

# SCHOOL FUNDS

Fiscal Year Ended June 30, 2015





# **Howard County Public School System**

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

## ***School Activity Funds***

*Prepared By:*

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**INDEPENDENT AUDITORS' REPORT ON  
SUPPLEMENTARY INFORMATION**

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

We have audited the financial statements of the governmental activities, the business-type activities, the each major fund, and the aggregate remaining fund information of the Howard County Public Schools (HCPSS) as of and for the year ended June 30, 2015, and have issued our report thereon dated September 29, 2015, 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 are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
September 29, 2015





# **ALL**

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# **SCHOOL FUNDS**



# ALL SCHOOL FUNDS

Exhibit A  
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## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
<b>Elementary Schools</b>				
Atholton ES	\$ 7,402	\$ 51,158	\$ 46,693	\$ 11,867
Bellows Spring ES	58,432	86,927	86,136	59,223
Bollman Bridge ES	24,570	69,372	64,278	29,664
Bryant Woods ES	20,091	34,678	40,903	13,866
Bushy Park ES	34,086	49,885	55,939	28,032
Centennial Lane ES	19,171	29,585	34,970	13,786
Clarksville ES	27,115	46,182	38,772	34,525
Clemens Crossing ES	45,622	44,713	44,538	45,797
Cradlerock ES	20,210	42,696	38,394	24,512
Dayton Oaks ES	37,577	82,863	80,968	39,472
Deep Run ES	31,861	59,054	64,079	26,836
Duckett's Lane ES	14,480	68,165	68,417	14,228
Elkridge ES	50,367	55,822	53,056	53,133
Forest Ridge ES	19,364	53,985	59,402	13,947
Fulton ES	12,189	71,057	62,760	20,486
Gorman Crossing ES	47,719	76,310	86,908	37,121
Guilford ES	47,859	34,702	34,228	48,333
Hammond ES	13,932	41,793	43,418	12,307
Hollifield Station ES	31,588	90,519	102,516	19,591
Ilchester ES	101,895	128,129	136,816	93,208
Jeffers Hill ES	25,411	32,652	27,646	30,417
Laurel Woods ES	12,505	40,452	39,710	13,247
Lisbon ES	21,114	34,422	36,691	18,845
Longfellow ES	27,473	57,668	60,918	24,223
Manor Woods ES	35,986	70,550	59,085	47,451
Northfield ES	21,470	73,208	69,308	25,370
Phelps Luck ES	37,277	25,873	29,557	33,593
Pointers Run ES	92,165	97,436	122,122	67,479
Rockburn ES	41,117	73,332	73,620	40,829
Running Brook ES	29,582	58,444	63,590	24,436
St. John's Lane ES	43,122	52,489	58,479	37,132
Stevens Forest ES	33,526	32,499	29,542	36,483
Swansfield ES	16,469	33,386	31,403	18,452
Talbott Springs ES	26,851	43,532	45,215	25,168
Thunder Hill ES	8,687	31,759	31,101	9,345
Triadelphia Ridge ES	37,041	66,449	67,360	36,130

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

# ALL SCHOOL FUNDS

Exhibit A  
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## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
<b>Elementary Schools</b>				
Veterans ES	\$ 34,618	\$ 91,708	\$ 87,655	\$ 38,671
Waterloo ES	55,299	81,264	80,141	56,422
Waverly ES	13,991	71,321	69,535	15,777
West Friendship ES	25,939	26,763	30,411	22,291
Worthington ES	<u>17,256</u>	<u>53,949</u>	<u>41,797</u>	<u>29,408</u>
<b>Total - Elementary Schools</b>	<u>1,322,429</u>	<u>2,366,751</u>	<u>2,398,077</u>	<u>1,291,103</u>
<b>Middle Schools</b>				
Bonnie Branch MS	79,910	135,850	135,368	80,392
Burleigh Manor MS	73,869	207,777	191,539	90,107
Clarksville MS	64,254	166,878	170,897	60,235
Dunloggin MS	40,956	132,249	129,380	43,825
Elkridge Landing MS	43,943	121,289	124,435	40,797
Ellicott Mills MS	56,542	115,483	120,902	51,123
Folly Quarter MS	33,934	118,068	116,704	35,298
Glenwood MS	30,490	133,605	125,375	38,720
Hammond MS	34,229	100,392	101,872	32,749
Harper's Choice MS	14,614	113,990	114,565	14,039
Lake Elkhorn MS	10,702	71,484	73,617	8,569
Lime Kiln MS	34,897	161,843	133,653	63,087
Mayfield Woods MS	28,747	117,948	111,542	35,153
Mount View MS	49,897	182,962	181,210	51,649
Murray Hill MS	31,845	63,407	66,645	28,607
Oakland Mills MS	37,561	61,291	84,028	14,824
Patapsco MS	39,363	136,816	138,105	38,074
Patuxent Valley MS	2,114	145,344	136,316	11,142
Thomas Viaduct MS	1,623	85,180	73,007	13,796
Wilde Lake MS	<u>44,781</u>	<u>104,197</u>	<u>114,819</u>	<u>34,159</u>
<b>Total - Middle Schools</b>	<u>\$ 754,271</u>	<u>\$2,476,053</u>	<u>\$2,443,979</u>	<u>\$ 786,345</u>

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



# ALL SCHOOL FUNDS

Exhibit A  
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## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
<b>High Schools</b>				
Atholton HS	\$ 200,048	\$ 442,568	\$ 421,945	\$ 220,671
Centennial HS	315,891	767,587	734,391	349,087
Glenelg HS	228,933	687,373	643,824	272,482
Hammond HS	152,074	480,201	460,977	171,298
Howard HS	413,203	637,797	624,018	426,982
Long Reach HS	162,421	486,088	513,726	134,783
Marriotts Ridge HS	179,051	700,457	707,984	171,524
Mount Hebron HS	246,657	803,749	803,388	247,018
Oakland Mills HS	171,406	355,499	362,706	164,199
Reservoir HS	171,908	561,374	543,794	189,488
River Hill HS	228,478	841,782	855,462	214,798
Wilde Lake HS	<u>168,065</u>	<u>416,043</u>	<u>424,401</u>	<u>159,707</u>
<b>Total - High Schools</b>	<u>2,638,135</u>	<u>7,180,518</u>	<u>7,096,616</u>	<u>2,722,037</u>
<b>Special Schools</b>				
App and Research Lab	19,295	15,019	15,713	18,601
Cedar Lane School	53,993	68,019	68,527	53,485
Homewood School	<u>7,358</u>	<u>18,753</u>	<u>13,547</u>	<u>12,564</u>
<b>Total – Special Schools</b>	<u>80,646</u>	<u>101,791</u>	<u>97,787</u>	<u>84,650</u>
<b>Total – All Schools</b>	<u>\$ 4,795,481</u>	<u>\$12,125,113</u>	<u>\$12,036,459</u>	<u>\$ 4,884,135</u>

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



# **ELEMENTARY**

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# **SCHOOLS**





# ATHOLTON ELEMENTARY

Exhibit B-1

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ATHOLTON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ -	\$ 3,550	\$ 4,757	\$ 1,207	\$ -
Media	362	188	363	1,180	1,367
Community/Partnership	-	-	1,500	1,500	-
Meeting Expenses	-	-	1,015	1,015	-
Staff Appreciation	-	-	1,401	1,401	-
Green School	694	-	192	-	502
Sales Tax	34	378	443	31	-
Professional Development	-	-	80	80	-
Student Activities	296	890	1,897	1,211	500
GT Funds	-	500	494	-	6
RECC	4,252	13,100	11,099	-	6,253
Band	204	236	385	-	55
Science	1,088	-	822	-	266
Donations	-	6,717	-	(4,244)	2,473
Field Trips	89	14,159	14,099	-	149
Pictures	383	2,014	-	(2,101)	296
Staff Vending	-	281	-	(281)	-
Fundraisers	-	4,799	4,208	(591)	-
Yearbook	-	4,346	3,938	(408)	-
Totals	<u>\$ 7,402</u>	<u>\$ 51,158</u>	<u>\$ 46,693</u>	<u>\$ -</u>	<u>\$ 11,867</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 CHANGES IN ASSETS AND LIABILITIES BELLOWS SPRING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 10,288	\$ 662	\$ 5,773	\$ 322	\$ 5,499
Guidance	46	-	18	67	95
Media	4,927	36	1,320	2,309	5,952
Community/Partnership	-	-	670	670	-
Meeting Expenses	-	-	2,069	2,069	-
Staff Appreciation	-	-	5,524	5,524	-
Green School	493	-	-	-	493
Maryland Sales Tax	359	3	468	880	774
Class Funds	3,366	-	925	412	2,853
Special Ed	-	-	-	-	-
Tech Ed	1,087	-	-	-	1,087
Student Activities	183	1,616	1,986	580	393
GT	397	-	281	-	116
ESOL	168	-	-	-	168
RECC Activity	9,100	24,867	22,347	(394)	11,226
Art	5,195	-	1,055	3,409	7,549
Vocal	720	48	49	(199)	520
Donations	13,742	7,632	330	(9,671)	11,373
Clubs	458	-	1,915	2,646	1,189
Field Trips	258	21,544	22,336	818	284
Reading Book Store	2,780	118	258	-	2,640
School Store	-	407	-	-	407
Classic Photography	2,686	5,158	-	(2,904)	4,940
Vending	91	312	-	(403)	-
Staff Account	97	500	939	403	61
Fundraisers	-	17,590	9,038	(8,552)	-
Publications	-	-	2,904	2,904	-
Yearbook	<u>1,991</u>	<u>6,434</u>	<u>5,931</u>	<u>(890)</u>	<u>1,604</u>
Totals	<u>\$ 58,432</u>	<u>\$ 86,927</u>	<u>\$ 86,136</u>	<u>\$ -</u>	<u>\$ 59,223</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 CHANGES IN ASSETS AND LIABILITIES BOLLMAN BRIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 140	\$ 2,269	\$ 4,121	\$ 2,341	\$ 629
Lost Text Books	-	228	79	-	149
Community/Partnership	-	-	366	366	-
Media	360	-	2,006	2,445	799
Meeting Expenses	-	-	598	598	-
Staff Appreciation	-	-	307	307	-
Sales Tax	-	284	280	(4)	-
Professional Development	315	-	1,690	1,467	92
Class Funds	120	825	1,191	552	306
Special Ed	218	97	54	-	261
Student Activities	456	1,905	1,725	20	656
Green Team	17	-	585	568	-
RECC	9,530	21,869	20,187	-	11,212
Reading	302	-	408	802	696
Music	9	-	9	-	-
Band	101	192	407	114	-
Donations	5,129	4,100	-	(2,628)	6,601
Wellness Committee	1,958	-	9	(46)	1,903
Field Trips	323	19,231	21,417	2,449	586
School Store	149	-	-	(149)	-
School Pictures	5,443	4,286	-	(4,007)	5,722
Fundraisers	-	13,740	8,545	(5,195)	-
Staff Owned	-	346	294	-	52
Totals	<u>\$ 24,570</u>	<u>\$ 69,372</u>	<u>\$ 64,278</u>	<u>\$ -</u>	<u>\$ 29,664</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 CHANGES IN ASSETS AND LIABILITIES BRYANT WOODS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 3,845	\$ 24	\$ 6,476	\$ 5,930	\$ 3,323
Media	4,259	30	2,182	(1,021)	1,086
Community/Partnership	-	-	130	130	-
Meeting Expenses	-	-	1,467	1,467	-
Staff Appreciation	-	5	1,820	1,815	-
Sales Tax	-	265	178	(2)	85
Class Funds	39	-	596	620	63
Book Cart	187	138	300	-	25
PBIS	63	-	600	537	-
Student Activities	694	2,863	2,079	322	1,800
EEEP	136	-	21	-	115
Science	-	170	405	263	28
Band	140	207	582	580	345
Grants	143	-	-	(31)	112
Donations	5,844	4,254	580	(3,039)	6,479
Field Trips	2,539	14,421	16,893	338	405
Pictures	1,587	2,188	-	(3,775)	-
Vending	615	358	-	(973)	-
Fundraisers	-	8,561	5,109	(3,452)	-
Staff Owned	<u>-</u>	<u>1,194</u>	<u>1,485</u>	<u>291</u>	<u>-</u>
Totals	<u>\$ 20,091</u>	<u>\$ 34,678</u>	<u>\$ 40,903</u>	<u>\$ -</u>	<u>\$ 13,866</u>



# BUSHY PARK ELEMENTARY

Exhibit B-5

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES BUSHY PARK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 23,324	\$ 1,224	\$ 11,411	\$ 8,611	\$ 21,748
Media	1,373	249	93	-	1,529
Meeting Expenses	-	-	500	500	-
Staff Appreciation	-	-	2,139	2,139	-
Class Funds	176	-	146	125	155
Student Activities	3	1,203	1,199	-	7
RECC	8,631	5,341	10,792	-	3,180
Art	43	-	-	-	43
Music	89	1,082	1,223	100	48
Band	-	311	-	-	311
Donations	-	3,639	-	(3,639)	-
Leo Club	138	-	555	555	138
SGA	309	-	-	-	309
Field Trips	-	28,426	27,881	19	564
Pictures	<u>-</u>	<u>8,410</u>	<u>-</u>	<u>(8,410)</u>	<u>-</u>
Totals	<u>\$ 34,086</u>	<u>\$ 49,885</u>	<u>\$ 55,939</u>	<u>\$ -</u>	<u>\$ 28,032</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 CHANGES IN ASSETS AND LIABILITIES CENTENNIAL LANE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 1,092	\$ 53	\$ 4,634	\$ 3,646	\$ 157
Media	378	314	379	-	313
Community	-	-	261	261	-
Meeting Expenses	-	-	2,062	2,062	-
Staff Appreciation	-	-	3,640	3,640	-
Green School	186	11	-	-	197
Student Activities	5,115	1,658	5,706	2,726	3,793
GT	-	-	10	10	-
Strings	106	130	130	-	106
Music	22	484	480	-	26
Band	94	424	424	-	94
Donations	9,266	5,706	-	(7,734)	7,238
Field Trips	13	17,140	16,521	333	965
Pictures	2,677	2,706	-	(4,944)	439
Vending	125	236	-	-	361
Fundraisers	-	723	723	-	-
Staff Owned	<u>97</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97</u>
Totals	<u>\$ 19,171</u>	<u>\$ 29,585</u>	<u>\$ 34,970</u>	<u>\$ -</u>	<u>\$ 13,786</u>

