

Office of the Superintendent of Schools
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

November 11, 2020

MEMORANDUM

To: Members of the Board of Education
From: Jack R. Smith, Superintendent of Schools
Subject: Independent Activity Funds Data Report (FMC-09-21-20-07)

Question

Ms. Dixon requested that the Independent Activity Funds Data Report for the Fiscal Year 2020 be shared with principals.

Response

Staff in the Internal Audit Unit prepares the Independent Activity Funds Data Report each fiscal year and presents it to the Board of Education's Fiscal Management Committee. This report includes the total amount of assets held by all schools and the revenue generated and expended by the schools. The data report (Attachment 1) also includes graphs (Attachment 2) that compare receipts to disbursements by individual high schools and middle schools, and total cash as of June 30, 2020. This data report will be shared with all principals in the near future.

If you have questions, please contact Mr. Daniel K. Marella, associate superintendent of finance, via e-mail.

JRS:DKM:tpk

Attachments

Copy to:
Executive Staff
Mr. Klausung
Ms. Webb



**2019–2020 INDEPENDENT ACTIVITY FUNDS DATA
FOR THE
MONTGOMERY COUNTY PUBLIC SCHOOLS
MANAGEMENT REPORT**

**Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION**

September 21, 2020

**Mary J. Bergstresser, Supervisor
Basit Khan, CISM, CFE
Richard C. Minor
Audrey B. Patton
Hsin-I Tan, CPA**

FY 2020 INDEPENDENT ACTIVITY FUND DATA FOR THE MONTGOMERY COUNTY PUBLIC SCHOOLS

Abstract

For school year 2019–2020, Montgomery County Public Schools (MCPS) had 50,432 students enrolled in 25 high schools, 37,637 enrolled in 40 middle schools, 76,475 enrolled in 135 elementary schools, 438 enrolled in 5 special schools, and 126 enrolled in alternative programs. These schools and alternative programs are supported by appropriations of county tax revenues, as well as federal and state government appropriations and grants from private organizations. In addition, each school is supported by Independent Activity Funds (IAFs), which also are reported with the fiduciary funds in the MCPS, *Comprehensive Annual Financial Report* (CAFR) under the category of agency funds. Generally Accepted Accounting Principles (GAAP) define these funds as “held in an agency capacity for others.” Use of agency funds is expressly limited, and they cannot be used to support the government’s own programs.¹

IAFs of MCPS are established to promote the general welfare, education, and morale of students, as well as to finance the recognized extracurricular activities of the student body. Principals are the fiduciary agents for the IAFs charged with determining the manner in which funds are raised and expended for activities such as field trips, admission events, and fund-raisers. They are responsible for ensuring that IAFs are administered in accordance with the Board of Education policies, MCPS regulations, and procedures. Unless ownership is otherwise designated, IAFs of the school are held for the benefit of the student body currently enrolled in the school. Annual financial reports for all MCPS IAFs are submitted to the Internal Audit Unit (IAU) following the conclusion of each fiscal year. Data consisting of assets, liabilities, and fund balances are extracted from these reports and compiled for analysis.

Many schools have parent groups, such as Parent Teachers Associations (PTA) or booster clubs, which derive revenues associated with school activities. Financial activities of PTAs are governed by *Cash Encounters: A Maryland PTA Guide for Money Management*, while most booster clubs are organized more informally and are governed by their own local bylaws as well as the MCPS *High School Athletics Handbook* which is revised annually. These groups should maintain their own organizational bank accounts because they are not allowed to deposit funds into school IAF bank accounts. However, these parent groups may provide grants or donations to schools. As with all other IAF expenditures, schools must comply with policies and regulations when procuring goods and services using funds received from these organizations.

Cash receipts consist of the money collected for IAF programs and are to be deposited into the school’s checking account on a daily basis. Most receipts are derived either directly from students or indirectly from their participation in activities. Receipts may consist of fees for allowable course-related expenses, parking permits, field trips, dances, vending machine commissions, school pictures, admissions to drama productions and athletic competitions, and a variety of other student fund-raising activities. Each school is required to inform parents and students of any course-related fees. Course-related fees are limited to expenses for food consumed by a student

¹ Governmental Accounting Standards Board Statement No. 34, paragraph 69

as part of a course, materials that become a product that belongs to the student, and personal items that become the student's property.

Cash disbursements are monies paid out by the schools for IAF programs and activities. Field trip expenses include buses, admission fees, and substitute teachers. Other purchases of goods and services that enhance the curricular and extracurricular experiences for students may include athletic clothing, equipment, and fund-raising products. The overall policy guiding the purchase of supplemental materials for students is MCPS Policy JNA, *Curricular Expenses for Students*. The purpose of this policy is to ensure that MCPS provides all students, regardless of their economic circumstances, with full access to all courses, the instructional materials required for those courses, and the instructional program.

The IAFs are deposited into and disbursed from a checking account maintained by each school. The Centralized Investment Fund (CIF) provides a vehicle for schools to invest checking account funds that may not be needed in the next 30 days in order to achieve a greater rate of return while protecting principal. Established in 1981, the fund is governed by an Advisory Council made up of representatives from participating schools. Effective April 1, 2011, MCPS began a partnership with Sandy Spring Bank for investment of the funds providing a guarantee of returns tied to the return of two-year treasury notes. Interest and expenses are posted to individual school accounts each month. There are no minimum deposits or required minimum balances. Interest is earned from the day of deposit to the day of withdrawal. Funds are available when needed. Deposits into and withdrawals from the CIF are processed via Automated Clearing House (ACH) transactions that electronically transmit funds directly between a school's CIF account and its checking account. Effective July 1, 2015, the responsibility of CIF fund coordinator was transferred from a contracted MCPS employee to the Division of Controller. As of June 30, 2020, the fund had deposits totaling approximately \$10 million from 200 programs and schools. This fund is audited every year with the results reported to the superintendent of schools and the CIF Advisory Council.

As of June 30, 2020, the CIF interest rate was 0.60 percent. That is 80 basis points lower than the interest rate of 1.40 percent as of June 30, 2019. Any changes in the interest rate are due to economic factors beyond the control of the CIF Advisory Council.

In Fiscal Year (FY) 2020, MCPS schools generated \$25,576,867 in total IAF revenues while expending \$25,332,695. Total assets in the IAF, as of June 30, 2020, were \$17,724,305, an increase of \$705,511 from the previous fiscal year. MCPS schools invested \$9,967,505, or 56 percent of total IAF assets in the CIF.

Although elementary, secondary, and special school data are included in this report, only secondary school data are depicted graphically in the appendices. It should be noted that the "Petty Cash or Escheat" column in the appendices spreadsheets includes the total of these cash and escheat amounts for a school. Escheat is the process of transferring to the MCPS controller any funds from school checks that have not been negotiated by the payee after 180 days since being issued. The MCPS controller, in turn, transfers the funds to the Comptroller of Maryland who records them in the state unclaimed property database. Consequently, a negative amount in this column indicates that a school has checks on hand to be escheated.

High School Data

High schools held approximately 53 percent of all IAF assets for FY 2020. Total high school assets increased \$1,064,101, from \$8,394,864 to \$9,458,965, compared to the previous fiscal year. Total high school IAF receipts decreased \$2,794,125, from \$19,876,288 to \$17,082,163 while total disbursements decreased \$4,038,413, from \$20,434,739 to \$16,396,326, compared to the previous fiscal year.

For FY 2020, high school CIF balances increased \$149,764, from \$5,407,725 to \$5,557,489, compared to the previous fiscal year.

It should be noted that Thomas Edison High School of Technology was not included in this data. The school's IAF does not reflect typical transactions processed at the high school level. In FY 2020, the school's extracurricular activity receipts decreased \$30,812, from \$94,219 to \$63,407, while total disbursements decreased \$46,474, from \$116,463 to \$69,989, compared to the previous fiscal year. The school's CIF balance decreased \$9,555, from \$49,518 to \$39,963, compared to the previous fiscal year.

Middle School Data

Middle schools held approximately 19 percent of all IAF assets for FY 2020. Total middle school assets decreased \$188,789, from \$3,552,563 to \$3,363,774, compared to the previous fiscal year. Total middle school IAF receipts decreased \$2,231,564, from \$6,699,200 to \$4,467,636 while total disbursements decreased \$1,968,799, from \$6,675,415 to \$4,706,616 compared to the previous fiscal year.

