18,715	12,518	9,314
Instruction	49,692	32,072	74,949	71,441	21,196	57,060
Grants	-	-	-	-	-	-
Donations	-	61,927	1,765	80	58,317	1,925
Club Activities	24,996	50,501	48,380	31,177	33,924	24,370
Field Trips	1,449	48,295	51,126	1,497	(396)	511
Graduation	-	2,608	2,595	-	-	13
Pictures	-	12,311	-	-	12,311	-
Vending Machine	-	3,437	364	-	2,778	295
Fundraisers	500	77,542	33,560	6,533	50,074	941
Scholarships	9,024	-	100	617	-	9,541
Balfour	-	3,000	-	-	645	2,355
Total	<u>\$ 158,240</u>	<u>\$ 490,130</u>	<u>\$ 493,921</u>	<u>\$ 226,870</u>	<u>\$ 226,870</u>	<u>\$ 154,449</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General Office	\$ 1,289	\$ 1,379	\$ 9,200	\$ 6,710	\$ 178	\$ -
Copy Machine	1,959	-	-	-	1,959	-
Principal's General	1,272	-	19,771	24,236	4,022	1,715
Student Obligations	1,920	4,109	874	184	3,253	2,086
Donations to Others	-	2,500	-	-	2,500	-
Guidance	2,506	10,785	8,383	150	353	4,705
SAT Workbooks	68	1,179	938	84	-	393
AP Testing	8,297	129,825	131,427	-	252	6,443
Parking	6,755	4,545	6,737	-	627	3,936
Postage	1,076	-	-	-	1,076	-
Media Supplies	692	-	476	-	-	216
Auditorium Upgrades	-	-	11,399	11,399	-	-
Meeting Expenses	-	-	599	1,178	579	-
Staff Appreciation	-	-	3,333	3,435	102	-
Interest Income	365	-	85	107	387	-
Sales Tax	283	3,994	3,280	51	290	758
Athletics	47,007	134,450	215,122	79,732	10,107	35,960
Class Activities	18,797	67,686	82,124	24,751	12,947	16,163
Instruction	54,138	109,116	121,944	50,380	28,521	63,169
Grants	1,000	-	-	-	-	1,000
Donations	8,495	69,022	1,878	8,714	78,573	5,780
Clubs	34,874	62,528	92,016	36,949	4,070	38,265
Field Trips	1,591	113,824	113,543	13,961	11,815	4,018
Commissions	13,009	14,047	7,833	1,222	13,569	6,876
Business Other	5,945	5,000	2,500	-	8,445	-
Exchange	-	1,625	2,225	600	-	-
Fundraisers	-	130,682	45,462	4,815	90,035	-
Scholarships	3,884	1,800	3,400	1,150	-	3,434
Social Committee	<u>546</u>	<u>3,664</u>	<u>6,852</u>	<u>4,546</u>	<u>694</u>	<u>1,210</u>
Total	<u>\$ 215,768</u>	<u>\$ 871,760</u>	<u>\$ 891,401</u>	<u>\$ 274,354</u>	<u>\$ 274,354</u>	<u>\$ 196,127</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 6,386	\$ 1,666	\$ 8,283	\$ 15,031	\$ 10,940	\$ 3,860
Health Room	308	10	40	-	-	278
Obligations	3,715	184	95	-	-	3,804
Materials	965	-	3,170	2,790	89	496
Guidance	7,016	5,346	7,693	-	250	4,419
AP	1,522	33,680	34,754	-	-	448
PSAT	14	14	14	-	-	14
SAT	184	40	26	-	-	198
Parking	-	960	196	-	764	-
Postage	92	-	23	-	69	-
Media	-	-	-	-	-	-
Community/Partnership	-	-	-	-	-	-
Meeting Expenses	-	-	3,205	3,205	-	-
Staff Appreciation	-	-	4,570	4,570	-	-
Interest Income	14,119	-	-	-	2,000	12,119
Sales Tax	194	2,550	2,520	-	224	-
Bank Charges	-	-	-	-	-	-
Choir	-	-	-	-	-	-
Dance	-	-	-	-	-	-
Talent Show	-	-	-	-	-	-
School Events	-	10,895	1,935	100	9,060	-
Athletics General	12,028	40,290	47,585	6,392	812	10,313
Class Activities	11,936	29,953	43,742	42,984	32,163	8,968
Instruction	36,837	69,943	73,092	43,184	23,444	53,428
Grants	1,398	3,489	3,119	-	-	1,768
Donations	2,302	11,925	777	1,393	12,470	2,373
Club Activities	12,389	5,895	11,224	7,606	1,092	13,574
Field Trips	210	63,813	73,335	10,460	774	374
Exchange	-	-	-	-	-	-
Pictures	9,089	7,165	-	-	3,000	13,254
Vending	2,995	5,080	-	-	4,000	4,075
Graduation	10,305	-	-	-	3,000	7,305
Fundraisers	-	59,741	22,428	2,458	39,771	-
Scholarships	20,914	2,474	7,883	3,749	-	19,254
Social Comm. (Wellness)	119	-	-	-	-	119
Total	<u>\$ 155,037</u>	<u>\$ 355,113</u>	<u>\$ 349,709</u>	<u>\$ 143,922</u>	<u>\$ 143,922</u>	<u>\$ 160,441</u>