# CLARKSVILLE ELEMENTARY

Exhibit B-7

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CLARKSVILLE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 2,577	\$ 165	\$ 353	\$ 649	\$ 3,038
Guidance	775	-	93	-	682
Media	7,827	185	1,678	2,970	9,304
AV	-	-	-	-	-
Meeting Expenses	-	-	196	196	-
Staff Appreciation	-	-	1,991	1,991	-
Sales Tax	-	-	15	15	-
Class Funds	-	-	35	35	-
Student Activities	2,613	3,477	5,911	(84)	95
STEM	-	-	100	100	-
GT	67	-	119	52	-
Special Education	285	-	-	-	285
Art	569	-	391	-	178
Reading	-	-	2,065	2,065	-
Music Dept	65	418	487	4	-
Physical Education	400	-	64	-	336
Donations	5,899	8,014	-	(2,065)	11,848
Field Trips	915	22,792	23,497	-	210
Pictures	5,123	6,278	-	(3,000)	8,401
Vending	-	148	-	-	148
Fundraisers	-	4,705	1,707	(2,998)	-
Staff Social	-	-	70	70	-
Totals	<u>\$ 27,115</u>	<u>\$ 46,182</u>	<u>\$ 38,772</u>	<u>\$ -</u>	<u>\$ 34,525</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 CHANGES IN ASSETS AND LIABILITIES CLEMENS CROSSING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 2,181	\$ 400	\$ 230	\$ 36	\$ 2,387
Media	2,339	-	399	-	1,940
Community Partnership	-	-	285	285	-
Student Help Fund	250	-	-	-	250
Meeting Expenses	-	-	947	947	-
Staff Appreciation	-	-	1,344	1,344	-
Sales Tax	-	18	-	269	287
Professional Development	-	-	525	525	-
PBIS	-	-	479	504	25
Green School	266	105	54	-	317
Class Funds	700	1,478	972	1,079	2,285
Student Activities	4,665	5,611	19,996	11,346	1,626
Gifted and Talented	176	500	376	-	300
Music	-	386	397	11	-
Science	1,035	-	469	-	566
Tech Ed	3,610	-	1,703	-	1,907
Donations	16,139	10,020	50	(10,936)	15,173
Field Trips	(216)	12,798	13,744	1,453	291
School Store	1,657	1,190	676	39	2,210
School Pictures	11,979	8,128	-	(6,582)	13,525
Vending Machines	272	100	-	(280)	92
Fundraisers	-	3,979	1,892	319	2,406
Staff Owned	<u>569</u>	<u>-</u>	<u>-</u>	<u>(359)</u>	<u>210</u>
Totals	<u>\$ 45,622</u>	<u>\$ 44,713</u>	<u>\$ 44,538</u>	<u>\$ -</u>	<u>\$ 45,797</u>



# CRADLEROCK ELEMENTARY

Exhibit B-9

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CRADLEROCK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ -	\$ 24	\$ 2,239	\$ 2,215	\$ -
Media	3,581	178	733	14	3,040
Meeting Expenses	-	-	854	854	-
Staff Appreciation	-	-	2,919	2,919	-
Sales Tax	-	147	41	(105)	1
Class Funds	-	543	560	77	60
Student Activities	60	982	896	(117)	29
Reading	-	390	479	275	186
Music	-	204	-	-	204
Strings	101	467	666	98	-
Band	122	100	198	-	24
Chorus	-	-	725	725	-
Bridges	2,060	835	218	-	2,677
RECC	5,584	5,125	2,520	(279)	7,910
Donations	7,987	9,427	-	(7,141)	10,273
Clubs	48	-	46	-	2
Field Trips	666	15,294	16,861	981	80
Pictures	-	2,006	-	(2,006)	-
Staff Social	-	765	934	195	26
Fundraisers	1	4,858	4,845	(14)	-
Yearbook	-	1,351	2,660	1,309	-
Totals	<u>\$ 20,210</u>	<u>\$ 42,696</u>	<u>\$ 38,394</u>	<u>\$ -</u>	<u>\$ 24,512</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 CHANGES IN ASSETS AND LIABILITIES DAYTON OAKS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 770	\$ 3	\$ 470	\$ 3,757	\$ 4,060
Media	2,478	67	-	(373)	2,172
Community/Partnership	-	46	132	86	-
Meeting Expenses	-	-	323	323	-
Staff Appreciation	-	-	2,963	2,963	-
Sales Tax	106	-	-	-	106
Physical Education	2,450	-	2,179	674	945
Class Funds	97	1,414	1,692	181	-
Special Education	266	-	-	-	266
Student Activities	1,910	1,279	527	492	3,154
G/T	93	500	243	500	850
RECC	10,607	23,823	26,478	-	7,952
Strings	3	286	287	-	2
Reading	31	-	94	356	293
Music	454	294	112	-	636
Vocal	-	40	-	-	40
Band	625	581	694	-	512
Grant	174	-	-	-	174
Donations	-	575	-	(500)	75
Field Trips	2,864	30,937	31,958	(136)	1,707
Pictures	3,068	5,581	-	(3,286)	5,363
Vending	628	266	-	-	894
Fundraisers	-	16,641	11,604	(5,037)	-
Yearbooks	1,836	-	-	-	1,836
Staff Owned	202	80	-	-	282
C. Smith Mem. Library	<u>8,915</u>	<u>450</u>	<u>1,212</u>	<u>-</u>	<u>8,153</u>
Totals	<u>\$ 37,577</u>	<u>\$ 82,863</u>	<u>\$ 80,968</u>	<u>\$ -</u>	<u>\$ 39,472</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 CHANGES IN ASSETS AND LIABILITIES DEEP RUN ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 648	\$ 525	\$ 2,468	\$ 1,339	\$ 44
Sales Tax	-	41	-	15	56
Meeting Expenses	-	-	688	688	-
Media	277	30	-	-	307
Staff Appreciation	-	-	1,295	1,295	-
Guidance	-	205	120	-	85
Class Funds	1,522	885	2,235	1,573	1,745
Student Activities	1,630	1,348	6,779	4,056	255
Field Day Activity	301	2,749	2,815	54	289
PBIS	873	536	373	(94)	942
GT	13	888	630	-	271
Bridges	-	335	268	-	67
RECC	10,361	18,561	22,943	1,710	7,689
STEM	-	812	661	1,004	1,155
Science Fair	1,004	-	(60)	(1,064)	-
Reading	-	54	56	56	54
Music	-	80	-	-	80
Strings	-	393	393	-	-
Vocal Music	449	219	-	-	668
Band	-	40	40	-	-
Donations	584	1,541	-	(1,452)	673
General Field Trip Fund	1,179	20,528	18,844	(1,754)	1,109
School Store	444	737	502	(15)	664
School Pictures	11,545	5,832	-	(6,769)	10,608
Student Yearbook	<u>1,031</u>	<u>2,715</u>	<u>3,029</u>	<u>(642)</u>	<u>75</u>
Totals	<u>\$ 31,861</u>	<u>\$ 59,054</u>	<u>\$ 64,079</u>	<u>\$ -</u>	<u>\$ 26,836</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 CHANGES IN ASSETS AND LIABILITIES DUCKETT'S LANE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 1,392	\$ 21	\$ 3,977	\$ 2,564	\$ -
Media	1,228	592	1,146	109	783
Class Funds	883	1,290	1,304	383	1,252
Student Activities	1,514	1,576	2,256	159	993
Field Day Activity	-	1,558	2,362	804	-
RECC	7,296	23,022	27,047	(2,250)	1,021
Vocal Music	-	-	392	392	-
Band	-	71	94	23	-
Art	384	1,565	382	-	1,567
Donations	1,783	6,318	-	(3,322)	4,779
General Field Trip Fund	-	16,081	19,368	3,342	55
Vending	-	175	-	-	175
School Pictures	-	5,360	-	(1,757)	3,603
Fundraisers	-	10,396	8,757	(1,639)	-
Student Yearbook	<u>-</u>	<u>140</u>	<u>1,332</u>	<u>1,192</u>	<u>-</u>
Totals	<u>\$ 14,480</u>	<u>\$ 68,165</u>	<u>\$ 68,417</u>	<u>\$ -</u>	<u>\$ 14,228</u>

# ELKRIDGE ELEMENTARY

Exhibit B-13

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ELKRIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 11,834	\$ -	\$ 1,577	\$ 841	\$ 11,098
Media	852	66	-	798	1,716
Meeting Expenses	-	-	927	927	-
Staff Appreciation	-	-	1,806	1,806	-
Sales tax	-	125	229	104	-
Community Partnersip	519	-	489	396	426
Professional Development	-	-	650	650	-
Technology	200	-	-	-	200
Class Funds	1,158	1,132	1,820	303	773
Student Activities	9,472	4,145	2,369	(38)	11,210
Student Help Fund	2,089	-	60	-	2,029
PBIS	399	-	300	-	99
GT	876	1,789	1,579	(215)	871
Strings	1,604	-	-	(64)	1,540
Music	183	414	419	10	188
Vocal Music	5,457	18	280	-	5,195
Band	1,634	-	475	-	1,159
PE	-	-	1,218	1,218	-
Donations	13,330	2,734	30	(4,093)	11,941
Field Trips	36	26,026	27,103	1,140	99
Pictures	-	5,340	500	(1,110)	3,730
Fundraisers	-	8,521	5,593	(2,928)	-
Vending	-	387	-	(27)	360
Staff Owned	<u>724</u>	<u>5,125</u>	<u>5,632</u>	<u>282</u>	<u>499</u>
Total	<u>\$ 50,367</u>	<u>\$ 55,822</u>	<u>\$ 53,056</u>	<u>\$ -</u>	<u>\$ 53,133</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 CHANGES IN ASSETS AND LIABILITIES FOREST RIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 416	\$ 70	\$ 858	\$ 500	\$ 128
Media	6,422	717	9,852	3,128	415
Technology	2,735	-	5,691	3,140	184
Meeting Expenses	-	-	1,310	1,310	-
Staff Appreciation	-	-	2,252	2,252	-
Green School	147	-	13	-	134
Sales Tax	39	-	37	(2)	-
Professional Development	-	-	150	150	-
Student Activities	137	5,319	2,882	648	3,222
Physical Education	-	2,048	2,048	-	-
Community Partnership	-	-	86	100	14
STEM	1,173	-	334	-	839
GT	38	500	381	-	157
Esol	-	-	602	602	-
Reading	72	318	1,076	1,081	395
Art	2,384	-	376	-	2,008
Book Cart	727	-	-	(727)	-
Band	185	498	-	-	683
Clubs	353	-	-	-	353
Grants	672	-	-	-	672
Donations	2,009	5,581	-	(5,547)	2,043
Field Trips	-	23,534	26,497	2,971	8
Pictures	1,855	4,862	-	(4,312)	2,405
Staff Social	-	1,063	776	-	287
Fundraisers	-	9,475	4,181	(5,294)	-
Total	<u>\$ 19,364</u>	<u>\$ 53,985</u>	<u>\$ 59,402</u>	<u>\$ -</u>	<u>\$ 13,947</u>

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



# FULTON ELEMENTARY

Exhibit B-15

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FULTON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ -	\$ 294	\$ 776	\$ 956	\$ 474
Media	312	242	2,992	3,026	588
Community/Partnership	-	-	-	-	-
Meeting Expenses	-	-	1,522	1,522	-
Sales Tax	-	44	43	(1)	-
Class Funds	2,089	1,000	1,587	1,358	2,860
Student Activities	383	2,363	6,812	7,373	3,307
GT	1	-	-	(1)	-
Music	29	379	406	(2)	-
Donations	-	5,592	-	(5,592)	-
SGA	212	1,650	1,192	(161)	509
Field Trips	154	43,879	42,318	(1,297)	418
Pictures	5,026	6,778	-	(2,231)	9,573
Fundraisers	-	8,262	5,112	(3,150)	-
Yearbook	<u>3,983</u>	<u>574</u>	<u>-</u>	<u>(1,800)</u>	<u>2,757</u>
Total	<u>\$ 12,189</u>	<u>\$ 71,057</u>	<u>\$ 62,760</u>	<u>\$ -</u>	<u>\$ 20,486</u>

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

# GORMAN CROSSING ELEMENTARY

Exhibit B-16

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES GORMAN CROSSING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 7,083	\$ 298	\$ 5,955	\$ 2,935	\$ 4,361
Media	3,766	170	4,252	1,976	1,660
Community/Partnership	-	-	988	988	-
Meeting Expenses	-	-	1,433	1,433	-
Staff Appreciation	-	-	3,521	3,521	-
Sales Tax	-	19	118	101	2
Class Funds	197	1,451	1,128	(152)	368
Special Ed	827	-	1,037	210	-
Student Activities	-	1,540	253	41	1,328
G/T	46	-	-	-	46
RECC	17,300	24,131	30,956	(3,110)	7,365
Music Department	1,346	266	175	311	1,748
Vocal	934	124	304	-	754
Band & Strings	200	-	119	-	81
Donations	8,296	2,848	-	(2,264)	8,880
Clubs	344	-	-	-	344
Field Trips	296	24,589	27,515	3,238	608
School Pictures	5,685	8,529	-	(5,942)	8,272
Vending Machine	95	-	95	-	-
Yearbook	1,304	-	-	-	1,304
Fundraisers	<u>-</u>	<u>12,345</u>	<u>9,059</u>	<u>(3,286)</u>	<u>-</u>
Total	<u>\$ 47,719</u>	<u>\$ 76,310</u>	<u>\$ 86,908</u>	<u>\$ -</u>	<u>\$ 37,121</u>

# GUILFORD ELEMENTARY

Exhibit B-17

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES GUILFORD ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 38,248	\$ 19	\$ 3,021	\$ (2,198)	\$ 33,048
Media Supplies	1,769	76	1,796	960	1,009
Community/Partnership	-	-	1,188	1,188	-
Guidance	-	95	95	-	-
Meeting Expenses	-	-	1,015	1,015	-
Staff Appreciation	-	-	1,696	1,696	-
Green Scjool	-	298	-	-	298
Sales Tax	-	74	-	69	143
PBIS	-	-	72	1,645	1,573
Student Activities	2,397	1,679	2,278	7,422	9,220
Gifted & Talented	631	15	214	-	432
Bridges	2,291	-	344	(947)	1,000
Vocal Music	184	203	-	-	387
Band	400	484	650	125	359
Physical Education	-	500	-	-	500
Donations	-	7,532	-	(7,532)	-
Field Trips	1,939	11,429	13,180	-	188
School Pictures	-	2,269	-	(2,269)	-
Fundraisers	-	6,398	4,649	(1,749)	-
Staff Social	-	2,071	1,568	(327)	176
Memorial	-	50	-	(50)	-
Yearbook	-	1,510	2,462	952	-
Total	<u>\$ 47,859</u>	<u>\$ 34,702</u>	<u>\$ 34,228</u>	<u>\$ -</u>	<u>\$ 48,333</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 CHANGES IN ASSETS AND LIABILITIES HAMMOND ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 2,305	\$ 454	\$ 4,273	\$ 1,514	\$ -
Media	4,459	524	2,582	1,387	3,788
AV	-	-	-	-	-
Community/Partnership	-	25	-	(25)	-
Guidance	-	55	55	-	-
Meeting Expenses	-	-	1,824	1,824	-
Staff Appreciation	-	-	535	535	-
Sales Tax	9	-	-	(9)	-
Technology	121	-	-	-	121
5th Grade T Shirts	-	1,150	1,219	69	-
Student Activities	1,299	1,396	2,704	1,833	1,824
GT	2	216	218	-	-
Strings/Band/Vocal	205	756	761	5	205
Grants	-	500	502	2	-
Donations	-	399	291	(108)	-
Field Trips	653	23,050	22,379	-	1,324
School Store	1,697	-	6	(1,691)	-
Pictures	3,182	4,863	-	(3,068)	4,977
Fundraisers	-	8,173	5,905	(2,268)	-
Vending-Staff	-	164	164	-	-
Memory Book	-	68	-	-	68
Total	<u>\$ 13,932</u>	<u>\$ 41,793</u>	<u>\$ 43,418</u>	<u>\$ -</u>	<u>\$ 12,307</u>