For FY 2020, middle school CIF balances decreased \$101,053, from \$2,162,188 to \$2,061,135, compared to the previous fiscal year.

Elementary School Data

Elementary schools held approximately 27 percent of all IAF assets for FY 2020. Total elementary school assets decreased \$158,019, from \$4,893,565 to \$4,735,546, compared to the previous fiscal year. Total elementary school IAF receipts decreased \$2,269,441, from \$6,147,580 to \$3,878,139 while total disbursements decreased \$2,158,304, from \$6,223,178 to \$4,064,874 compared to the previous fiscal year.

For FY 2020, elementary school CIF balances decreased \$34,370, from \$2,292,166 to \$2,257,796, compared to the previous fiscal year.

Special School Data

Special schools held approximately one percent of all IAF assets for FY 2020. Total special school assets decreased \$8,069, from \$119,619 to \$111,550, compared to the previous fiscal year. Total special school IAF receipts decreased \$31,257, from \$116,780 to \$85,523 while total disbursements decreased \$33,160 from \$128,050 to \$94,890 compared to the previous fiscal year.

For FY 2020, special school CIF balances decreased \$13,280, from \$64,402 to \$51,122, compared to the previous fiscal year.

Conclusion

The dollar amount of receipts and disbursements varies from school to school as well as from year to year within the same school. Regardless of the amount of receipts and disbursements, proper management of the IAF is a significant responsibility. Good stewardship involves the safeguarding of the students' funds and prudent expenditures thereof. It should be noted that disbursements, primarily personal in nature for the benefit of school employees, are prohibited uses of IAFs unless the funds for these purposes are derived solely from non-student generated sources. Disbursements for meeting refreshments and staff appreciation within the limitations authorized by the associate superintendent of finance are an exception.

The IAU regularly conducts IAF audits to evaluate compliance with Board of Education policies, MCPS regulations, and procedures, and to review processes for continuous improvement. Generally accepted audit procedures guide the work of the auditors who examine samples of IAF records and financial accounts selected from documentation of various activities to verify their accuracy, as well as to assess the effectiveness of financial control procedures. An IAF audit does not review every transaction or school activity but seeks to provide reasonable assurance that there is compliance with policies, regulations and procedures, and that any significant errors or omissions in the financial records are detected.

When an IAF audit is concluded, the IAU issues a written report to the principal including any findings and recommendations that need to be addressed. Principals are required to prepare a written response with proposed corrective actions to be taken forwarded through their respective director of learning, achievement, and administration in the Office of Teaching, Learning, and Schools to the IAU within 30 calendar days of the report date. IAF audit reports dated January 1, 2012, and after, together with the corresponding principal's response are available for review on the school's MCPS website. Any IAF audit report published prior to January 1, 2012, is available to the general public upon request as required by the *Maryland Public Information Act*. A copy of the school's annual financial report on IAFs also is available for review by the general public with the most recent report maintained in the school's media center.

HIGH SCHOOL IAF DATA
AS OF JUNE 30, 2020

School Name	Enrollment as of 9/30/2019	Beginning Cash Balance as of 7/01/2020	Receipts	Disbursements	Ending Cash Balance as of 6/30/2020	Receivables	Inventory	Total Assets
Bethesda-Chevy Chase	2257	307,227.22	1,015,708.90	970,502.64	\$ 352,433	50,240.76	0.00	\$ 402,674
Blair	3223	374,297.63	888,898.53	963,889.70	299,306	25,672.60	0.00	324,979
Blake	1795	242,091.35	680,864.67	680,218.46	242,738	174,311.39	7,889.40	424,938
Churchill	2274	650,792.79	1,144,445.94	1,144,512.38	650,726	47,813.82	6,500.00	705,040
Clarksburg	2472	293,345.18	589,641.54	591,080.49	291,906	22,592.44	8,255.20	322,754
Damascus	1353	234,194.27	618,259.88	676,644.32	175,810	73,965.38	226.70	250,002
Einstein	1818	86,723.07	462,694.78	381,823.22	167,595	30,700.50	3,396.83	201,692
Gaithersburg	2397	288,768.84	532,292.64	518,377.62	302,684	71,704.53	11,756.66	386,145
Walter Johnson	2747	438,739.25	1,128,499.00	1,131,189.21	436,049	57,412.52	4,533.26	497,995
Kennedy	1817	117,199.87	501,126.79	432,782.86	185,544	108,350.26	7,054.40	300,948
Magruder	1697	265,975.17	425,573.40	356,361.29	335,187	24,894.60	1,900.00	361,982
Richard Montgomery	2505	499,742.72	1,003,813.07	909,904.56	593,651	23,280.49	0.00	616,932
Northwest	2623	241,277.28	791,736.90	788,962.09	244,052	52,370.21	4,425.00	300,847
Northwood	1805	130,878.84	394,917.19	425,654.45	100,142	41,256.48	747.50	142,146
Paint Branch	1996	131,239.89	498,938.56	492,227.72	137,951	46,510.00	998.50	185,459
Poolesville	1205	352,849.58	661,647.65	589,933.97	424,563	9,640.72	233.00	434,437
Quince Orchard	2148	246,739.72	730,441.97	761,838.84	215,343	72,411.76	3,887.00	291,642
Rockville	1440	265,671.47	529,775.58	437,815.47	357,632	19,119.55	1,288.01	378,039
Seneca Valley	1226	251,641.33	325,968.24	297,646.40	279,963	37,835.80	5,082.85	322,882
Sherwood	1964	810,115.41	721,030.16	834,443.32	696,702	71,478.44	4,191.13	772,372
Springbrook	1746	98,929.92	549,264.05	542,530.34	105,664	73,570.60	0.00	179,234
Watkins Mill	1590	145,464.01	423,929.10	403,559.99	165,833	24,094.96	9,124.84	199,053
Wheaton	2179	244,363.29	461,130.09	431,684.10	273,809	27,451.09	2,312.75	303,573
Whitman	2039	223,818.70	1,125,837.27	856,724.26	492,932	141,262.41	497.70	634,692
Wootton	2116	372,182.78	875,726.62	776,018.41	471,891	45,283.02	1,334.00	518,508

TOTALS	50,432	\$7,314,270	\$17,082,163	\$16,396,326	\$8,000,106	\$1,373,224	\$85,635	\$9,458,965
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<i>Min</i>	1,205	86,723	325,968	297,646	\$ 100,142	9,641	0	\$ 142,146
<i>Median</i>	1,996	251,641	618,260	591,080	\$ 291,906	46,510	2,313	\$ 324,979
<i>Max</i>	3,223	810,115	1,144,446	1,144,512	\$ 696,702	174,311	11,757	\$ 772,372
<i>Average</i>	2,017	292,571	683,287	655,853	\$ 320,004	54,929	3,425	\$ 378,359

Thomas Edison HS of Technology	671	54,560.96	63,406.85	69,988.77	\$47,979	3,778.49	2,712.00	\$54,470
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HIGH SCHOOL IAF DATA
AS OF JUNE 30, 2020