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



HOWARD COUNTY

PUBLIC SCHOOL SYSTEM



SPECIAL SCHOOLS



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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 3,888	\$ -	\$ -	\$ 23	\$ --	\$ 3,911
Office	2,216	-	-	-	-	2,216
Principal's General	1,357	250	630	1,361	250	2,088
Postage	731	-	-	-	731	-
Media	320	-	-	-	-	320
Community Partnership	-	-	-	-	-	-
Meeting Expenses	-	-	-	630	630	-
Staff Appreciation	-	-	-	-	-	-
Interest Income	652	-	-	-	652	-
Sales Tax	490	-	-	-	490	-
Data Competition	138	-	-	-	-	138
Construction Mgmt Academy	764	-	74	-	-	690
Construction Mfg Deck	-	-	-	8,160	-	8,160
Academy of Finance	-	-	-	1,315	-	1,315
EPT	39	-	-	-	-	39
Health Services	292	-	-	-	-	292
HRT	341	-	-	-	-	341
Biotech	33	-	-	-	-	33
Donations	373	-	-	-	-	373
Auto Academy	1,017	1,000	844	-	1,065	108
Fundraisers	8,161	-	490	490	8,161	-
Field Trips	787	779	770	-	-	796
Staff Owned	-	-	-	-	-	-
Vending	<u>900</u>	<u>378</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,278</u>
Total	<u>\$ 22,499</u>	<u>\$ 2,407</u>	<u>\$ 2,808</u>	<u>\$ 11,979</u>	<u>\$ 11,979</u>	<u>\$ 22,098</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, 2013

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
General	\$ 638	\$ 372	\$ 3,527	\$ 5,236	\$ 1,344	\$ 1,375
Principal's General	74	55	1,170	5,000	1,183	2,776
Meeting Expenses	-	-	1,065	1,183	118	-
Staff Appreciation	-	-	-	236	236	-
Checking Interest	182	-	-	-	-	182
Sales Tax	-	1,790	203	-	-	1,587
Professional Development	-	-	-	-	-	-
Media	85	112	89	-	-	108
Student Activities	180	8,936	6,842	180	-	2,454
Produce	11,141	32,579	30,191	-	5,180	8,349
Career Work Experience	-	-	-	-	-	-
Donations	2,734	1,249	1,344	1,344	-	3,983
Commencement	89	774	863	-	-	-
Pictures	24	474	-	-	118	380
Horticulture	37,163	61,715	62,088	-	5,000	31,790
Guttentag Memorial	682	99	-	-	-	781
Staff Owned	<u>638</u>	<u>-</u>	<u>638</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 53,630</u>	<u>\$ 108,155</u>	<u>\$ 108,020</u>	<u>\$ 13,179</u>	<u>\$ 13,179</u>	<u>\$ 53,765</u>

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM
STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES
HOWARD COUNTY HOMEWOOD CENTER FUNDS
YEAR ENDED JUNE 30, 2013**

	Balance July 1, 2012	Increases	Decreases	Transfer In	Transfer Out	Balance June 30, 2013
Office	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ 181
Postage	-	-	1,368	1,368	-	-
Community/Partnership	-	-	-	-	-	-
Meeting Expense	-	-	3,279	3,279	-	-
Orientation	-	-	-	-	-	-
Principal's General	2,055	12,488	114	-	9,350	5,079
Staff Appreciation	-	-	-	-	-	-
Interest Income	307	-	-	-	307	-
Student Activities	-	-	1,051	1,051	-	-
Class Activities	-	-	4,243	4,243	-	-
Horizon Foundation	-	-	-	-	-	-
Gateway School	-	-	63	63	-	-
Donations	2,816	1,169	117	-	3,868	-
Memorial/Scholarship	-	-	-	651	-	651
Field Trip	-	-	963	963	-	-
Staff Account	-	-	-	1,907	-	1,907
Vending	<u>579</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>610</u>
Total	<u>\$ 5,938</u>	<u>\$ 13,688</u>	<u>\$ 11,198</u>	<u>\$ 13,525</u>	<u>\$ 13,525</u>	<u>\$ 8,428</u>



HOWARD COUNTY PUBLIC SCHOOL SYSTEM SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES SCHOOL FUNDS JUNE 30, 2013

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.