# HOLLIFIELD STATION ELEMENTARY

Exhibit B-19

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES HOLLIFIELD STATION ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 5,663	\$ 3,195	\$ 13,265	\$ 7,202	\$ 2,795
Guidance	918	611	1,872	1,117	774
Media	5,130	65	5,343	1,971	1,823
Meeting Expenses	-	-	2,254	2,254	-
Sales Tax	-	264	264	-	-
Green School	1,757	1,033	2,403	-	387
Class Funds	881	2,389	2,859	(411)	-
ESOL	78	-	7	-	71
Student Activities	342	1,617	1,917	(42)	-
GT	43	500	565	22	-
RECC	2,837	22,260	20,214	-	4,883
Art	2,769	-	3,304	1,408	873
Math/Stock Market Clubs	42	-	-	-	42
Perrennial math Club	24	-	-	-	24
Science Fair	10	-	-	-	10
Records	284	321	375	-	230
Chorus	3,119	4,368	3,811	-	3,676
Band	2,651	1,335	3,659	-	327
Drama Club	2,152	170	2,274	-	48
Donations	94	3,356	-	(3,200)	250
STEM Club	30	-	-	-	30
Field Trips	1,823	33,604	32,613	-	2,814
School Store	941	1,730	2,137	-	534
Pictures	-	5,937	-	(5,937)	-
SGA	-	100	210	110	-
Fundraisers	-	7,664	3,170	(4,494)	-
Total	<u>\$ 31,588</u>	<u>\$ 90,519</u>	<u>\$ 102,516</u>	<u>\$ -</u>	<u>\$ 19,591</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 CHANGES IN ASSETS AND LIABILITIES ILCHESTER ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 10,667	\$ -	\$ 6,046	\$ 3,003	\$ 7,624
Guidance	249	-	-	-	249
Media	10,843	101	568	1,941	12,317
Technology	2,056	-	713	-	1,343
Community/Partnership	-	-	177	177	-
Meeting Expenses	-	-	1,073	1,073	-
Staff Appreciation	-	-	2,910	2,910	-
Sales Tax	-	563	594	31	-
Student Activities	10,914	1,550	4,000	(1,242)	7,222
GT	147	500	576	-	71
RECC	35,634	29,942	48,667	-	16,909
Art	2	-	-	-	2
Reading	97	-	87	-	10
Language Arts	-	-	924	2,029	1,105
Music	1,321	2,169	2,784	212	918
Band	107	210	210	-	107
PE	140	300	92	738	1,086
Donations	10,818	10,864	-	(2,218)	19,464
Field Trips	624	45,212	48,487	2,689	38
Pictures	14,939	12,942	-	(7,163)	20,718
Vending	623	728	745	-	606
Fundraisers	-	21,268	17,088	(4,180)	-
Memory Book	<u>2,714</u>	<u>1,780</u>	<u>1,075</u>	<u>-</u>	<u>3,419</u>
Total	<u>\$ 101,895</u>	<u>\$ 128,129</u>	<u>\$ 136,816</u>	<u>\$ -</u>	<u>\$ 93,208</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 CHANGES IN ASSETS AND LIABILITIES JEFFERS HILL ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 21,319	\$ 303	\$ 4,977	\$ 6,134	\$ 22,779
Media	495	12	15	13	505
Meeting Expenses	-	-	82	82	-
Staff Appreciation	-	-	381	381	-
Sales Tax	-	-	283	283	-
Professional Development	-	-	120	120	-
Class Funds	-	886	771	44	159
Student Activities	1,879	1,460	866	(1,302)	1,171
GT	234	-	-	-	234
PBIS	-	-	500	500	-
Technology	-	-	-	630	630
Reading	-	-	33	33	-
PE	-	107	107	-	-
Music Department	81	1,212	998	(183)	112
Vocal Music	462	176	-	-	638
Band	179	253	-	-	432
Strings	257	714	1,005	34	-
Donations	-	3,802	140	(757)	2,905
Field Trips	36	12,170	12,602	724	328
Pictures	-	5,017	-	(5,017)	-
Fundraisers	-	6,074	4,103	(1,971)	-
Vending	-	80	-	(80)	-
Staff Owned	<u>469</u>	<u>386</u>	<u>663</u>	<u>332</u>	<u>524</u>
Total	<u>\$ 25,411</u>	<u>\$ 32,652</u>	<u>\$ 27,646</u>	<u>\$ -</u>	<u>\$ 30,417</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 CHANGES IN ASSETS AND LIABILITIES LAUREL WOODS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 8,189	\$ -	\$ 2,012	\$ 1,858	\$ 8,035
Media	762	2,270	1,653	-	1,379
Meeting Expenses	-	-	1,805	1,805	-
Staff Appreciation	-	-	1,627	1,627	-
Music	533	2,961	1,953	299	1,840
GT	487	-	-	-	487
Student Activities	1,756	1,347	3,446	454	111
PBIS	291	-	247	(1)	43
Donations	1	927	-	(231)	697
Field Trips	20	19,307	19,606	279	-
Pictures	-	2,693	-	(2,693)	-
Year Book	-	20	-	-	20
Vending	-	275	200	(75)	-
Staff Account	466	756	661	74	635
Fundraisers	<u>-</u>	<u>9,896</u>	<u>6,500</u>	<u>(3,396)</u>	<u>-</u>
Total	<u>\$ 12,505</u>	<u>\$ 40,452</u>	<u>\$ 39,710</u>	<u>\$ -</u>	<u>\$ 13,247</u>

# LISBON ELEMENTARY

Exhibit B-23

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES LISBON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 13	\$ 1,211	\$ 1,139	\$ 482	\$ 567
Media	11,152	40	24	-	11,168
Meeting Expense	-	-	435	435	-
Staff Appreciation	-	-	1,609	1,609	-
Community/Partnership	-	-	220	220	-
Sales Tax	-	-	96	96	-
Professional Development	-	-	869	1,987	1,118
Student Activities	664	1,288	1,544	8	416
Gifted & Talented	-	500	447	-	53
Art Auction	688	1,636	1,843	-	481
Recorders	-	212	280	68	-
Strings	-	70	70	-	-
PBIS	213	376	446	-	143
Technology	-	74	990	916	-
Donations	6,383	2,407	5,508	(2,068)	1,214
Field Trips	-	15,464	14,778	(264)	422
Pictures	1,842	3,446	460	(2,064)	2,764
Fundraisers	-	6,695	5,270	(1,425)	-
Vending	159	153	-	-	312
Staff Account	<u>-</u>	<u>850</u>	<u>663</u>	<u>-</u>	<u>187</u>
Total	<u>\$ 21,114</u>	<u>\$ 34,422</u>	<u>\$ 36,691</u>	<u>\$ -</u>	<u>\$ 18,845</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 CHANGES IN ASSETS AND LIABILITIES LONGFELLOW ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Tranfers	Balance June 30, 2015
General Office	\$ 149	\$ 1,098	\$ 3,826	\$ 2,579	\$ -
Lunch Money	-	3	90	87	-
Guidance	-	-	328	328	-
Media Supplies	2,546	3,555	4,776	-	1,325
Meeting Expenses	-	-	2,050	2,050	-
Staff Appreciation	-	-	1,452	1,452	-
Community/Partnership	67	-	-	-	67
Green School	-	-	-	682	682
Sales Tax	75	289	174	-	190
Class Funds	-	-	863	863	-
Student Awards	-	-	1,142	1,142	-
Student Activities	691	2,102	3,545	1,404	652
MINC/RECC	17,767	13,845	14,254	(114)	17,244
PBIS	262	-	792	534	4
Strings	-	157	157	-	-
Vocal	106	304	345	-	65
Band	77	271	276	-	72
Grants	300	300	-	(208)	392
Donations	717	6,197	-	(5,128)	1,786
Field Trips	-	16,399	18,061	2,565	903
School Store	73	-	-	(73)	-
Fundraisers	1,539	8,760	7,429	(2,173)	697
Pictures	3,104	2,955	-	(5,989)	70
Staff Social	-	1,404	1,358	28	74
Vending	-	29	-	(29)	-
Total	<u>\$ 27,473</u>	<u>\$ 57,668</u>	<u>\$ 60,918</u>	<u>\$ -</u>	<u>\$ 24,223</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 CHANGES IN ASSETS AND LIABILITIES MANOR WOODS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 4,578	\$ -	\$ 9,837	\$ 9,455	\$ 4,196
Lost/Damaged Books	699	179	-	1	879
Media MOI	-	-	-	-	-
Media AV Supplies	3,851	7,198	6,840	1,175	5,384
Staff Appreciation	-	-	253	253	-
Professional Development	4,260	-	1	-	4,259
PBIS	-	-	84	257	173
Green School	151	-	-	-	151
Sales Tax	-	73	540	467	-
Class Funds	26	878	832	(54)	18
Student Activities	1,043	1,379	139	(877)	1,406
Music	-	495	424	-	71
Gifted & Talented	29	-	-	-	29
Strings	-	382	382	-	-
Band	-	68	68	-	-
Donations	3,895	13,651	-	(7,789)	9,757
Field Trips	71	26,031	27,230	1,128	-
Pictures	16,089	5,865	1	(2,274)	19,679
Vending Machines	-	59	-	-	59
Fundraisers	-	6,587	5,257	(1,330)	-
Memory Book	1,078	7,065	6,341	(412)	1,390
Staff Owned Account	<u>216</u>	<u>640</u>	<u>856</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 35,986</u>	<u>\$ 70,550</u>	<u>\$ 59,085</u>	<u>\$ -</u>	<u>\$ 47,451</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 CHANGES IN ASSETS AND LIABILITIES NORTHFIELD ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 7,232	\$ 504	\$ 3,804	\$ 3,974	\$ 7,906
Media	689	332	106	-	915
Meeting Expenses	-	-	1,014	1,014	-
Staff Appreciation	-	-	1,749	1,749	-
Guidance	-	185	322	137	-
Sales Tax	-	540	534	(6)	-
Student Activities	8,020	1,665	13,280	6,336	2,741
Music	6	441	-	(441)	6
Band	801	1,895	2,065	-	631
Strings	-	257	257	-	-
Chorus	-	-	412	441	29
Donations	4,249	14,607	-	(7,615)	11,241
Field Trips	439	31,456	30,865	300	1,330
Pictures	-	5,889	-	(5,889)	-
Year Book	-	8,996	8,522	-	474
Vending	34	97	34	-	97
Fundraisers	<u>-</u>	<u>6,344</u>	<u>6,344</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 21,470</u>	<u>\$ 73,208</u>	<u>\$ 69,308</u>	<u>\$ -</u>	<u>\$ 25,370</u>

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



# PHELPS LUCK ELEMENTARY

Exhibit B-27

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES PHELPS LUCK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 3,746	\$ 25	\$ 1,419	\$ 4,809	\$ 7,161
Media	472	103	1,864	1,690	401
AV	652	-	-	-	652
Community Partnership	17	-	-	-	17
Meeting Expenses	-	-	2,234	2,234	-
Staff Appreciation	-	-	1,837	1,837	-
Sales Tax	37	23	37	-	23
Psychologist	-	769	471	-	298
Gr. 5 End of Year Act.	22	383	757	373	21
Third Grade	-	2	-	-	2
EEP	20	-	-	-	20
Second Grade	367	-	-	-	367
Kindergarten	-	-	292	292	-
Student Activities	2,490	1,348	1,881	967	2,924
Leaders are Leaders(Clubs)	210	-	-	-	210
Guidance	-	-	104	104	-
Technology	-	-	52	52	-
GT	178	-	45	-	133
ALS	6,105	-	-	(6,105)	-
ESOL	77	-	-	-	77
Bridges	103	195	-	-	298
Music	-	382	375	-	7
Vocal Music	376	-	262	-	114
Band	104	59	128	-	35
Donations	6,085	4,185	206	(4,963)	5,101
Field Trips	1,768	14,277	15,716	954	1,283
Pictures	13,936	2,210	-	(2,244)	13,902
Vending	116	403	-	(354)	165
Fundraisers	-	-	-	-	-
Staff Social Account	73	1,509	1,790	354	146
Literary Magazine	<u>323</u>	<u>-</u>	<u>87</u>	<u>-</u>	<u>236</u>
Total	<u>\$ 37,277</u>	<u>\$ 25,873</u>	<u>\$ 29,557</u>	<u>\$ -</u>	<u>\$ 33,593</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 CHANGES IN ASSETS AND LIABILITIES POINTERS RUN ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Tranfers	Balance June 30, 2015
General Office	\$ 40,597	\$ 2,194	\$ 12,448	\$ 5,840	\$ 36,183
Guidance	1,045	-	459	-	586
Media	7,903	1,357	9,667	4,614	4,207
Meeting Expenses	-	-	2,956	2,956	-
Staff Appreciation	-	-	4,940	4,940	-
Sales Tax	-	56	56	-	-
Class Funds	-	1,182	841	(341)	-
Special Ed	91	-	-	-	91
Student Activities	5,323	1,470	7,196	403	-
GT Fund	256	-	-	-	256
RECC	19,591	17,170	26,500	(227)	10,034
Art	6,276	-	4,633	4,635	6,278
Music	64	427	80	80	491
Tech Ed	546	-	-	-	546
PE	10,304	-	6,083	3,668	7,889
Donations	-	3,355	-	(3,355)	-
Field Trips	169	30,839	33,095	2,287	200
Pictures	-	5,925	-	(5,925)	-
Fundraisers	-	32,574	12,999	(19,575)	-
Staff Owned	<u>-</u>	<u>887</u>	<u>169</u>	<u>-</u>	<u>718</u>
Total	<u>\$ 92,165</u>	<u>\$ 97,436</u>	<u>\$ 122,122</u>	<u>\$ -</u>	<u>\$ 67,479</u>