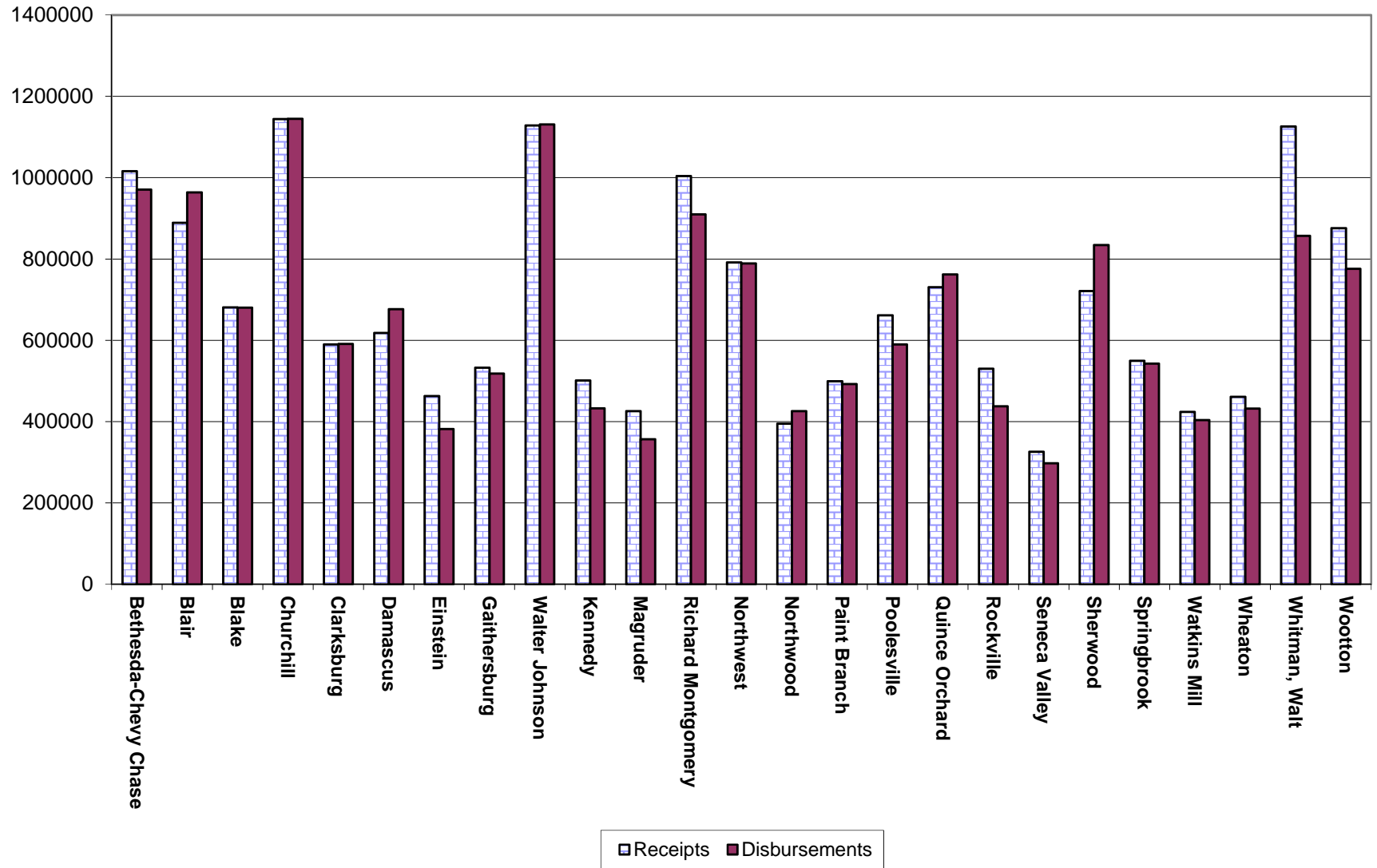
School Name	Payables Other	Payables MCPS	Total Liabilities and Fund Balance		Checking Balance	CIF Balance	Petty Cash or (Escheat)	Ending Cash
			Net Equity					
Bethesda-Chevy Chase	1,183.95	48,344.99	\$ 353,145	\$ 402,674	92,658.03	259,775.45	0.00	\$ 352,433
Blair	10,214.37	15,250.64	299,514	324,979	35,053.88	264,252.58	0.00	299,306
Blake	67,296.43	24,701.98	332,940	424,938	47,795.19	194,942.37	0.00	242,738
Churchill	1,269.19	152,969.36	550,802	705,040	376,018.54	274,607.81	100.00	650,726
Clarksburg	641.17	11,199.36	310,913	322,754	75,194.71	216,711.52	0.00	291,906
Damascus	3,514.30	19,330.27	227,157	250,002	16,665.48	158,894.35	250.00	175,810
Einstein	37,853.31	5,916.99	157,922	201,692	50,621.42	116,873.21	100.00	167,595
Gaithersburg	101,406.76	5,764.28	278,974	386,145	53,700.57	248,783.29	200.00	302,684
Walter Johnson	39,321.40	16,159.74	442,514	497,995	98,043.55	338,005.49	0.00	436,049
Kennedy	7,573.16	18,723.02	274,652	300,948	151,093.85	34,449.95	0.00	185,544
Magruder	64,641.00	11,356.62	285,984	361,982	115,761.83	219,325.45	100.00	335,187
Richard Montgomery	76,173.66	0.00	540,758	616,932	189,387.90	404,163.33	100.00	593,651
Northwest	21,816.15	22,798.37	256,233	300,847	51,601.71	192,350.38	100.00	244,052
Northwood	13,703.94	8,307.45	120,134	142,146	33,826.00	66,315.58	0.00	100,142
Paint Branch	7,578.36	12,604.86	165,276	185,459	101,887.99	35,987.74	75.00	137,951
Poolesville	14,981.16	16,101.64	403,354	434,437	83,035.17	341,503.59	24.50	424,563
Quince Orchard	23,180.30	45,128.02	223,333	291,642	78,757.75	136,585.10	0.00	215,343
Rockville	64,085.36	6,544.11	307,410	378,039	67,215.22	290,341.36	75.00	357,632
Seneca Valley	19,449.96	7,257.61	296,174	322,882	70,864.45	208,525.03	573.69	279,963
Sherwood	8,159.98	15,510.31	748,702	772,372	173,125.41	523,531.84	45.00	696,702
Springbrook	16,071.54	14,318.19	148,845	179,234	25,723.85	79,914.78	25.00	105,664
Watkins Mill	26,207.28	7,173.18	165,672	199,053	55,290.79	110,542.33	0.00	165,833
Wheaton	7,564.82	8,664.47	287,344	303,573	62,441.14	211,368.14	0.00	273,809
Whitman	252,579.26	11,793.47	370,319	634,692	237,648.75	255,282.96	0.00	492,932
Wootton	1,124.00	113,648.70	403,735	518,508	97,435.59	374,455.40	0.00	471,891

TOTALS	\$887,591	\$619,568	\$7,951,807	\$9,458,965	2,440,849	5,557,489	\$1,768	\$8,000,106
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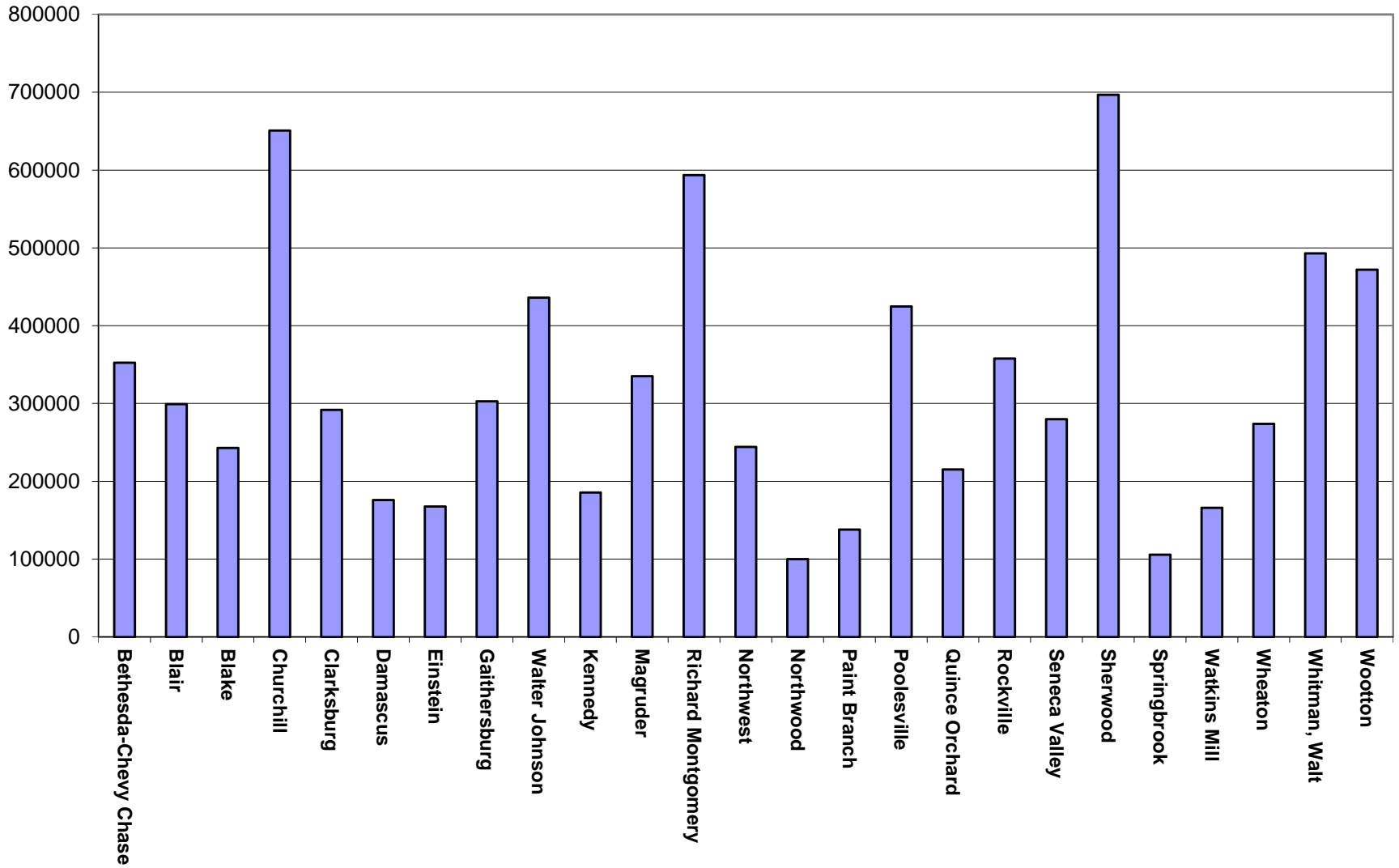
Min	\$ 641	\$ -	\$ 120,134	\$ 142,146	16,665	34,450	\$ -	\$ 100,142
Median	\$ 16,072	\$ 14,318	\$ 296,174	\$ 324,979	75,195	216,712	\$ 25	\$ 291,906
Max	\$ 252,579	\$ 152,969	\$ 748,702	\$ 772,372	376,019	523,532	\$ 574	\$ 696,702
Average	\$ 35,504	\$ 24,783	\$ 318,072	\$ 378,359	97,634	222,300	\$ 71	\$ 320,004