# ROCKBURN ELEMENTARY

Exhibit B-29

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ROCKBURN ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 2,685	\$ 1,643	\$ 6,074	\$ 3,538	\$ 1,792
Media	-	2,672	2,494	-	178
Sales Tax	-	25	501	553	77
Professional Dev.	-	-	1,399	1,399	-
Green School	369	240	140	-	469
PBIS	-	-	102	102	-
Class Funds	-	131	1,161	1,030	-
Student Activities	631	1,350	3,197	1,931	715
GT	-	500	2,797	5,497	3,200
RECC	11,749	21,114	20,800	(1,633)	10,430
Art	1,444	-	150	1,017	2,311
Band	245	79	79	-	245
Grant	1,176	1,100	800	(600)	876
Donations	11,790	7,455	6,130	(4,262)	8,853
Field Trips	221	24,175	24,150	144	390
Pictures	7,477	5,209	-	(1,618)	11,068
Vending	-	111	-	(111)	-
Fundraisers	-	3,043	2,026	(1,017)	-
Yearbook	3,083	4,485	1,470	(6,079)	19
Staff Owned	<u>247</u>	<u>-</u>	<u>150</u>	<u>109</u>	<u>206</u>
Total	<u>\$ 41,117</u>	<u>\$ 73,332</u>	<u>\$ 73,620</u>	<u>\$ -</u>	<u>\$ 40,829</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 CHANGES IN ASSETS AND LIABILITIES RUNNING BROOK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 1,340	\$ 615	\$ 3,331	\$ 2,239	\$ 863
Guidance	388	-	127	-	261
Media	770	135	215	(683)	7
Meeting Expenses	-	-	1,010	1,010	-
Staff Appreciation	-	79	6,170	6,091	-
Sales Tax	-	-	128	230	102
Green School	176	-	-	-	176
Community/Partnership	1,618	4,110	5,033	-	695
Student Activities	1,001	3,590	9,385	4,830	36
Bridges Enrichment	1,126	1,995	291	2,200	5,030
Art	68	-	88	20	-
GT	-	690	765	75	-
ESOL	38	-	-	-	38
RECC	5,716	5,145	5,639	(400)	4,822
REA Book Store	38	-	-	(37)	1
Music	-	1,780	(177)	(1,627)	330
Band	-	-	1,541	1,541	-
Music Vocal	20	-	-	-	20
Tech Ed.	876	-	388	-	488
Physical Ed	-	-	495	495	-
Grants	413	-	-	-	413
Donations	12,592	20,793	3,667	(21,533)	8,185
Field Trips	842	12,909	20,965	7,366	152
Paw Mart PBIS	-	-	423	423	-
Pictures	2,100	1,488	-	(1,870)	1,718
Fundraisers	51	1,399	1,360	(39)	51
Staff Social	-	588	568	-	20
Vending	-	40	-	73	113
Yearbook	<u>409</u>	<u>3,088</u>	<u>2,178</u>	<u>(404)</u>	<u>915</u>
Total	<u>\$ 29,582</u>	<u>\$ 58,444</u>	<u>\$ 63,590</u>	<u>\$ -</u>	<u>\$ 24,436</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 CHANGES IN ASSETS AND LIABILITIES ST. JOHN'S LANE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 23,482	\$ -	\$ 9,297	\$ 10,535	\$ 24,720
Media	808	312	98	-	1,022
Technology	43	-	10,000	9,957	-
Meeting Expenses	-	-	904	904	-
Staff Appreciation	-	-	2,058	2,058	-
Community Activities	-	-	126	126	-
Green School	100	-	125	500	475
PBIS	-	-	391	391	-
Student Activities	1,746	1,447	6,135	12,112	9,170
GT	82	-	-	-	82
ART	63	-	-	-	63
Reading	-	-	414	414	-
Music	-	393	33	-	360
Pictures	5,392	8,580	-	(13,971)	1
Donations	9,640	13,509	-	(23,026)	123
Staff Owned	23	-	-	-	23
Field Trips	<u>1,743</u>	<u>28,248</u>	<u>28,898</u>	<u>-</u>	<u>1,093</u>
Total	<u>\$ 43,122</u>	<u>\$ 52,489</u>	<u>\$ 58,479</u>	<u>\$ -</u>	<u>\$ 37,132</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 CHANGES IN ASSETS AND LIABILITIES STEVENS FOREST ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 5	\$ 200	\$ 207	\$ 202	\$ 200
Media	5,840	49	-	579	6,468
PBIS	-	1,566	1,254	-	312
Community/Partnership	-	-	576	576	-
Meeting Expenses	-	-	1,509	1,509	-
Staff Appreciation	-	-	1,847	1,847	-
Professional Development	-	-	423	423	-
Class Funds	115	-	581	518	52
Student Activities	2,453	1,341	2,416	34	1,412
Bridges	1,515	310	993	-	832
Gifted & Talented	120	300	75	-	345
Reading	-	-	99	99	-
Strings	9	434	459	16	-
Vocal Music	251	35	388	102	-
Band	-	-	-	-	-
Grants	2,782	999	982	(507)	2,292
Donations	11,835	5,700	-	234	17,769
Clubs	164	-	174	10	-
Spirit Wear	-	1,072	895	(177)	-
Field Trips	105	8,503	8,993	468	83
School Pictures	4,656	3,548	-	(3,357)	4,847
Vending	639	58	-	(443)	254
Staff Social Account	-	-	443	443	-
Year Book	1,887	2,007	3,527	-	367
Memorial	1,150	100	-	-	1,250
Fundraisers	-	6,277	3,701	(2,576)	-
Total	<u>\$ 33,526</u>	<u>\$ 32,499</u>	<u>\$ 29,542</u>	<u>\$ -</u>	<u>\$ 36,483</u>

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

# SWANSFIELD ELEMENTARY

Exhibit B-33

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SWANSFIELD ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 970	\$ -	\$ 1,866	\$ 1,474	\$ 578
PBIS	879	-	479	512	912
Media	880	114	11	100	1,083
Student Help Fund	2,081	-	279	20	1,822
Meeting Expenses	-	-	1,220	1,220	-
Staff Appreciation	-	-	1,624	1,624	-
Community Partnership	-	-	16	16	-
Sales Tax	-	-	36	36	-
Professional Development	-	-	99	99	-
Student Activities	1,109	1,317	1,064	(55)	1,307
Class Funds	112	-	18	-	94
GT	60	-	-	-	60
Bridges	348	-	568	300	80
Reading	849	649	440	(36)	1,022
Strings	11	316	316	-	11
Music	-	276	259	16	33
Vocal Music	16	-	-	(16)	-
Chorus	1,000	-	-	-	1,000
Band	201	-	250	50	1
Clubs	75	-	-	-	75
Donations	2,724	4,721	100	(3,138)	4,207
Field Trips	280	20,034	21,319	1,574	569
Pictures	4,398	3,614	-	(2,860)	5,152
Fundraisers	-	1,900	964	(936)	-
Staff Owned	<u>476</u>	<u>445</u>	<u>475</u>	<u>-</u>	<u>446</u>
Total	<u>\$ 16,469</u>	<u>\$ 33,386</u>	<u>\$ 31,403</u>	<u>\$ -</u>	<u>\$ 18,452</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 CHANGES IN ASSETS AND LIABILITIES TALBOTT SPRINGS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 103	\$ 36	\$ 2,587	\$ 2,452	\$ 4
Media	469	-	-	-	469
Community Partnership	140	500	-	(537)	103
Meeting Expense	-	-	113	113	-
Staff Appreciation	-	662	4,772	4,110	-
Sales Tax	68	23	24	-	67
Class Funds	-	417	728	525	214
Student Activities	10,050	1,043	7,916	3,255	6,432
GT	-	462	135	-	327
Music	370	512	605	-	277
Strings	-	767	772	5	-
Band	-	52	28	-	24
Donations	5,429	8,371	740	(2,767)	10,293
Field Trips	2,518	15,177	17,272	2,558	2,981
Pictures	7,226	2,645	-	(6,757)	3,114
Vending	-	51	-	-	51
Fundraisers	-	9,503	4,986	(4,517)	-
Bridges	-	-	1,426	1,426	-
Yearbooks	478	-	-	-	478
Staff Social	<u>-</u>	<u>3,311</u>	<u>3,111</u>	<u>134</u>	<u>334</u>
Total	<u>\$ 26,851</u>	<u>\$ 43,532</u>	<u>\$ 45,215</u>	<u>\$ -</u>	<u>\$ 25,168</u>

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



# THUNDER HILL ELEMENTARY

Exhibit B-35

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES THUNDER HILL ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 935	\$ 194	\$ 861	\$ (106)	\$ 162
Media	774	1,344	2,470	1,531	1,179
Technology	81	-	19	-	62
Meeting Expenses	-	-	837	837	-
Staff Appreciation	-	-	3,058	3,058	-
Sales Tax	1	254	22	(233)	-
Professional Development	-	-	801	801	-
Class Funds	524	1,061	1,415	294	464
Green School	138	-	9	-	129
Community Partnership	-	-	33	33	-
Student Activities	3,946	1,038	1,765	(640)	2,579
STEM Sci Tech Eng	-	325	650	574	249
GT	-	-	109	109	-
Math	-	-	104	104	-
Book Cart	308	338	889	515	272
Music	-	313	-	(294)	19
Donations	-	3,144	-	(1,646)	1,498
Field Trips	1,024	13,238	13,419	-	843
Pictures	841	4,155	-	(3,292)	1,704
Yearbook	-	3,965	4,190	237	12
Staff Vending	49	34	-	(83)	-
Staff Owned	66	474	450	83	173
Fundraisers	-	1,882	-	(1,882)	-
Total	<u>\$ 8,687</u>	<u>\$ 31,759</u>	<u>\$ 31,101</u>	<u>\$ -</u>	<u>\$ 9,345</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 CHANGES IN ASSETS AND LIABILITIES TRIADELPHIA RIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 7,002	\$ 4,612	\$ 11,093	\$ 2,337	\$ 2,858
S.T.E.M.	7,662	-	4,968	-	2,694
Media	1,360	615	275	2,159	3,859
Meeting Expenses	-	-	644	644	-
Staff Appreciation	-	-	4,369	4,369	-
Sales Tax	-	714	302	3	415
School Store	75	113	175	(3)	10
Green School	-	-	138	138	-
Student Activities	-	1,340	3,479	2,649	510
GT	63	-	-	-	63
RECC	519	-	47	-	472
Art	-	-	-	1,504	1,504
Music	582	629	596	-	615
Donations	6,089	6,406	-	(2,680)	9,815
Field Trips	1,410	23,306	23,597	-	1,119
Pictures	9,562	3,624	-	(4,368)	8,818
Fundraisers	-	18,279	11,527	(6,752)	-
Yearbook	<u>2,717</u>	<u>6,811</u>	<u>6,150</u>	<u>-</u>	<u>3,378</u>
Total	<u>\$ 37,041</u>	<u>\$ 66,449</u>	<u>\$ 67,360</u>	<u>\$ -</u>	<u>\$ 36,130</u>

# VETERANS ELEMENTARY

Exhibit B-37

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES VETERANS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 5,474	\$ 2,756	\$ 15,114	\$ 12,570	\$ 5,686
Meeting Expenses	-	-	1,533	1,533	-
Staff Appreciation	-	-	178	178	-
Media	69	85	113	-	41
G & T	147	-	-	-	147
Sales Tax	-	18	19	1	-
Class Funds	3,130	-	425	23	2,728
Student Activities	3,320	1,918	257	-	4,981
ESOL	-	-	85	85	-
RECC	9,321	26,765	23,594	(4,585)	7,907
Music	2,812	906	3,665	5,123	5,176
Technology	434	-	42	-	392
Donations	20	6,954	-	(3,914)	3,060
Scholars Academy	403	-	-	-	403
Field Trips	1,324	23,705	23,864	20	1,185
Pictures/Recycling	8,164	1,766	-	(3,000)	6,930
Vending	-	285	250	-	35
Fundraisers	<u>-</u>	<u>26,550</u>	<u>18,516</u>	<u>(8,034)</u>	<u>-</u>
Total	<u>\$ 34,618</u>	<u>\$ 91,708</u>	<u>\$ 87,655</u>	<u>\$ -</u>	<u>\$ 38,671</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 CHANGES IN ASSETS AND LIABILITIES WATERLOO ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 8,726	\$ 782	\$ 5,717	\$ -	\$ 3,791
Media	16,842	216	4,721	3,096	15,433
Guidance	-	500	342	-	158
Technology	-	-	624	624	-
Meeting Expenses	-	-	1,840	1,840	-
Staff Appreciation	-	-	1,703	1,703	-
Community Partnership	-	-	228	228	-
Sales Tax	40	5	45	-	-
Professional Development	-	-	1,081	2,162	1,081
Class Funds	225	2,415	1,729	2	913
Student Activities	171	1,389	3,974	3,712	1,298
STEM	-	-	747	747	-
GT	46	500	701	155	-
Science	(720)	720	-	-	-
RECC	15,501	28,813	23,478	-	20,836
ART	646	-	1,066	420	-
Social Studies	-	100	-	-	100
Grants	1,496	-	296	(747)	453
Donations	11,547	5,397	-	(6,224)	10,720
Student Council	251	-	35	-	216
Music	196	417	310	-	303
Field Trips	-	20,993	21,407	414	-
Pictures	-	4,403	-	(3,822)	581
Vending	332	306	99	-	539
Fundraisers	<u>-</u>	<u>14,308</u>	<u>9,998</u>	<u>(4,310)</u>	<u>-</u>
Total	<u>\$ 55,299</u>	<u>\$ 81,264</u>	<u>\$ 80,141</u>	<u>\$ -</u>	<u>\$ 56,422</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 CHANGES IN ASSETS AND LIABILITIES WAVERLY ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
Technology	\$ 116	\$ -	\$ 488	\$ 372	\$ -
General Office	788	-	161	(372)	255
Media	398	119	78	-	439
Meeting Expenses	-	-	2,492	2,492	-
Staff Appreciation	-	3,713	2,469	(1,244)	-
Sales Tax	58	154	209	(3)	-
Green School	17	1	-	-	18
Student Activities	559	3,410	4,532	3,039	2,476
GT	-	500	-	-	500
RECC	7,631	24,119	26,775	(1,674)	3,301
Vocal Music	1,884	3,403	1,775	-	3,512
Band	386	416	546	-	256
PE	165	469	856	222	-
Donations	37	1,652	-	(1,584)	105
Field Trips	951	24,060	23,272	-	1,739
Pictures	-	2,815	-	(1,248)	1,567
Staff Owned	956	4,338	3,685	-	1,609
Fundraisers	<u>45</u>	<u>2,152</u>	<u>2,197</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 13,991</u>	<u>\$ 71,321</u>	<u>\$ 69,535</u>	<u>\$ -</u>	<u>\$ 15,777</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 CHANGES IN ASSETS AND LIABILITIES WEST FRIENDSHIP ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 4,542	\$ -	\$ 1,573	\$ 150	\$ 3,119
Media	5,420	189	1,567	-	4,042
Meeting Expenses	-	-	590	590	-
Staff Appreciation	-	-	1,102	1,102	-
Technology	-	-	2,363	2,363	-
Sales Tax	-	2	81	82	3
ALS Class	16	-	-	-	16
Student Activities	-	614	996	1,211	829
Gifted and Talented	116	-	-	-	116
Art	292	-	58	-	234
Band	51	422	450	(23)	-
Strings	-	8	8	-	-
Vocal Music	26	144	160	-	10
Grants	-	-	103	103	-
Donations	4,727	2,149	-	(3,967)	2,909
Clubs	449	-	4	228	673
Field Trips	9	9,255	9,155	(109)	-
Pictures	7,015	6,709	3,553	(4,327)	5,844
Fundraisers	-	6,397	6,648	251	-
Yearbook	-	874	-	2,145	3,019
Memorial/Scholarship	209	-	-	-	209
Staff Social	-	-	-	201	201
Staff Owned	<u>3,067</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>1,067</u>
Total	<u>\$ 25,939</u>	<u>\$ 26,763</u>	<u>\$ 30,411</u>	<u>\$ -</u>	<u>\$ 22,291</u>

# WORTHINGTON ELEMENTARY

Exhibit B-41

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES WORTHINGTON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 664	\$ -	\$ 526	\$ -	\$ 138
Media	1,165	691	565	1,182	2,473
Community/Partnership	-	-	456	456	-
Staff Appreciation	-	-	190	190	-
Green School	216	-	500	284	-
Student Activities	1,229	1,293	2,799	4,254	3,977
G & T	150	-	180	30	-
Music & Vocal	75	304	304	-	75
Strings	406	-	-	-	406
Donations	5,279	4,088	-	(1,324)	8,043
Field Trips	846	25,694	26,035	-	505
Pictures	5,403	8,387	-	-	13,790
Fundraisers	-	6,792	5,610	(1,182)	-
Yearbook	<u>1,823</u>	<u>6,700</u>	<u>4,632</u>	<u>(3,890)</u>	<u>1</u>
Total	<u>\$ 17,256</u>	<u>\$ 53,949</u>	<u>\$ 41,797</u>	<u>\$ -</u>	<u>\$ 29,408</u>

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





# **MIDDLE**

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# **SCHOOLS**



# BONNIE BRANCH MIDDLE

Exhibit C-1

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES BONNIE BRANCH MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 32,487	\$ 5,371	\$ 1,317	\$ (1,870)	\$ 34,671
Lost Textbooks	2,898	402	25	-	3,275
Media	172	-	33	-	139
Community/Partnership	100	-	-	-	100
Meeting Expenses	-	-	1,721	1,721	-
Staff Appreciation	-	-	3,944	3,944	-
Class Funds	6,330	5,300	8,532	1,235	4,333
Special Ed	232	-	-	-	232
Sales Tax	59	877	329	(493)	114
Student Activities	14,467	3,018	2,814	1,233	15,904
Student Help Fund	243	-	100	-	143
Stem	156	-	-	-	156
Clubs	2,126	462	914	150	1,824
Facs	75	-	-	-	75
Science	732	300	44	-	988
Strings	369	170	170	-	369
Band	1,491	-	100	(871)	520
Health	109	-	-	-	109
Foreign Language	842	-	-	-	842
Drama	2,421	-	-	-	2,421
PE	4	4,401	4,122	(283)	-
Grants	352	-	-	-	352
Donations	26	8,703	-	(8,726)	3
Field Trips	6,146	81,290	92,923	10,345	4,858
School Store/PBIS	1,497	1,942	769	-	2,670
Pictures	5,600	600	769	-	5,431
Vending	-	342	-	-	342
Fundraisers	-	16,172	9,787	(6,385)	-
Memory Books	<u>976</u>	<u>6,500</u>	<u>6,955</u>	<u>-</u>	<u>521</u>
Total	<u>\$ 79,910</u>	<u>\$ 135,850</u>	<u>\$ 135,368</u>	<u>\$ -</u>	<u>\$ 80,392</u>

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

# BURLEIGH MANOR MIDDLE

Exhibit C-2

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES BURLEIGH MANOR MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 3,728	\$ 72	\$ 589	\$ 158	\$ 3,369
Media	2,512	816	566	280	3,042
Community/Partnership	-	-	603	603	-
Meeting Expenses	-	-	1,327	1,327	-
Staff Appreciation	-	-	6,391	6,391	-
Sales Tax	-	457	875	429	11
Professional development	-	-	125	125	-
Class Funds	4,335	-	82	(118)	4,135
Student Activities	2,383	4,461	5,816	2,290	3,318
GT	735	813	234	(10)	1,304
Art	1,386	-	586	253	1,053
English	702	136	30	-	808
Math	147	-	-	-	147
FACS	1,942	1,000	-	-	2,942
Social Studies	240	450	19	-	671
Science	4,644	1,934	2,048	3,989	8,519
Reading	385	500	-	-	885
Technology	-	-	2,431	5,431	3,000
Music	4,892	682	2,966	2,378	4,986
World Language	520	314	253	-	581
Tech Ed	349	-	-	-	349
PE	37	1,143	30	(1,114)	36
Donations	11,885	14,671	310	(10,021)	16,225
Student Government	6,476	400	2,255	(743)	3,878
Intramurals	1,308	-	780	895	1,423
Field Trips	5,372	134,478	133,054	(554)	6,242
Pictures	6,299	7,100	-	(7,640)	5,759
Vending	-	79	-	(79)	-
Fundraisers	-	32,256	21,074	(11,182)	-
Memory Book	8,578	5,661	8,729	5,966	11,476
Scholarship	5,014	129	-	718	5,861
Staff Owned	-	225	366	228	87
Total	<u>\$ 73,869</u>	<u>\$ 207,777</u>	<u>\$ 191,539</u>	<u>\$ -</u>	<u>\$ 90,107</u>

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

# CLARKSVILLE MIDDLE

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CLARKSVILLE MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit C-3

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 7,958	\$ -	\$ 3,095	\$ (706)	\$ 4,157
Guidance	196	-	-	-	196
Media	348	-	273	-	75
Meeting Expenses	-	-	411	411	-
Staff Appreciation	-	-	3,706	3,706	-
Sales Tax	-	-	-	453	453
Class Funds	-	-	-	-	-
Grade 6,7 and 8th	2,064	-	1,094	8	978
Special Ed	643	-	-	-	643
Student Activities	16,205	3,180	10,703	5,288	13,970
Stem	300	-	306	6	-
Graduation	2,595	7,505	7,336	-	2,764
English	1,496	-	-	-	1,496
GT	491	-	328	-	163
FACS	603	-	-	-	603
Math	691	50	-	-	741
Social Studies	673	-	-	-	673
Science	2,362	-	-	-	2,362
Reading	561	73	-	-	634
Strings	500	-	-	-	500
Chorus	448	50	50	138	586
Band	-	227	227	-	-
Drama	2,030	-	1,428	-	602
Clubs	144	1,301	1,335	76	186
PE	3,178	6,641	3,834	(372)	5,613
Grants	-	-	-	-	-
Donations	231	11,153	-	(2,411)	8,973
Field Trips	9,249	118,017	117,447	(152)	9,667
Pictures	-	3,812	-	(1,000)	2,812
Fundraisers	9,430	2,721	6,706	(5,445)	-
School Store	-	92	-	-	92
Memory Book	1,457	10,721	11,312	-	866
Staff Owned	<u>401</u>	<u>1,335</u>	<u>1,306</u>	<u>-</u>	<u>430</u>
Total	<u>\$ 64,254</u>	<u>\$ 166,878</u>	<u>\$ 170,897</u>	<u>\$ -</u>	<u>\$ 60,235</u>

# DUNLOGGIN MIDDLE

Exhibit C-4

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES DUNLOGGIN MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 4,766	\$ 324	\$ 856	\$ (1,617)	\$ 2,617
Guidance	-	90	90	-	-
Media	3,986	147	2,750	1,150	2,533
Community/Partnership	-	154	323	169	-
Meeting Expenses	-	-	1,020	1,020	-
Staff Appreciation	-	-	2,763	2,763	-
Green School	-	500	62	357	795
Outdoor Ed.	15,049	52,668	50,171	688	18,234
Student Activities	7,444	7,563	7,824	94	7,277
8th Grade	-	5,774	4,516	(23)	1,235
GT	-	-	-	896	896
Art	-	-	-	325	325
English	1,293	43	316	-	1,020
Math	1,463	17	60	5	1,425
Home Ec (FACS)	179	-	-	-	179
Social Studies	410	40	-	-	450
Science	150	-	108	-	42
Reading	1,289	-	-	-	1,289
Strings	-	48	48	-	-
Chorus	832	-	292	(127)	413
Band	-	162	159	-	3
World Language	-	347	267	-	80
Grants	261	-	50	(211)	-
Donations	-	2,552	-	(1,552)	1,000
Field Trips	1,730	48,420	50,485	947	612
Pictures	-	1,571	-	(1,571)	-
Vending	-	1,137	400	-	737
Fundraisers	-	9,457	6,144	(3,313)	-
Yearbook	<u>2,104</u>	<u>1,235</u>	<u>676</u>	<u>-</u>	<u>2,663</u>
Total	<u>\$ 40,956</u>	<u>\$ 132,249</u>	<u>\$ 129,380</u>	<u>\$ -</u>	<u>\$ 43,825</u>

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

# ELKRIDGE LANDING MIDDLE

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ELKRIDGE LANDING MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit C-5

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
Lost Books	\$ 844	\$ 91	\$ -	\$ (935)	\$ -
General Office	18,299	2,707	9,476	(2,967)	8,563
Media	175	27	640	741	303
Meeting Expenses	-	-	2,603	2,603	-
Staff Appreciation	-	-	2,519	2,519	-
Sales Tax	-	23	23	-	-
Class Funds	-	-	140	140	-
Student Activities	1,098	3,462	6,250	1,881	191
After School Bus	1,103	-	2,895	1,792	-
Life Skills Class	-	-	285	285	-
Related Arts	77	-	-	(77)	-
Science	294	-	17	-	277
Music	870	795	1,492	1,705	1,878
Strings	1,533	171	1,326	737	1,115
Band	2,268	1,259	3,369	2,572	2,730
PE	3,611	2,109	2,548	-	3,172
Donations	1,090	1,910	-	(3,000)	-
Drama	656	2,645	2,480	-	821
Field Trips	8,799	81,869	76,970	343	14,041
School Store	304	357	177	(285)	199
Pictures	-	3,521	-	(600)	2,921
Fundraisers	-	16,697	10,634	(6,063)	-
Memory Book	<u>2,922</u>	<u>3,646</u>	<u>591</u>	<u>(1,391)</u>	<u>4,586</u>
Total	<u>\$ 43,943</u>	<u>\$ 121,289</u>	<u>\$ 124,435</u>	<u>\$ -</u>	<u>\$ 40,797</u>

# ELLCOTT MILLS MIDDLE

Exhibit C-6

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ELLCOTT MILLS MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 3,194	\$ 352	\$ 4,554	\$ 3,527	\$ 2,519
Media	5,313	15	4,669	1,692	2,351
Community/Partnership	-	-	139	139	-
Meeting Expenses	-	-	760	760	-
Staff Appreciation	-	-	2,345	2,345	-
Sales Tax	127	529	622	-	34
Professional Development	-	-	939	939	-
Class Funds	3,648	-	355	(1,040)	2,253
Student Activities	2,967	3,389	624	(725)	5,007
Activity Bus	1,710	2,943	2,940	-	1,713
Student Planners	990	113	122	-	981
Student Obligations	1,343	274	(6)	(129)	1,494
Special Ed	648	50	-	-	698
GT	321	500	191	-	630
Art	124	-	-	-	124
Math	-	500	469	-	31
Home Ec	2,590	200	128	-	2,662
Science	2,191	500	5,690	5,392	2,393
Science Stem	480	-	262	100	318
English	881	500	138	-	1,243
Reading	-	500	395	-	105
Music	4,858	1,730	1,959	2,896	7,525
Social Studies	243	500	51	-	692
PE	582	5,666	6,581	333	-
Donations	12,097	8,138	984	(13,684)	5,567
Clubs	-	-	-	-	-
Field Trips	4,577	67,659	67,943	1,518	5,811
School Store	37	2,686	2,391	-	332
Pictures	-	3,249	-	(3,249)	-
Vending	7,308	246	-	(7,554)	-
Fundraisers	313	5,497	4,793	(704)	313
Memory Book	-	9,609	9,116	-	493
Staff Owned	-	138	1,748	7,444	5,834
Total	<u>\$ 56,542</u>	<u>\$ 115,483</u>	<u>\$ 120,902</u>	<u>\$ -</u>	<u>\$ 51,123</u>

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



# FOLLY QUARTER MIDDLE

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOLLY QUARTER MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit C-7

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 5,185	\$ -	\$ 218	\$ -	\$ 4,967
Media	-	64	-	101	165
PBIS	46	-	-	89	135
Media Lost Books	827	379	(10)	(101)	1,115
Community/Partnership	-	-	522	522	-
Meeting Expenses	-	-	1,160	1,160	-
Sales Tax	-	493	669	176	-
Staff Appreciation	-	-	941	941	-
Green School	326	-	-	-	326
Class Funds	1,273	3,991	4,073	-	1,191
Student Activities	1,412	3,497	3,444	(32)	1,433
Stem	-	-	-	400	400
Art	919	-	1,246	926	599
FACS	269	-	-	-	269
Strings	148	238	67	-	319
Chorus	87	-	-	-	87
Band	82	2,674	2,626	(8)	122
Foreign Language	280	598	688	47	237
Tech Ed	345	-	168	-	177
Drama	2,785	920	110	-	3,595
PE	6,126	6,061	6,424	(4)	5,759
Donations	8,163	5,536	7,799	(1,571)	4,329
Clubs	702	380	296	105	891
Field Trips	942	82,043	80,455	(81)	2,449
Pictures	3,769	4,799	-	(2,045)	6,523
Vending	248	-	-	(248)	-
Fundraisers	-	6,340	5,715	(625)	-
Staff Owned	-	55	93	248	210
Total	<u>\$ 33,934</u>	<u>\$ 118,068</u>	<u>\$ 116,704</u>	<u>\$ -</u>	<u>\$ 35,298</u>