Thomas Edison HS of Technology	3,314.00	4,781.56	\$46,374	\$54,470	7,966.41	39,962.63	50.00	\$47,979
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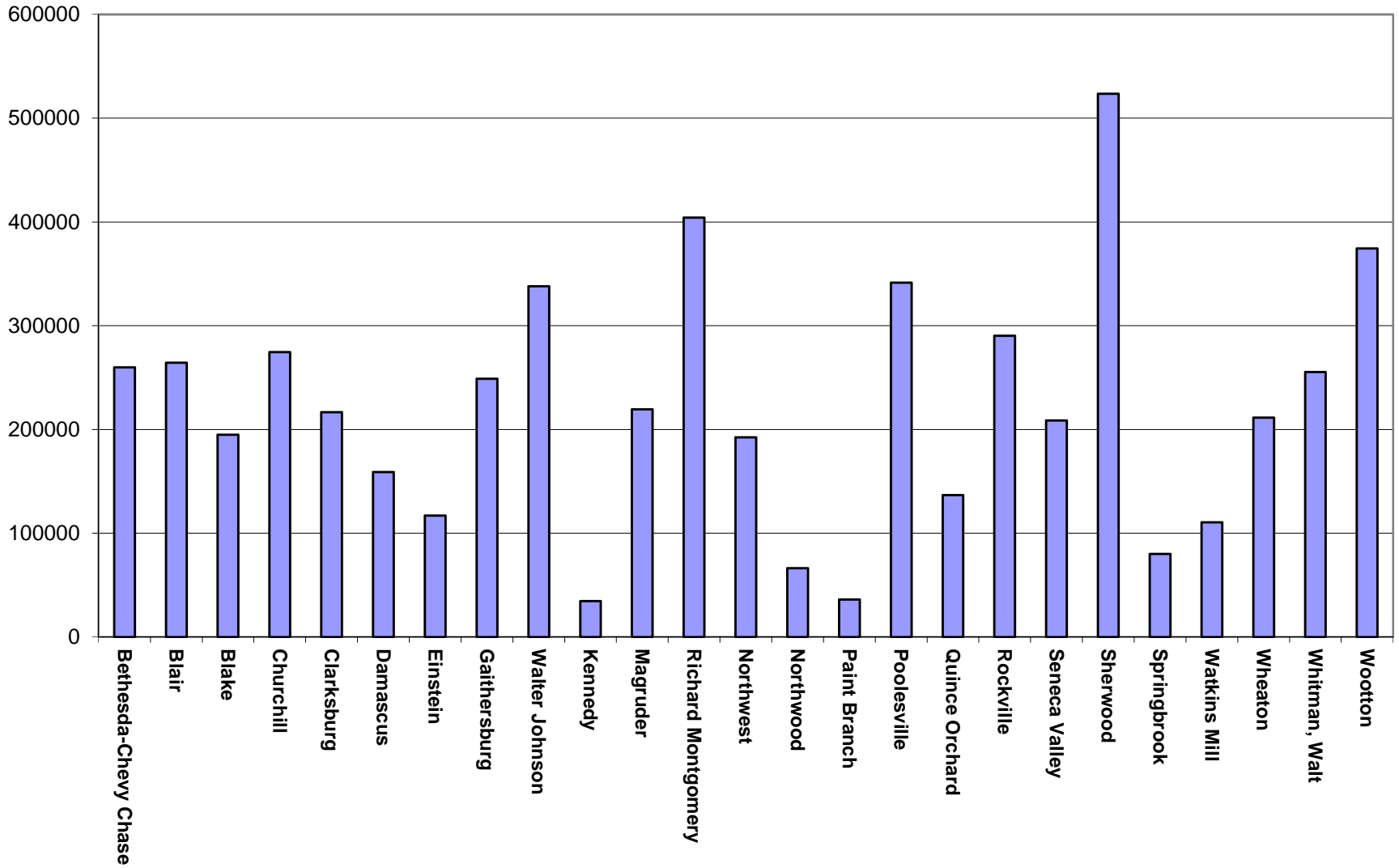
High School Receipts vs. Disbursements as of 06/30/2020