# GLENWOOD MIDDLE

Exhibit C-8

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES GLENWOOD MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 8,088	\$ 579	\$ 2,424	\$ 3,825	\$ 10,068
Media	1,252	-	-	-	1,252
Meeting Expenses	-	-	178	178	-
Staff Appreciation	-	-	246	246	-
Sales Tax	47	1	215	722	555
Student Activity	6,248	2,403	3,790	422	5,283
Class Activities	550	288	490	361	709
PBIS/ASSET	222	-	-	2,284	2,506
Gifted & Talented	4,097	-	412	1,998	5,683
Art	1,249	-	67	169	1,351
English	702	-	-	-	702
Math	891	-	-	-	891
FACS	224	-	-	-	224
Social Studies	457	-	-	-	457
Science	19	-	-	-	19
Band	1,401	142	142	(491)	910
Music Vocal	622	53	53	736	1,358
Language	62	-	-	-	62
Tech Ed	90	-	-	-	90
Physical Education	1,372	2,728	2,235	(150)	1,715
Donations	-	3,757	-	(3,231)	526
Clubs	1,201	325	623	314	1,217
Field Trips	1,696	73,052	75,223	3,617	3,142
Pictures	-	5,174	-	(5,174)	-
Fundraisers	-	35,024	31,225	(3,799)	-
Memory Book	-	10,079	8,052	(2,027)	-
Total	<u>\$ 30,490</u>	<u>\$ 133,605</u>	<u>\$ 125,375</u>	<u>\$ -</u>	<u>\$ 38,720</u>

# HAMMOND MIDDLE

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES HAMMOND MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit C-9

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 1,870	\$ -	\$ 1,580	\$ 2,356	\$ 2,646
Media	2,990	77	60	1,253	4,260
Meeting Expenses	-	-	1,842	1,842	-
Staff Appreciation	-	-	830	830	-
Green School	334	-	-	-	334
Sales Tax	-	242	210	3	35
Student Activities	6,971	2,120	2,643	852	7,300
GT	517	419	333	-	603
English	377	29	-	-	406
Math	188	-	35	-	153
Social Studies	139	-	-	-	139
Science	303	40	21	-	322
Band	6,832	558	711	(3)	6,676
French	75	-	-	-	75
Spanish	90	10	-	-	100
Tech Ed	6	-	-	-	6
PE	70	3,845	3,585	50	380
Grants	2,515	300	700	(146)	1,969
Donations	5,428	4,430	1,200	(2,957)	5,701
Clubs	1,250	70	519	146	947
Field Trips	3,895	80,239	83,816	-	318
Pictures	-	2,356	-	(2,356)	-
Fundraisers	-	5,571	3,701	(1,870)	-
Memory Book	67	-	-	-	67
Staff Owned	82	86	86	-	82
Literary Magazine	<u>230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230</u>
Total	<u>\$ 34,229</u>	<u>\$ 100,392</u>	<u>\$ 101,872</u>	<u>\$ -</u>	<u>\$ 32,749</u>

# HARPER'S CHOICE MIDDLE

Exhibit C-10

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES HARPER'S CHOICE MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 4,682	\$ 63	\$ 1,189	\$ (2,572)	\$ 984
Lost Books	956	486	-	(1,442)	-
PBIS	1,061	-	-	(198)	863
Media	1,021	82	987	-	116
Meeting Expenses	-	-	2,390	2,390	-
Staff Appreciation	-	-	3,189	3,189	-
Community/Partnership	-	-	152	152	-
Sales Tax	-	268	315	88	41
PE	1,915	2,038	3,068	108	993
Special Education	455	-	-	-	455
Student Activities	-	4,075	4,264	1,944	1,755
GT	30	375	304	-	101
Health	44	-	-	-	44
Art	10	-	-	-	10
English/Vocab	644	-	-	-	644
Social Studies	400	-	230	-	170
Science Department	56	-	-	-	56
Music	-	543	543	-	-
World Language	201	-	-	(109)	92
Donations	-	9,649	-	(9,473)	176
Clubs	123	1,462	471	120	1,234
Field Trips	2,475	74,450	82,074	6,470	1,321
Pictures	-	1,075	-	1,495	2,570
Vending	-	440	-	679	1,119
Fundraisers	-	14,710	11,453	(3,257)	-
Staff Owned	-	170	337	416	249
Memory Book	<u>541</u>	<u>4,104</u>	<u>3,599</u>	<u>-</u>	<u>1,046</u>
Total	<u>\$ 14,614</u>	<u>\$ 113,990</u>	<u>\$ 114,565</u>	<u>\$ -</u>	<u>\$ 14,039</u>

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

# LAKE ELKHORN MIDDLE

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES LAKE ELKHORN MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit C-11

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 572	\$ 383	\$ 236	\$ (573)	\$ 146
Media	189	-	-	(109)	80
Meeting Expense	-	-	1,172	1,172	-
Guidance	-	-	-	249	249
Class Funds	-	382	-	-	382
Staff Appreciation	-	-	1,710	1,710	-
Sales Tax	195	576	764	(1)	6
Student Activities	31	2,158	1,392	(50)	747
G/T	19	-	-	-	19
Bridges	1,168	948	1,953	-	163
Reading	-	-	610	681	71
Strings	435	3,196	6,434	2,803	-
Chorus	668	4,620	6,165	1,329	452
Band	826	2,955	2,911	(154)	716
PE	922	1,854	2,058	-	718
Donations	969	4,168	-	(2,333)	2,804
Clubs	1,752	9,523	10,894	727	1,108
Field Trips	1,900	29,309	34,158	3,610	661
Pictures	1,056	940	-	(1,973)	23
Vending	-	136	-	(136)	-
Staff Social	-	-	307	307	-
Fundraisers	-	8,164	905	(7,259)	-
Memory Book	-	2,172	1,948	-	224
Total	<u>\$ 10,702</u>	<u>\$ 71,484</u>	<u>\$ 73,617</u>	<u>\$ -</u>	<u>\$ 8,569</u>

# LIME KILN MIDDLE

Exhibit C-12

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES LIME KILN MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 11,878	\$ 3,743	\$ 3,629	\$ -	\$ 11,992
Media	1,482	-	-	-	1,482
Meeting Expenses	-	-	48	48	-
Staff Appreciation	-	-	3,419	3,419	-
World Language	-	428	406	-	22
Student Activities	4,471	4,351	4,891	20,000	23,931
GT	414	417	6	-	825
Art	257	-	-	-	257
English	213	-	-	-	213
Math	361	-	-	-	361
Social Studies	316	-	57	-	259
Science	169	-	-	-	169
Reading	283	-	229	-	54
Vocal Music	418	1,224	1,224	-	418
Band	194	1,209	1,400	-	3
Strings	-	662	16	-	646
PE	-	6,067	6,058	-	9
Donations	-	22,786	-	(20,000)	2,786
Clubs	121	7,852	6,951	(810)	212
Field Trips	740	101,232	98,349	810	4,433
Pictures	6,711	4,710	1,196	(3,467)	6,758
Vending	2,583	-	-	-	2,583
Fundraisers	1	1,204	1,205	-	-
Yearbook	4,285	4,668	3,325	-	5,628
Staff Owned	-	1,290	1,244	-	46
Total	<u>\$ 34,897</u>	<u>\$ 161,843</u>	<u>\$ 133,653</u>	<u>\$ -</u>	<u>\$ 63,087</u>

# MAYFIELD WOODS MIDDLE

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES MAYFIELD WOODS MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit C-13

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 9,108	\$ 16	\$ 175	\$ (2,210)	\$ 6,739
After School Tuition	6,948	7,980	2,293	(1,453)	11,182
Guidance	-	100	99	-	1
Media	587	216	34	-	769
Lost Books	-	492	50	-	442
Meeting Expenses	-	-	1,177	1,177	-
Staff Appreciation	-	-	3,058	3,058	-
Sales Tax	7	1	6	(2)	-
Special Ed	16	863	864	-	15
Student Activities	5,071	3,341	6,614	6,174	7,972
Bridges	-	303	-	-	303
Gifted & Talented	8	300	308	-	-
Math	778	-	331	-	447
Social Studies	313	300	180	-	433
Science	197	299	129	-	367
Art	-	200	135	-	65
Strings	21	-	-	-	21
Band	56	26	26	-	56
Drama After School	295	-	-	-	295
PE	649	2,915	2,361	-	1,203
Grants	-	950	674	-	276
Donations	2,197	2,287	-	(4,466)	18
Field Trips	2,048	77,361	79,839	4,706	4,276
School Store	211	144	118	(237)	-
Pictures	-	2,041	-	(2,041)	-
Fundraisers	-	13,766	9,060	(4,706)	-
Memory Book	<u>237</u>	<u>4,047</u>	<u>4,011</u>	<u>-</u>	<u>273</u>
Total	<u>\$ 28,747</u>	<u>\$ 117,948</u>	<u>\$ 111,542</u>	<u>\$ -</u>	<u>\$ 35,153</u>

# MOUNT VIEW MIDDLE

Exhibit C-14

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES MOUNT VIEW MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
Office	\$ 1,468	\$ 761	\$ 714	\$ 433	\$ 1,948
Media	666	23	31	-	658
Meeting Expenses	-	35	1,644	1,609	-
Staff Appreciation	-	-	1,589	1,589	-
Green School	328	-	66	-	262
Sales Tax	-	373	1,045	673	1
Professional Development	-	-	359	359	-
Class Funds	-	-	1,868	1,868	-
Student Activities	5,164	3,272	4,250	(4,029)	157
Math	184	-	66	-	118
Family & Consumer Sci.	217	-	-	-	217
Science	35	300	312	-	23
Music	1,134	1,005	2,642	600	97
PE	10,224	7,332	8,672	366	9,250
Donations	15,069	3,894	-	(2,147)	16,816
Clubs	2,177	753	1,304	375	2,001
Field Trips	1,105	110,360	111,234	892	1,123
Outdoor Ed	-	39,745	42,354	2,109	(500)
Pictures	9,985	9,632	-	(3,558)	16,059
Vending	874	265	-	-	1,139
Fundraisers	-	1,582	1,152	(430)	-
Memory Book	1,177	1,645	(25)	(681)	2,166
EcoFest Community	<u>90</u>	<u>1,985</u>	<u>1,933</u>	<u>(28)</u>	<u>114</u>
Total	<u>\$ 49,897</u>	<u>\$ 182,962</u>	<u>\$ 181,210</u>	<u>\$ -</u>	<u>\$ 51,649</u>

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



# MURRAY HILL MIDDLE

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES MURRAY HILL MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit C-15

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 2,634	\$ 161	\$ 2,861	\$ 767	\$ 701
Staff Appreciation	-	-	1,528	1,528	-
Sales Tax	134	796	1,046	116	-
After School Bus	-	-	5,100	5,100	-
Eighth Grade	-	1,443	1,949	506	-
After School	15,627	5,771	2,488	(5,100)	13,810
Student Activities	4,432	3,058	3,721	417	4,186
Calculators	-	12,296	12,008	(288)	-
PE	332	6,083	5,500	-	915
Donations	-	754	-	(754)	-
PBIS	828	-	357	(471)	-
Field Trips	6,687	29,577	28,760	(84)	7,420
Pictures	-	1,315	-	(1,315)	-
Fundraisers	-	1,749	1,327	(422)	-
Memory Book	<u>1,171</u>	<u>404</u>	<u>-</u>	<u>-</u>	<u>1,575</u>
Total	<u>\$ 31,845</u>	<u>\$ 63,407</u>	<u>\$ 66,645</u>	<u>\$ -</u>	<u>\$ 28,607</u>

# OAKLAND MILLS MIDDLE

Exhibit C-16

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES OAKLAND MILLS MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 6,710	\$ -	\$ 2,163	\$ (1,169)	\$ 3,378
Media	771	69	337	-	503
Staff Appreciation	-	-	3,978	3,978	-
Community/Partnership	-	-	1,210	1,210	-
Sales Tax	-	127	234	108	1
Student Activities	11,311	2,165	2,303	(10,755)	418
PBIS	31	-	864	833	-
Clubs	30	883	518	-	395
Music	5,215	2,773	4,480	4,590	8,098
Strings	-	919	940	21	-
Music-Vocal	-	1,871	1,709	-	162
Physical Education	1,855	992	1,200	(52)	1,595
Grants	-	465	-	(465)	-
Donations	112	2,490	-	(2,598)	4
Field Trips	1,069	28,133	44,122	14,920	-
Pictures	4,914	1,500	800	(5,614)	-
Vending	-	348	-	(301)	47
Fundraisers	228	14,687	9,712	(5,203)	-
Yearbook	4,798	3,129	8,063	136	-
Staff Owned	<u>517</u>	<u>740</u>	<u>1,395</u>	<u>361</u>	<u>223</u>
Total	<u>\$ 37,561</u>	<u>\$ 61,291</u>	<u>\$ 84,028</u>	<u>\$ -</u>	<u>\$ 14,824</u>

# PATAPSCO MIDDLE

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES PATAPSCO MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit C-17

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 5,149	\$ 175	\$ 1,202	\$ 5,748	\$ 9,870
Media	635	3,451	2,147	-	1,939
Meeting Expenses	-	-	163	163	-
Staff Appreciation	-	-	3,003	4,935	1,932
Sales Tax	17	-	188	171	-
Green School	2,357	-	631	(1,509)	217
Professional Development	-	-	314	314	-
Student Activities	850	3,292	3,729	-	413
Class Activities	-	252	252	-	-
Service Learning	-	2,479	3,413	1,509	575
Drama	2,945	3,748	3,819	-	2,874
World Language	-	-	-	48	48
Music	-	90	145	55	-
Clubs	300	145	-	-	445
FACS	1,514	-	-	-	1,514
Science	270	-	-	-	270
PE	1,420	3,177	3,138	(170)	1,289
Donations	3,076	4,000	378	(6,225)	473
Field Trips	7,300	67,682	66,028	(1,604)	7,350
Outdoor Ed	6,664	41,745	42,240	-	6,169
Pictures	2,857	1,907	-	(4,764)	-
School Store	-	-	-	1,500	1,500
Staff Social	-	1,945	1,774	(171)	-
Yearbook	<u>4,009</u>	<u>2,728</u>	<u>5,541</u>	<u>-</u>	<u>1,196</u>
Total	<u>\$ 39,363</u>	<u>\$ 136,816</u>	<u>\$ 138,105</u>	<u>\$ -</u>	<u>\$ 38,074</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 CHANGES IN ASSETS AND LIABILITIES PATUXENT VALLEY MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ -	\$ 7,500	\$ 7,086	\$ (356)	\$ 58
Meeting Expenses	-	-	1,213	1,213	-
Staff Appreciation	-	-	1,047	1,047	-
Sales Tax	421	509	930	247	247
School Counseling	171	-	15	500	656
Media	-	16	-	500	516
Student Activities	-	4,424	11,983	7,559	-
G/T	-	-	-	300	300
Art	-	-	-	300	300
English Department	-	-	-	200	200
Mathematics Department	-	-	-	200	200
Social Studies Department	-	-	-	200	200
Science Department	-	-	-	200	200
Reading Dept.	-	-	-	200	200
Band	-	-	-	500	500
Strings Department	-	-	-	300	300
Vocal Music	-	-	-	364	364
Technology Education	-	-	-	300	300
World Language	-	-	-	300	300
Physical Education	-	4,060	3,608	500	952
Donations	-	5,763	-	(5,763)	-
Clubs	1,125	170	141	383	1,537
Field Trips	388	82,564	88,226	5,381	107
School Pictures	-	4,471	-	(4,471)	-
Fundraisers	-	31,804	21,700	(10,104)	-
Memory Book	-	3,573	-	-	3,573
Staff Owned	<u>9</u>	<u>490</u>	<u>367</u>	<u>-</u>	<u>132</u>
Total	<u>\$ 2,114</u>	<u>\$ 145,344</u>	<u>\$ 136,316</u>	<u>\$ -</u>	<u>\$ 11,142</u>