High School Total Cash as of 06/30/2020



High School CIF as of 06/30/2020



MIDDLE SCHOOL IAF DATA
AS OF JUNE 30, 2020

Middle School Name	Enrollment as of 9/30/2019	Beginning Cash Balance as of 7/01/2019	Receipts	Disbursements	Ending Cash Balance as of 6/30/2020	Receivables	Inventory	Total Assets
Argyle	1024	58,696.34	56,336.19	53,043.80	\$ 61,989	14,694.24	0.00	\$76,683
Baker	830	58,856.61	94,045.77	95,314.60	57,588	10,132.18	1,219.84	68,940
Banneker	900	67,565.47	85,646.77	89,323.11	63,889	300.00	0.00	64,189
Briggs Cheney	936	52,798.94	63,008.49	64,858.51	50,949	2,908.56	0.00	53,857
Cabin John	1040	276,474.99	183,879.10	231,844.17	228,510	7,974.00	0.00	236,484
Clemente	1287	150,396.23	200,446.78	267,911.34	82,932	14,944.22	2,982.35	100,858
Eastern	1010	189,152.67	154,592.04	218,956.43	124,788	10,014.96	1,116.78	135,920
Farquhar	694	45,597.58	187,882.95	178,991.16	54,489	3,297.71	6,864.00	64,651
Forest Oak	950	48,440.02	48,663.55	50,477.39	46,626	8,047.26	1,233.69	55,907
Frost	1028	113,521.88	154,760.14	158,565.64	109,716	10,184.99	3,400.29	123,302
Gaithersburg	877	57,058.95	120,299.02	100,403.02	76,955	7,651.99	1,880.75	86,488
Hoover	1045	132,307.57	173,877.76	169,713.43	136,472	7,740.41	0.00	144,212
Key	1004	61,428.47	95,962.63	102,857.16	54,534	2,479.28	0.00	57,013
King	764	62,201.25	63,794.38	62,516.28	63,479	4,617.50	984.00	69,081
Kingsview	983	73,710.89	149,336.74	167,648.04	55,400	30,539.77	3,350.20	89,290
Lakelands Park	1200	39,502.57	115,550.67	108,676.50	46,377	12,449.07	1,602.73	60,429
Lee	771	52,979.64	49,032.48	46,490.47	55,522	3,538.00	360.90	59,421
Loiederman	999	48,387.01	122,024.86	118,133.53	52,278	13,744.30	2,488.76	68,511
Montgomery Village	790	33,255.76	71,187.53	69,074.51	35,369	10,334.50	0.00	45,703
Neelsville	945	23,698.19	41,790.79	32,908.11	32,581	7,847.00	0.00	40,428
Newport Mill	702	45,058.33	71,276.00	66,200.50	50,134	3,880.98	1,571.57	55,586
North Bethesda	1233	118,126.81	109,740.03	122,547.18	105,320	9,063.68	300.16	114,684
Parkland	1141	67,345.52	110,117.32	107,385.08	70,078	18,843.86	2,082.36	91,004
Parks	868	71,848.62	104,761.60	134,552.04	42,058	600.00	0.00	42,658
Poole	390	50,748.99	73,882.62	80,039.50	44,592	7,442.07	0.00	52,034
Pyle	1534	217,482.99	166,397.80	199,761.62	184,119	12,447.92	5,665.00	202,232
Redland	635	27,718.50	85,528.67	69,261.24	43,986	2,604.82	0.00	46,591
Ridgeview	784	53,691.00	91,741.92	93,045.16	52,388	13,178.00	0.00	65,566
Rocky Hill	883	53,734.33	192,308.97	208,371.05	37,672	12,575.60	5,595.39	55,843
Shady Grove	575	57,556.49	97,826.12	99,180.53	56,202	3,193.13	1,358.00	60,753
Silver Creek (open FY 18 with grades 6&7)	887	28,884.53	94,996.74	76,692.53	47,189	6,414.27	0.00	53,603
Silver Spring International	1153	68,965.20	132,229.72	153,360.39	47,835	13,095.96	0.00	60,930
Sligo	722	54,721.57	110,532.22	105,274.65	59,979	9,152.50	1,589.55	70,721
Takoma Park	1162	105,240.49	121,413.99	135,062.57	91,592	14,343.04	3,478.72	109,414
Tilden	989	151,917.30	111,381.42	129,094.83	134,204	6,172.00	0.00	140,376
Wells	873	59,344.41	153,349.53	151,892.68	60,801	5,719.92	10,654.00	77,175
West	1382	89,094.52	131,542.09	103,499.71	117,137	4,260.63	2,493.00	123,891
Westland	808	74,915.65	95,021.89	106,806.19	63,131	16,226.14	5,780.20	85,138
White Oak	845	23,210.42	95,001.04	92,557.92	25,654	20,458.03	6,189.81	52,301
Wood	994	92,266.18	86,467.63	84,323.90	94,410	2,272.20	5,225.35	101,907

TOTALS	37,637	3,157,903	4,467,636	4,706,616	\$ 2,918,922	365,385	79,467	\$ 3,363,774
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Min	390	23,210	41,791	32,908	\$ 25,654	300	0	\$ 40,428
Median	941	59,101	107,251	104,387	\$ 56,895	8,011	1,227	\$ 68,726
Max	1,534	276,475	200,447	267,911	\$ 228,510	30,540	10,654	\$ 236,484
Average	941	78,948	111,691	117,665	\$ 72,973	9,135	1,987	\$ 84,094

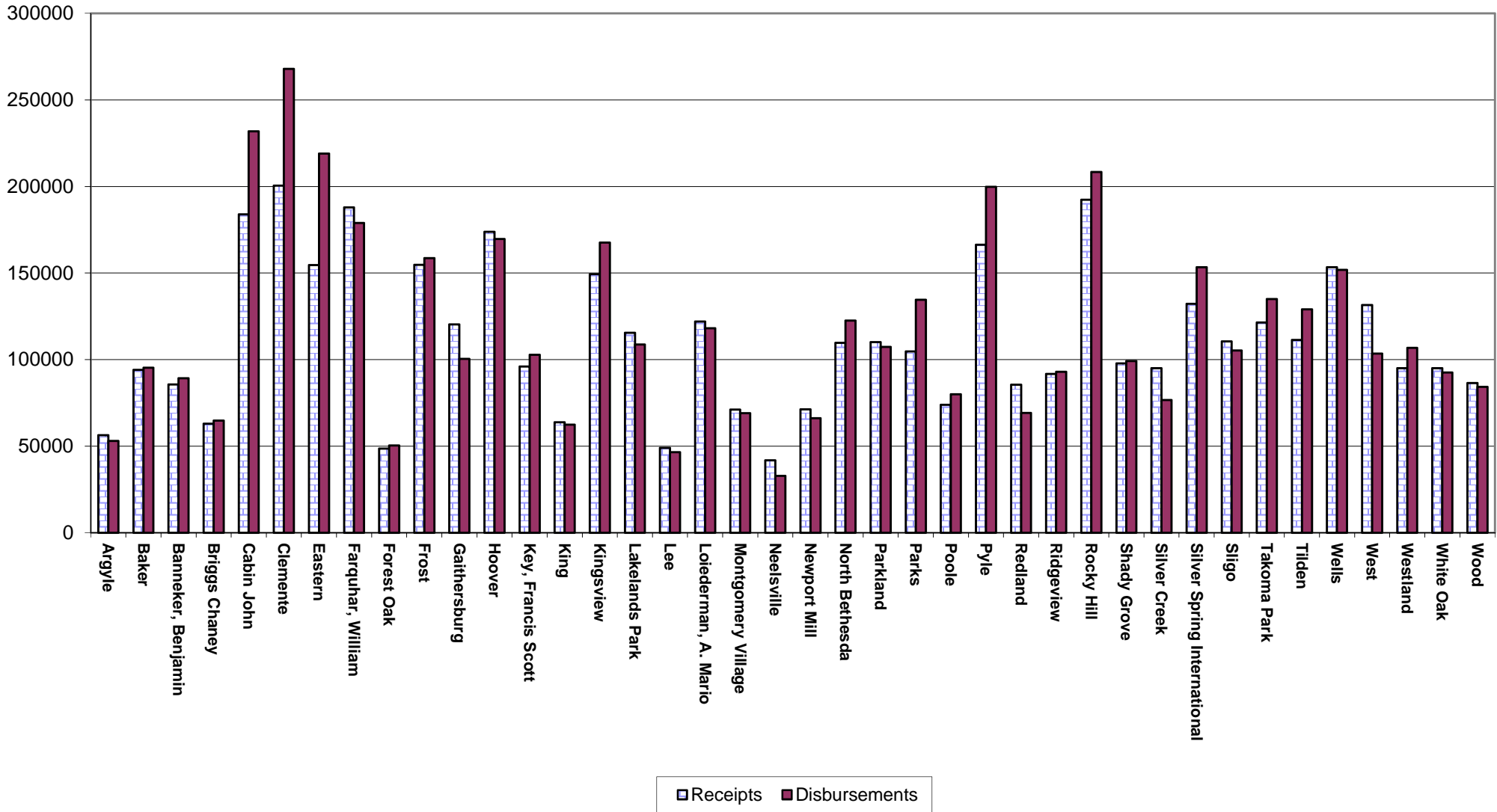
MIDDLE SCHOOL IAF DATA
AS OF JUNE 30, 2020