# THOMAS VIADUCT MIDDLE

Exhibit C-19

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES THOMAS VIADUCT MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ -	\$ (61)	\$ 29	\$ 287	\$ 197
Meeting Expenses	-	-	191	191	-
Staff Appreciation	-	-	60	60	-
Sales Tax	92	287	810	431	-
PBIS	-	-	964	1,566	602
Media	-	657	43	-	614
Class Funds	-	-	1,890	2,322	432
Student Activities	-	2,955	1,664	(498)	793
Music	-	56	56	2,215	2,215
Band	-	1,178	1,505	327	-
Strings Department	-	74	71	(3)	-
Vocal Music	-	1,348	1,262	(62)	24
Physical Education	-	4,775	5,611	836	-
Donations	-	3,305	-	(1,806)	1,499
Field Trips	-	44,831	44,429	176	578
School Pictures	-	7,337	807	-	6,530
Fundraisers	1,531	16,689	12,244	(5,976)	-
Memory Book	-	1,749	1,371	(66)	312
Total	<u>\$ 1,623</u>	<u>\$ 85,180</u>	<u>\$ 73,007</u>	<u>\$ -</u>	<u>\$ 13,796</u>

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

# WILDE LAKE MIDDLE

Exhibit C-20

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF INCREASES, DECREASES, AND FUND BALANCES WILDE LAKE MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
Copier/Book Fines	\$ 2,889	\$ 1,199	\$ 166	\$ (42)	\$ 3,880
General Office	5,570	-	797	(1,923)	2,850
Media	906	(89)	310	42	549
Community/Partnership	230	5	440	205	-
Meeting Expenses	-	-	476	476	-
Staff Appreciation	-	19	3,812	3,793	-
Sales Tax	48	-	121	73	-
Class Funds	9,096	3,896	2,088	(5,438)	5,466
Student Activities	2,293	2,790	3,672	194	1,605
PAR/PBIS Activity	2,445	-	385	530	2,590
GT	-	-	-	-	-
Bridges Program	1,308	-	132	(8)	1,168
Art	28	-	-	(28)	-
FACS	2,160	-	909	500	1,751
Music General	77	-	-	75	152
Strings	-	1,009	419	(560)	30
Chorus	-	592	555	-	37
Band	-	741	212	(447)	82
Science	600	-	-	-	600
Tech Ed	16	-	-	(16)	-
PE	456	2,245	3,566	865	-
Grants	-	500	-	(500)	-
Donations	2,461	1,988	-	(1,743)	2,706
Field Trips	12,735	76,710	86,188	5,751	9,008
Pictures	-	870	-	(870)	-
Vending	360	313	-	(673)	-
Fundraisers	-	5,163	4,617	(546)	-
Scholarship	-	761	415	-	346
Staff Social	-	3,010	3,300	290	-
Memory Book	<u>1,103</u>	<u>2,475</u>	<u>2,239</u>	<u>-</u>	<u>1,339</u>
Total	<u>\$ 44,781</u>	<u>\$ 104,197</u>	<u>\$ 114,819</u>	<u>\$ -</u>	<u>\$ 34,159</u>

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

# **HIGH SCHOOLS**

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# ATHOLTON HIGH

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ATHOLTON HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit D-1

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Debt	\$ 48,824	\$ 4,181	\$ 6,094	\$ 4,447	\$ 51,358
General Office	8,984	-	-	1,137	10,121
Guidance	12,352	9,189	5,192	(588)	15,761
Graduation	-	2,000	1,897	(103)	-
AP Testing	-	66,331	66,303	(28)	-
PSAT Testing	-	84	84	-	-
Parking	-	2,465	541	(1,924)	-
Media	453	608	1,187	436	310
Meeting Expenses	-	-	2,928	2,928	-
Staff Appreciation	-	-	12,009	12,009	-
Sales Tax	-	1,041	1,046	5	-
Life Touch	7,826	12,300	-	(13,664)	6,462
Vending Machines	-	1,268	3	(696)	569
Athletics	20,439	38,800	57,130	21,096	23,205
Class Activities	6,352	35,382	39,325	3,715	6,124
Instruction	58,301	53,306	69,875	22,581	64,313
Club Activities	30,267	17,308	22,007	9,320	34,888
Field Trips	641	89,552	103,555	16,110	2,748
PBIS	80	-	-	-	80
Grants	618	460	2,825	2,500	753
Donations	-	46,355	-	(46,355)	-
Fundraisers	-	57,257	22,440	(34,817)	-
Scholarships	1,086	-	-	-	1,086
Year Book	3,231	958	2,144	(186)	1,859
Newspaper	-	849	2,392	1,543	-
School Store	375	-	-	-	375
Social Committee	<u>219</u>	<u>2,874</u>	<u>2,968</u>	<u>534</u>	<u>659</u>
Total	<u>\$ 200,048</u>	<u>\$ 442,568</u>	<u>\$ 421,945</u>	<u>\$ -</u>	<u>\$ 220,671</u>

# CENTENNIAL HIGH

Exhibit D-2

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CENTENNIAL HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 26,629	\$ 8,950	\$ 9,065	\$ (3,795)	\$ 22,719
Lost Books/Obligations	11,163	1,352	94	(950)	11,471
Guidance	15,653	7,900	5,752	(4,883)	12,918
Student Help Fund	1,681	1,900	-	4,670	8,251
AP Testing	2,683	130,976	129,262	2,000	6,397
Graduation	1,125	2,000	615	-	2,510
After School Bus	-	-	3,885	4,560	675
PSAT Testing	361	56	56	-	361
Parking	7,147	2,745	459	-	9,433
Technology	4,486	-	1,483	(248)	2,755
Media	1,144	59	1,178	102	127
Community/Partnership	-	-	353	353	-
Green School	676	-	132	(498)	46
Meeting Expenses	-	-	925	925	-
Staff Appreciation	-	-	4,316	4,316	-
Sales Tax	749	2,504	3,539	286	-
FBLA School Store	-	19	-	(19)	-
Athletics	46,225	62,266	102,538	50,734	56,687
Class Activities	11,427	17,831	26,866	21,665	24,057
Instruction	86,307	76,415	97,750	19,548	84,520
Donations	-	65,848	-	(65,848)	-
Club Activities	53,843	32,557	52,565	20,566	54,401
Field Trips	4,554	192,650	206,625	13,196	3,775
Pictures	16,364	11,000	-	(5,241)	22,123
Vending	500	1,229	-	-	1,729
Balfour	11,080	-	-	-	11,080
Fundraisers	-	141,144	78,075	(63,069)	-
Yearbook	2,980	4,593	791	390	7,172
Newspaper	511	1,003	2,730	1,240	24
Scholarship	2,050	-	-	-	2,050
Staff Owned	<u>6,553</u>	<u>2,590</u>	<u>5,337</u>	<u>-</u>	<u>3,806</u>
Total	<u>\$ 315,891</u>	<u>\$ 767,587</u>	<u>\$ 734,391</u>	<u>\$ -</u>	<u>\$ 349,087</u>

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

# GLENELG HIGH

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES GLENELG HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit D-3

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 4,947	\$ 165	\$ 8,321	\$ 9,510	\$ 6,301
Student Obligations	4,455	3,567	-	-	8,022
Graduation	-	2,000	1,524	-	476
Boosters	-	-	1,679	4,532	2,853
Guidance	1,187	6,358	2,718	(1,845)	2,982
AP Testing	-	85,455	84,332	(702)	421
Parking	-	5,280	1,264	(4,016)	-
Community/Partnership	-	-	482	482	-
Meeting Expenses	-	-	3,831	3,831	-
Staff Appreciation	-	-	1,713	1,713	-
Sales Tax	173	1,821	1,978	162	178
Athletics General	41,659	66,981	125,516	61,891	45,015
Class Activities	10,729	42,186	35,208	(1,912)	15,795
Instruction	85,364	58,815	93,337	28,605	79,447
Club Activities	37,474	11,989	18,927	15,639	46,175
Grants	862	340	206	-	996
Donations	-	97,157	5,780	(89,781)	1,596
Field Trips	3	167,307	188,640	31,316	9,986
Pictures	3,967	8,473	-	(4,769)	7,671
Vending	-	2,730	1,224	(1,506)	-
SAT Prep	-	-	-	7,319	7,319
Fundraisers	-	126,359	51,864	(71,136)	3,359
Scholarships	37,564	-	14,232	10,050	33,382
Social Committee	<u>549</u>	<u>390</u>	<u>1,048</u>	<u>617</u>	<u>508</u>
Total	<u>\$ 228,933</u>	<u>\$ 687,373</u>	<u>\$ 643,824</u>	<u>\$ -</u>	<u>\$ 272,482</u>

# HAMMOND HIGH

Exhibit D-4

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES HAMMOND HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 14,279	\$ 333	\$ 8,931	\$ 5,806	\$ 11,487
Student Obligations	8	2,786	403	(2,391)	-
Graduation	-	2,080	3,607	1,527	-
Guidance	5,946	3,525	2,190	667	7,948
AP Testing	-	31,450	34,843	11,106	7,713
PSAT testing	-	966	966	-	-
Parking	-	775	-	-	775
Media	1,448	361	588	289	1,510
Community/Partnership	-	-	1,349	1,349	-
Meeting Expenses	-	2	1,681	1,679	-
Staff Appreciation	-	-	6,381	6,381	-
Professional Development	-	-	81	81	-
Sales Tax	-	2,295	2,006	19	308
Athletics General	21,597	38,950	86,097	46,411	20,861
Class Activities	2,126	24,703	36,166	12,375	3,038
Student Financial Support	2,340	-	380	5,092	7,052
Instruction	55,392	26,842	46,967	30,378	65,645
Grants	-	-	-	-	-
Donations	-	74,760	-	(74,760)	-
Clubs	35,307	8,322	23,152	10,703	31,180
Field Trips	8,070	146,393	157,836	10,761	7,388
Pictures	-	10,500	-	(10,500)	-
Vending Machine	-	3,110	-	(3,110)	-
Year Book	1,838	2,130	1,510	320	2,778
Fundraisers	-	95,718	39,433	(56,285)	-
Scholarships	2,488	600	1,900	500	1,688
Social Committee	<u>1,235</u>	<u>3,600</u>	<u>4,510</u>	<u>1,602</u>	<u>1,927</u>
Total	<u>\$ 152,074</u>	<u>\$ 480,201</u>	<u>\$ 460,977</u>	<u>\$ -</u>	<u>\$ 171,298</u>

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

# HOWARD HIGH

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES HOWARD HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit D-5

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 11,743	\$ 20,603	\$ 25,302	\$ 4,914	\$ 11,958
Student Obligations	21,391	5,783	424	(2,786)	23,964
Student Help Fund	-	-	53	975	922
Credit Recovery	-	-	-	3,000	3,000
Awards, Incentives	6,887	140	721	1,663	7,969
Graduation Expenses	2,636	2,166	1,742	-	3,060
Guidance	21,369	13,214	9,884	(601)	24,098
AP Services	93	98,514	98,344	4,000	4,263
Parking	10,587	4,255	413	-	14,429
Media	1,614	-	1,676	871	809
Staff Appreciation	-	-	2,441	4,673	2,232
Meeting Expenses	-	-	4,180	4,180	-
Sales Tax	197	1,570	1,948	380	199
Professional Development	9,366	183	975	-	8,574
Athletics General	13,153	86,112	100,332	16,810	15,743
Class Activities	27,196	94,720	79,812	3,413	45,517
Ninth Grade	5,604	-	-	(5,604)	-
Instruction	162,992	81,562	106,090	31,780	170,244
Club Activities	51,951	19,701	32,629	9,345	48,368
Field Trips	6,915	130,925	129,682	1,787	9,945
Donations	24,032	22,214	-	(39,685)	6,561
School Store	1,693	1,680	1,883	-	1,490
Pictures	9,355	7,713	-	(16,825)	243
Pictures Athletics	1,106	366	-	-	1,472
Year Book	15,719	1,760	4,808	64	12,735
Newspaper	-	236	430	194	-
Vending Machines	5,190	2,334	-	(1,201)	6,323
Fundraisers	-	42,046	17,949	(24,097)	-
Scholarships	2,414	-	2,300	2,750	2,864
Staff Social	-	-	-	-	-
Total	<u>\$ 413,203</u>	<u>\$ 637,797</u>	<u>\$ 624,018</u>	<u>\$ -</u>	<u>\$ 426,982</u>

# LONG REACH HIGH

Exhibit D-6

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES LONG REACH HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 7,271	\$ 801	\$ 5,218	\$ 2,333	\$ 5,187
Guidance	7,978	5,114	6,005	(352)	6,735
AP Testing	3,494	38,149	38,452	14	3,205
Parking	2,103	810	2,422	-	491
Technology	-	-	-	814	814
Media	503	161	1,956	1,711	419
Meeting Expenses	-	-	4,110	4,110	-
Staff Appreciation	-	-	8,555	8,555	-
Community/Partnership	-	-	123	123	-
Professional Development	-	-	160	160	-
Sales Tax	220	2,342	2,511	(51)	-
Athletics General	16,827	43,843	81,839	40,057	18,888
Class Activities	17,546	60,254	67,756	4,986	15,030
Instruction	60,614	27,161	57,615	14,601	44,761
Publications	5,802	1,245	3,120	1,079	5,006
Graduation	-	2,000	1,970	(30)	-
PBIS	118	-	1,075	1,054	97
Grants	800	1,000	300	-	1,500
Donations	-	39,128	200	(38,928)	-
Club Activities	28,022	9,741	19,387	5,185	23,561
Field Trips	5,999	126,801	151,517	18,918	201
Pictures	3,285	11,029	-	(11,566)	2,748
Vending	-	3,117	-	(3,117)	-
Business Other	-	4,600	-	(1,500)	3,100
Fundraisers	150	106,772	56,524	(48,943)	1,455
Scholarships	-	500	500	-	-
Social Committee	<u>1,689</u>	<u>1,520</u>	<u>2,411</u>	<u>787</u>	<u>1,585</u>
Total	<u>\$ 162,421</u>	<u>\$ 486,088</u>	<u>\$ 513,726</u>	<u>\$ -</u>	<u>\$ 134,783</u>