Middle School Name	Payables Other	Payables MCPS	Total Liabilities and Fund Balance		Checking Balance	CIF Balance	Petty Cash or (Escheat)	Ending Cash
			Net Equity					
Argyle	13.11	1,696.51	\$74,973	\$76,683	12,163.61	49,825.12	0.00	\$61,989
Baker	282.67	502.17	68,155	68,940	32,652.00	24,875.78	60.00	57,588
Banneker	0.00	183.34	64,006	64,189	13,728.09	50,161.04	0.00	63,889
Briggs Cheney	0.00	3,031.98	50,826	53,857	21,652.73	29,296.19	0.00	50,949
Cabin John	0.00	4,026.49	232,457	236,484	20,846.71	207,663.21	0.00	228,510
Clemente	611.04	805.22	99,442	100,858	10,411.17	72,520.50	0.00	82,932
Eastern	1,024.64	10,014.96	124,880	135,920	43,090.60	81,697.68	0.00	124,788
Farquhar	1,841.05	0.00	62,810	64,651	12,926.36	41,563.01	0.00	54,489
Forest Oak	39.38	955.20	54,913	55,907	8,704.10	37,922.08	0.00	46,626
Frost	1,139.26	3,571.79	118,591	123,302	19,170.96	90,545.42	0.00	109,716
Gaithersburg	2,074.14	792.16	83,621	86,488	53,893.25	23,011.70	50.00	76,955
Hoover	2,279.00	3,788.65	138,145	144,212	30,695.25	105,776.65	0.00	136,472
Key	644.66	694.94	55,674	57,013	11,624.96	42,908.98	0.00	54,534
King	612.39	0.00	68,468	69,081	7,716.00	55,763.35	0.00	63,479
Kingsview	0.00	2,367.61	86,922	89,290	3,870.04	51,529.55	0.00	55,400
Lakelands Park	9,132.11	1,752.56	49,544	60,429	37,718.50	8,558.24	100.00	46,377
Lee	935.29	857.15	57,628	59,421	16,532.45	38,989.20	0.00	55,522
Loiederman	1,442.76	6,077.79	60,991	68,511	15,447.49	36,830.85	0.00	52,278
Montgomery Village	0.00	1,432.27	44,271	45,703	15,813.77	19,555.01	0.00	35,369
Neelsville	0.00	2,512.69	37,915	40,428	13,762.48	18,768.39	50.00	32,581
Newport Mill	1,808.78	0.00	53,778	55,586	19,516.27	30,617.56	0.00	50,134
North Bethesda	933.57	483.48	113,266	114,684	20,380.84	84,938.82	0.00	105,320
Parkland	114.01	4,482.73	86,407	91,004	17,616.63	52,461.13	0.00	70,078
Parks	1,308.41	1,969.99	39,380	42,658	16,253.49	25,804.69	0.00	42,058
Poole	169.21	913.98	50,951	52,034	16,781.77	27,810.34	0.00	44,592
Pyle	487.68	2,133.92	199,610	202,232	7,152.36	176,766.81	200.00	184,119
Redland	360.62	1,997.12	44,233	46,591	29,061.85	14,924.08	0.00	43,986
Ridgeview	803.82	959.32	63,803	65,566	10,496.36	41,891.40	0.00	52,388
Rocky Hill	2,545.83	1,048.55	52,249	55,843	28,127.50	9,544.75	0.00	37,672
Shady Grove	1,316.99	149.92	59,286	60,753	8,677.92	47,524.16	0.00	56,202
Silver Creek (open FY 18 with grades 6&7)	8,058.50	2,348.42	43,196	53,603	47,188.74	0.00	0.00	47,189
Silver Spring International	5,108.32	3,872.89	51,949	60,930	12,286.12	35,448.41	100.00	47,835
Sligo	2,106.03	332.50	68,283	70,721	22,299.80	37,679.34	0.00	59,979
Takoma Park	87.99	872.62	108,453	109,414	2,176.96	89,414.95	0.00	91,592
Tilden	461.02	1,429.41	138,485	140,376	2,003.95	132,179.94	20.00	134,204
Wells	1,504.53	5,779.12	69,892	77,175	45,677.84	15,123.42	0.00	60,801
West	37,780.14	932.78	85,178	123,891	55,487.11	61,649.79	0.00	117,137
Westland	755.54	4,453.73	79,928	85,138	19,566.18	43,565.17	0.00	63,131
White Oak	2,266.34	2,741.79	47,293	52,301	11,251.15	14,402.39	0.00	25,654
Wood	20,443.30	1,645.51	79,819	101,907	62,784.26	31,625.65	0.00	94,410

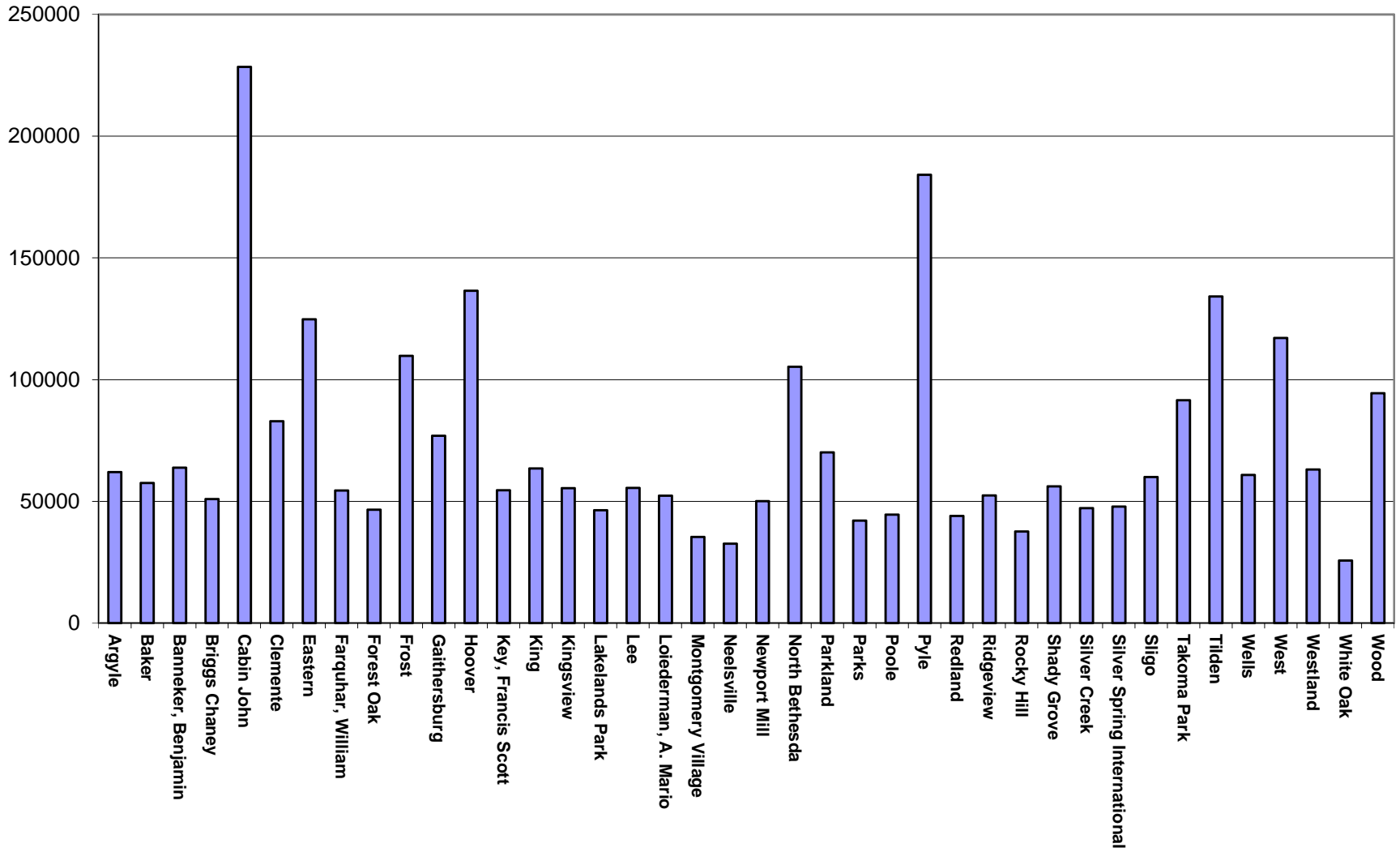
TOTALS	110,492	83,611	\$ 3,169,671	\$ 3,363,774	857,208	2,061,135	\$ 580	\$ 2,918,922
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Min	0	0	\$ 37,915	\$ 40,428	2,004	0	\$ -	\$ 25,654
Median	869	1,539	\$ 66,080	\$ 68,726	16,657	40,276	\$ -	\$ 56,895
Max	37,780	10,015	\$ 232,457	\$ 236,484	62,784	207,663	\$ 200	\$ 228,510
Average	2,762	2,090	\$ 79,242	\$ 84,094	21,430	51,528	\$ 15	\$ 72,973