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

# MARRIOTTS RIDGE HIGH

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES MARRIOTTS HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit D-7

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 11,567	\$ 2,885	\$ 29,662	\$ 29,172	\$ 13,962
Guidance	7,706	6,506	4,499	-	9,713
AP Testing	8,802	94,552	94,469	(826)	8,059
Parking	189	2,565	448	(2,186)	120
Media	1,386	-	450	-	936
Community/Partnership	-	-	2,705	2,705	-
Meeting Expenses	-	-	1,473	1,473	-
Staff Appreciation	-	-	6,442	6,442	-
Sales Tax	49	2,030	2,253	174	-
Grants	1,136	1,040	698	-	1,478
Donations	-	41,371	-	(41,371)	-
Athletics	35,578	45,878	66,460	10,259	25,255
Class Activities	16,808	75,159	80,033	14,143	26,077
Instruction	60,176	19,047	48,493	17,623	48,353
Club Activities	29,764	15,006	27,559	12,114	29,325
Pictures	922	15,947	-	(15,179)	1,690
Vending	-	3,060	-	(2,397)	663
Business Other	4,411	4,820	402	(8,194)	635
Staff Owned	148	900	1,674	1,153	527
Field Trips	409	240,050	250,322	14,594	4,731
Scholarships	-	-	2,000	2,000	-
Fundraisers	-	129,641	87,942	(41,699)	-
Total	<u>\$ 179,051</u>	<u>\$ 700,457</u>	<u>\$ 707,984</u>	<u>\$ -</u>	<u>\$ 171,524</u>

# MOUNT HEBRON HIGH

Exhibit D-8

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES MOUNT HEBRON HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 6,455	\$ 3,344	\$ 11,597	\$ 5,141	\$ 3,343
Guidance	4,800	8,740	2,730	-	10,810
Graduation	-	2,000	2,012	12	-
AP Testing	1,219	76,177	74,800	-	2,596
PSAT testing	-	3,245	5,488	2,243	-
Parking	3,079	3,031	1,058	(2,601)	2,451
Media	980	135	16	-	1,099
Staff Appreciation	-	-	2,700	2,700	-
Meeting Expenses	-	-	331	331	-
Sales Tax	-	1,320	1,777	457	-
Vending Machines	7,072	2,102	-	(237)	8,937
Pictures	7,430	8,737	280	(7,247)	8,640
Athletics	44,220	71,688	158,417	88,956	46,447
Class Activities	30,714	58,021	77,228	12,943	24,450
Instruction	68,294	71,546	97,362	14,289	56,767
Year Book	15,154	1,697	-	-	16,851
Literary Magazine	9	-	658	805	156
Newspaper	166	-	-	-	166
Grants	5,360	460	5,040	-	780
Donations	5,665	87,189	-	(82,513)	10,341
Clubs Activities	20,142	11,567	22,103	20,047	29,653
Field Trips	132	266,478	282,708	16,099	1
Fundraisers	-	125,926	54,263	(71,662)	1
Memorial/Scholarship	25,566	-	2,820	-	22,746
Staff Owned	<u>200</u>	<u>346</u>	<u>-</u>	<u>237</u>	<u>783</u>
Total	<u>\$ 246,657</u>	<u>\$ 803,749</u>	<u>\$ 803,388</u>	<u>\$ -</u>	<u>\$ 247,018</u>

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



# OAKLAND MILLS HIGH

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES OAKLAND MILLS HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit D-9

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 6,378	\$ 525	\$ 1,959	\$ 460	\$ 5,404
Student Obligations	1,887	1,286	100	(500)	2,573
Guidance	1,684	2,757	1,859	250	2,832
Mediation	54	-	-	-	54
PSAT	14	420	294	-	140
AP Tests	1,409	25,399	25,768	-	1,040
Parking	1,327	690	222	-	1,795
Media	1,813	25	577	-	1,261
Community/Partnership	1,538	14,158	14,798	902	1,800
Meeting Expenses	-	-	1,804	1,804	-
Staff Appreciation	-	-	416	416	-
Green School	1,012	-	-	91	1,103
Sales Tax	1,025	2,015	3,003	(37)	-
New Teacher Development	-	-	1,149	1,149	-
Athletics General	34,385	70,960	97,507	30,443	38,281
Class Activities	18,830	33,220	36,822	(4,981)	10,247
Instruction	61,311	39,583	69,141	27,322	59,075
PBIS	2,597	-	1,140	471	1,928
Club Activities	17,769	21,122	26,966	2,658	14,583
Grants	1,346	-	50	-	1,296
Donations	3,582	24,562	-	(24,477)	3,667
Field Trips	1,608	40,467	39,556	649	3,168
Pictures	4,880	4,200	-	(3,220)	5,860
Vending	1,113	2,725	-	(3,677)	161
Business Other	1,789	3,900	-	(575)	5,114
Graduation	-	2,000	2,338	340	2
Fundraisers	-	61,666	29,787	(31,878)	1
Year Book	627	-	-	-	627
News Paper	207	766	2,643	1,761	91
Social Committee	<u>3,221</u>	<u>3,053</u>	<u>4,807</u>	<u>629</u>	<u>2,096</u>
Total	<u>\$ 171,406</u>	<u>\$ 355,499</u>	<u>\$ 362,706</u>	<u>\$ -</u>	<u>\$ 164,199</u>

# RESERVOIR HIGH

Exhibit D-10

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES RESERVOIR HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 7,801	\$ 57	\$ 5,616	\$ (391)	\$ 1,851
Student Obligations	8,497	1,687	8,556	-	1,628
Student Services General	7,379	7,385	7,082	(177)	7,505
AP Testing 06-07	4,164	60,970	62,210	500	3,424
Parking	241	1,780	425	(1,536)	60
Media	568	-	120	-	448
Community/Partnership	-	-	672	672	-
Meeting Expenses	-	-	1,801	1,801	-
Staff Appreciation	-	-	1,119	1,119	-
Sales Tax	307	1,528	1,482	(15)	338
Athletics General	15,834	62,100	103,889	55,462	29,507
Class Activities	10,632	42,218	43,772	3,208	12,286
Instruction	75,695	45,303	68,239	33,847	86,606
Grants	-	-	-	-	-
Donations	-	52,799	173	(52,621)	5
Club Activities	28,845	26,848	32,470	4,960	28,183
Field Trips	2,461	149,602	154,193	3,872	1,742
Graduation	-	2,000	2,000	-	-
Pictures	-	16,044	1,090	(8,223)	6,731
Vending Machine	-	1,377	-	(908)	469
Fundraisers	-	87,945	46,056	(41,889)	-
Scholarships	8,924	-	1,500	-	7,424
Balfour	380	500	-	(100)	780
Staff Owned	<u>180</u>	<u>1,231</u>	<u>1,329</u>	<u>419</u>	<u>501</u>
Total	<u>\$ 171,908</u>	<u>\$ 561,374</u>	<u>\$ 543,794</u>	<u>\$ -</u>	<u>\$ 189,488</u>

# RIVER HILL HIGH

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES RIVER HILL HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit D-11

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 1,680	\$ 28	\$ 10,034	\$ 8,326	\$ -
Graduation	26	2,000	2,012	-	14
Lost Books/Obligations	3,026	3,813	136	(1,475)	5,228
Student Help Fund	-	-	405	423	18
Guidance	7,051	10,045	7,620	563	10,039
AP Testing	5,265	122,512	125,840	65	2,002
PSAT Testing	-	182	182	-	-
Parking	5,662	4,550	1,669	(4,624)	3,919
Media	90	500	432	18	176
Meeting Expenses	-	-	502	502	-
Staff Appreciation	-	-	6,815	6,815	-
Professional Development	-	-	8,342	8,342	-
Sales Tax	266	4,743	5,310	754	453
Athletics	39,523	121,230	207,568	78,656	31,841
Class Activities	21,322	52,949	63,477	7,078	17,872
Instruction	79,453	54,773	103,330	34,676	65,572
Grants	-	-	-	-	-
Donations	1,687	100,354	-	(91,978)	10,063
Clubs	42,510	93,443	109,749	26,929	53,133
Field Trips	1,078	85,333	100,169	15,849	2,091
Commissions	11,011	12,552	92	(17,740)	5,731
Year Book	6,428	5,950	12,399	1,520	1,499
Literary Magazine	450	-	-	-	450
Newspaper	160	-	-	-	160
Fundraisers	(3,580)	162,620	78,196	(80,844)	-
Scholarships	3,834	1,225	2,850	1,800	4,009
Social Committee	<u>1,536</u>	<u>2,980</u>	<u>8,333</u>	<u>4,345</u>	<u>528</u>
Total	<u>\$ 228,478</u>	<u>\$ 841,782</u>	<u>\$ 855,462</u>	<u>\$ -</u>	<u>\$ 214,798</u>

# WILDE LAKE HIGH

Exhibit D-12

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES WILDE LAKE HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 16,757	\$ 10,003	\$ 12,022	\$ (5,518)	\$ 9,220
Health Room	270	20	-	-	290
Obligations	3,671	1,994	226	-	5,439
Student Help Fund	-	-	139	1,750	1,611
Graduation	-	2,135	2,610	475	-
Guidance	6,881	6,324	2,102	-	11,103
AP	-	39,088	39,236	148	-
PSAT	14	-	-	-	14
SAT	238	150	-	-	388
Parking	-	825	428	-	397
Media	133	-	50	-	83
Meeting Expenses	-	-	2,602	2,602	-
Staff Appreciation	-	-	5,815	5,815	-
Sales Tax	-	2,134	2,736	602	-
Athletics General	19,570	40,996	56,276	15,377	19,667
Class Activities	8,421	9,335	31,870	21,562	7,448
Instruction	57,226	27,344	56,944	21,234	48,860
Grants	1,683	-	561	-	1,122
STEM Girls Club	140	-	32	-	108
Donations	-	22,050	-	(22,022)	28
Club Activities	12,999	7,755	14,869	6,438	12,323
Field Trips	983	119,490	137,774	17,922	621
Pictures	8,938	6,873	-	(8,058)	7,753
Vending	6,912	2,358	100	-	9,170
Balfour	7,305	-	-	-	7,305
Fundraisers	-	117,169	55,466	(61,703)	-
Scholarships	<u>15,924</u>	<u>-</u>	<u>2,543</u>	<u>3,376</u>	<u>16,757</u>
Total	<u>\$ 168,065</u>	<u>\$ 416,043</u>	<u>\$ 424,401</u>	<u>\$ -</u>	<u>\$ 159,707</u>

# **SPECIAL SCHOOLS**

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# APPLICATIONS AND RESEARCH LAB

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES APPLICATIONS AND RESEARCH LAB SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit E-1

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 6,378	\$ -	\$ 293	\$ 176	\$ 6,261
Media	320	-	-	-	320
Meeting Expenses	-	-	621	621	-
Sales Tax	-	35	63	28	-
Student Activities	-	-	94	94	-
Data Competition	122	-	369	254	7
Construction Mgmt Academy	544	300	61	-	783
Construction Mfg Deck	5,904	-	-	-	5,904
Academy of Finance	2,342	500	376	(1,490)	976
EPT	14	-	-	-	14
Health Services	292	-	-	-	292
HRT	341	330	330	-	341
Biotech	33	-	-	-	33
Donations	373	200	-	(573)	-
Auto Academy	286	1,435	1,213	4	512
Fundraisers	-	7,875	8,267	422	30
Field Trips	796	1,472	1,472	-	796
Staff Owned	-	733	641	-	92
School Store	-	1,147	1,830	1,461	778
Vending	<u>1,550</u>	<u>992</u>	<u>83</u>	<u>(997)</u>	<u>1,462</u>
Total	<u>\$ 19,295</u>	<u>\$ 15,019</u>	<u>\$ 15,713</u>	<u>\$ -</u>	<u>\$ 18,601</u>

# CEDAR LANE

Exhibit E-2

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CEDAR LANE SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 3,169	\$ 4,029	\$ 6,981	\$ 3,101	\$ 3,318
Meeting Expenses	-	575	289	(36)	250
Staff Appreciation	-	-	575	575	-
Sales Tax	395	-	735	340	-
Professional Development	-	-	49	49	-
Media	21	-	60	39	-
Student Activities	2,257	4,963	4,377	13,232	16,075
Produce	11,834	13,456	12,216	(13,074)	-
Donations	4,276	100	-	-	4,376
Field Trip	-	-	70	70	-
Commencement	64	780	684	-	160
Horticulture	31,096	44,016	41,046	(5,446)	28,620
Guttentag Memorial	881	100	870	-	111
Staff Owned	<u>-</u>	<u>-</u>	<u>575</u>	<u>1,150</u>	<u>575</u>
Total	<u>\$ 53,993</u>	<u>\$ 68,019</u>	<u>\$ 68,527</u>	<u>\$ -</u>	<u>\$ 53,485</u>



# HOMEWOOD

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES HOMEWOOD SCHOOL FUNDS YEAR ENDED JUNE 30, 2015

Exhibit E-3

	Balance July 1, 2014	Increases	Decreases	Net Transfers	Balance June 30, 2015
General Office	\$ 3,946	\$ 15,011	\$ 8,464	\$ (2,656)	\$ 7,837
Community/Partnership	200	-	1,000	800	-
Graduation	-	2,000	-	-	2,000
Meeting Expense	-	-	1,911	1,911	-
Media	-	-	50	50	-
PBIS	-	-	483	483	-
Poetry	-	-	600	600	-
Staff Appreciation	-	-	150	150	-
Student Activities	653	175	889	61	-
Donations	1	1,404	-	(1,399)	6
Memorial/Scholarship	651	-	-	-	651
Pictures	-	80	-	-	80
Staff Account	1,907	-	-	-	1,907
Vending	-	83	-	-	83
Total	<u>\$ 7,358</u>	<u>\$ 18,753</u>	<u>\$ 13,547</u>	<u>\$ -</u>	<u>\$ 12,564</u>



# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM YEAR ENDED JUNE 30, 2015 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES SCHOOL FUNDS

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### **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 Changes in Assets and Liabilities 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 recognized 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 reallocation from one fund to another fund.