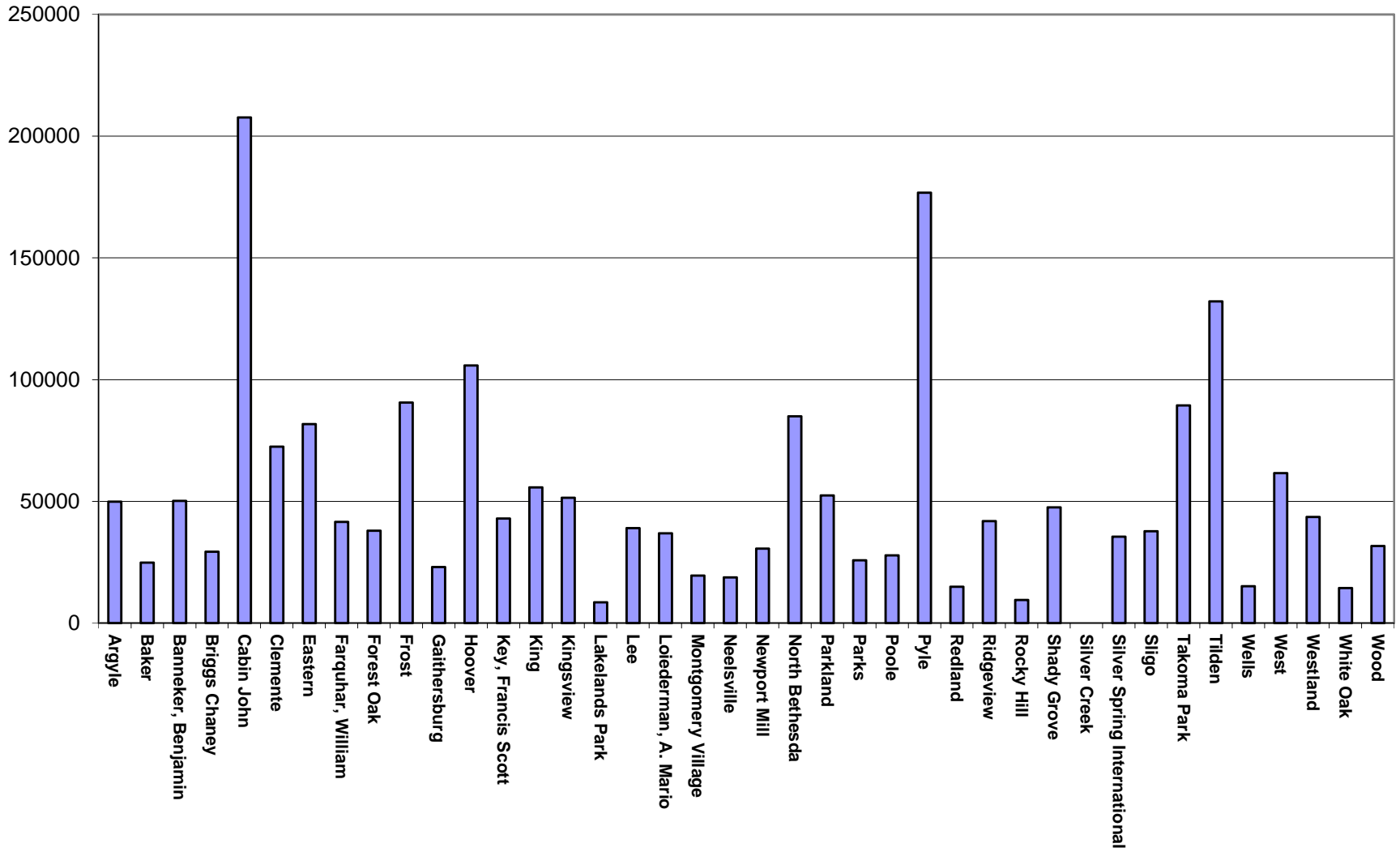
Middle Schools Receipts vs. Disbursements as of 06/30/2020



Middle Schools Total Cash as of 06/30/2020



Middle Schools CIF as of 06/30/2020



ELEMENTARY SCHOOL IAF DATA
AS OF JUNE 30, 2020

Elementary School Name	Enrollment as of 9/30/2019	Beginning Cash Balance as of 7/01/2019	Receipts	Disbursements	Ending Cash Balance as of 6/30/2020	Receivables	Inventory	Total Assets
Arcola	748	41,911.47	37,052.98	33,482.41	\$ 45,482	5,186.33	0.00	50,668.37
Ashburton	922	52,035.45	60,258.10	66,435.74	45,858	2,889.00	0.00	48,746.81
Bannockburn	461	40,631.81	46,895.54	50,261.52	37,266	2,079.00	0.00	39,344.83
Barnsley	737	19,008.18	39,890.47	31,853.20	27,045	3,700.00	0.00	30,745.45
Beall	531	57,543.98	47,472.12	54,576.06	50,440	3,000.00	0.00	53,440.04
Bel Pre	612	27,535.04	20,028.01	17,596.26	29,967	1,400.00	0.00	31,366.79
Bells Mill	642	49,217.33	29,769.57	23,128.44	55,858	8,841.77	0.00	64,700.23
Belmont	348	29,880.24	30,145.96	34,004.61	26,022	3,488.22	0.00	29,509.81
Bethesda	665	90,111.43	58,372.88	74,489.60	73,995	13,658.80	140.00	87,793.51
Beverly Farms	585	28,515.15	29,100.71	28,521.97	29,094	2,299.60	0.00	31,393.49
Bradley Hills	566	58,840.80	49,236.36	61,758.69	46,318	7,273.37	0.00	53,591.84
Brooke Grove	464	40,806.75	26,517.43	33,719.62	33,605	0.00	0.00	33,604.56
Brookhaven	467	91,230.53	20,533.47	18,278.44	93,486	0.00	0.00	93,485.56
Brown Station	636	19,902.85	36,543.18	33,287.83	23,158	6,473.50	0.00	29,631.70
Burning Tree	469	25,149.58	64,600.35	55,565.06	34,185	7,144.80	0.00	41,329.67
Burnt Mills	578	21,862.15	36,111.73	39,580.57	18,393	4,789.87	0.00	23,183.18
Burtonsville	604	40,846.34	29,665.63	26,919.97	43,592	1,550.00	0.00	45,142.00
Candlewood	387	19,574.75	39,402.37	39,063.07	19,914	0.00	0.00	19,914.05
Cannon Road	412	15,335.80	13,672.35	14,348.21	14,660	1,300.00	0.00	15,959.94
Carderock Springs	366	26,762.10	46,474.73	56,597.90	16,639	0.00	0.00	16,638.93
Carson	893	22,877.27	89,311.94	71,247.20	40,942	6,770.00	0.00	47,712.01
Cashell	340	32,465.60	19,536.58	17,957.29	34,045	2,520.57	45.00	36,610.46
Cedar Grove	418	44,018.50	18,837.91	39,217.80	23,639	5,968.00	52.20	29,658.81
Chevy Chase	466	22,817.12	59,658.67	67,277.21	15,199	3,319.00	0.00	18,517.58
Clarksburg	623	26,045.56	30,410.37	36,425.36	20,031	6,380.00	0.00	26,410.57
Clearspring	588	33,870.56	27,769.93	36,216.62	25,424	1,500.00	0.00	26,923.87
Clopper Mill	539	21,470.02	19,496.34	24,519.80	16,447	4,615.21	0.00	21,061.77
Cloverly	511	43,893.41	24,311.53	18,661.81	49,543	3,600.00	0.00	53,143.13
Cold Spring	332	25,528.53	33,354.21	34,773.87	24,109	3,061.80	0.00	27,170.67
College Gardens	634	16,006.35	29,783.90	21,442.86	24,347	5,000.00	0.00	29,347.39
Cresthaven	505	18,756.78	15,729.69	16,715.94	17,771	2,700.00	0.00	20,470.53
Daly	618	23,161.22	24,388.46	19,602.69	27,947	400.00	0.00	28,346.99
Damascus	362	32,207.36	21,264.79	19,811.40	33,661	4,116.57	0.00	37,777.32
Darnestown	323	27,858.02	23,775.26	27,782.51	23,851	4,880.23	0.00	28,731.00
Diamond	791	14,488.45	51,601.96	50,861.82	15,229	4,284.00	420.00	19,932.59
Drew	498	16,121.30	18,960.31	18,418.44	16,663	5,182.16	0.00	21,845.33

ELEMENTARY SCHOOL IAF DATA
AS OF JUNE 30, 2020

Elementary School Name	Enrollment as of 9/30/2019	Beginning Cash Balance as of 7/01/2019	Receipts	Disbursements	Ending Cash Balance as of 6/30/2020	Receivables	Inventory	Total Assets
Dufief	316	13,598.84	13,329.49	13,936.48	12,992	1,578.00	0.00	14,569.85
East Silver Spring	497	14,589.42	21,938.38	22,085.96	14,442	2,752.80	0.00	17,194.64
Fairland	592	15,839.06	17,196.16	18,698.79	14,336	2,000.00	0.00	16,336.43
Fallsmead	564	29,595.02	34,299.46	42,252.83	21,642	2,590.00	0.00	24,231.65
Farmland	856	51,346.24	41,620.22	56,640.58	36,326	3,500.00	0.00	39,825.88
Fields Road	487	36,484.68	23,703.08	18,224.93	41,963	2,866.20	0.00	44,829.03
Flower Hill	457	12,276.15	12,250.09	10,590.03	13,936	2,224.38	283.45	16,444.04
Flower Valley	499	35,144.06	25,127.23	28,665.87	31,605	0.00	0.00	31,605.42
Forest Knolls	755	46,490.22	42,069.47	40,938.47	47,621	7,748.00	0.00	55,369.22
Fox Chapel	611	27,697.26	12,901.36	10,596.27	30,002	3,659.00	26.40	33,687.75
Gaithersburg	864	21,775.97	49,188.74	48,521.25	22,443	0.00	0.00	22,443.46
Galway	763	25,356.50	41,258.40	43,951.69	22,663	2,715.00	0.00	25,378.21
Garrett Park	802	75,041.38	44,244.20	43,028.36	76,257	5,296.00	0.00	81,553.22
Georgian Forest	625	15,770.48	14,802.67	18,995.53	11,578	0.00	0.00	11,577.62
Germantown	324	59,507.32	17,705.96	20,682.36	56,531	0.00	122.23	56,653.15
Gibbs, William	621	16,209.06	29,076.69	32,779.03	12,507	7,657.84	0.00	20,164.56
Glen Haven	510	51,685.94	29,670.61	34,315.08	47,041	2,201.23	0.00	49,242.70
Glenallan	744	11,966.54	27,445.07	30,511.86	8,900	3,857.70	0.00	12,757.45
Goshen	571	21,017.25	16,970.82	23,105.27	14,883	1,000.00	0.00	15,882.80
Great Seneca Creek	594	19,615.41	19,146.38	25,700.03	13,062	6,621.67	0.00	19,683.43
Greencastle	721	15,718.09	17,644.23	13,718.96	19,643	0.00	0.00	19,643.36
Greenwood	521	24,873.12	33,510.87	30,195.67	28,188	2,593.99	0.00	30,782.31
Harmony Hills	745	51,439.36	21,660.70	27,668.44	45,432	1,437.90	715.00	47,584.52
Highland	555	34,558.41	20,864.98	27,763.87	27,660	11,729.77	0.00	39,389.29
Highland View	434	50,975.79	22,523.41	19,118.89	54,380	2,102.30	0.00	56,482.61
Jackson Road	732	10,993.58	24,400.84	21,859.40	13,535	986.00	0.00	14,521.02
JoAnn Leleck ES at Broad A	874	40,694.59	20,315.45	27,816.14	33,194	410.00	0.00	33,603.90
Jones Lane	442	56,251.78	31,521.34	16,474.36	71,299	2,484.00	0.00	73,782.76
Kemp Mill	486	11,166.15	20,534.55	24,247.58	7,453	1,800.00	0.00	9,253.12
Kensington Parkwood	642	23,445.85	27,910.33	19,601.07	31,755	4,500.00	0.00	36,255.11
Lake Seneca	510	15,716.96	14,656.02	13,440.52	16,932	0.00	0.00	16,932.46
Lakewood	460	22,342.14	21,129.53	29,172.91	14,299	3,000.00	0.00	17,298.76
Laytonsville	392	22,050.25	15,129.92	11,723.67	25,457	2,528.00	0.00	27,984.50
Little Bennett	636	47,673.98	33,787.88	40,481.43	40,980	4,950.00	0.00	45,930.43
Luxmanor	678	73,971.05	20,998.59	21,083.19	73,886	1,702.50	0.00	75,588.95
Marshall, Thurgood	621	31,649.77	24,316.42	28,006.57	27,960	0.00	0.00	27,959.62

ELEMENTARY SCHOOL IAF DATA
AS OF JUNE 30, 2020

Elementary School Name	Enrollment as of 9/30/2019	Beginning Cash Balance as of 7/01/2019	Receipts	Disbursements	Ending Cash Balance as of 6/30/2020	Receivables	Inventory	Total Assets
Maryvale	625	17,946.78	14,484.11	16,070.71	16,360	3,659.00	0.00	20,019.18
Matsunaga, Spark	710	31,087.19	26,688.32	23,845.54	33,930	6,113.20	378.60	40,421.77
McAuliffe	554	29,954.69	14,136.59	22,214.12	21,877	1,250.00	0.00	23,127.16
McNair	828	33,710.60	38,013.31	42,832.13	28,892	4,902.00	653.75	34,447.53
Meadow Hall	407	26,998.61	30,973.24	23,326.36	34,645	2,236.65	0.00	36,882.14
Mill Creek Towne	506	10,676.04	17,420.37	18,381.80	9,715	2,859.71	0.00	12,574.32
Monocacy	151	15,855.48	9,149.40	9,881.20	15,124	125.00	0.00	15,248.68
Montgomery Knolls	469	21,572.44	27,163.61	25,747.62	22,988	4,271.00	0.00	27,259.43
New Hampshire Estates	478	18,067.49	9,806.49	12,995.68	14,878	905.75	0.00	15,784.05
Nix	482	17,944.54	31,276.71	26,295.14	22,926	216.30	0.00	23,142.41
North Chevy Chase	259	11,666.17	15,903.53	18,782.15	8,788	5,744.55	0.00	14,532.10
Oak View	423	13,020.47	18,653.53	17,812.72	13,861	0.00	491.81	14,353.09
Oakland Terrace	531	27,111.38	23,426.09	28,822.20	21,715	2,500.00	0.00	24,215.27
Olney	683	70,266.20	43,755.97	33,620.59	80,402	1,000.00	0.00	81,401.58
Page	615	30,650.35	26,932.95	40,426.94	17,156	0.00	0.00	17,156.36
Pine Crest	413	25,539.39	34,880.35	37,524.60	22,895	520.86	0.00	23,416.00
Piney Branch	650	16,673.10	40,955.18	39,005.92	18,622	1,200.00	0.00	19,822.36
Poolesville	489	17,267.26	39,403.47	38,134.38	18,536	0.00	650.10	19,186.45
Potomac	376	40,492.40	22,601.54	22,950.25	40,144	1,500.00	0.00	41,643.69
Resnik	602	38,104.39	16,840.43	14,039.77	40,905	336.28	0.00	41,241.33
Ride	502	37,358.12	18,616.08	29,452.52	26,522	3,659.65	59.94	30,241.27
Ritchie Park	401	34,233.01	25,570.68	24,121.25	35,682	5,684.70	0.00	41,367.14
Rock Creek Forest	760	57,610.34	21,299.54	28,426.70	50,483	8,385.74	0.00	58,868.92
Rock Creek Valley	436	36,457.84	17,966.56	19,162.90	35,262	6,300.00	0.00	41,561.50
Rock View	654	23,265.10	17,226.27	20,713.52	19,778	8,280.25	0.00	28,058.10
Rockwell	452	33,350.31	43,102.63	46,178.49	30,274	6,266.00	0.00	36,540.45
Rolling Terrace	775	14,803.41	21,622.30	21,319.79	15,106	0.00	0.00	15,105.92
Rosemary Hills	570	34,455.72	33,107.76	41,195.34	26,368	1,215.30	0.00	27,583.44
Rosemont	645	40,279.95	19,994.00	22,009.92	38,264	0.00	0.00	38,264.03
Bayard Rustin (new FY19)	719	7209.85	30,520.50	23010.54	14,720	5,027.19	0.00	19,747.00
Sequoyah	376	15,772.27	13,656.73	15,417.17	14,012	1,800.00	0.00	15,811.83
Seven Locks	425	35,428.23	32,343.33	28,024.17	39,747	5,800.00	2,616.00	48,163.39
Sherwood	524	32,356.22	29,452.66	28,013.87	33,795	1,848.80	0.00	35,643.81
Shriver	744	35,756.70	20,946.95	29,637.93	27,066	975.90	0.00	28,041.62
Singer, Flora	683	28,429.88	51,111.25	49,715.67	29,825	5,280.98	0.00	35,106.44
Sligo Creek	679	30,333.04	41,879.12	37,773.96	34,438	6,500.00	0.00	40,938.20

ELEMENTARY SCHOOL IAF DATA
AS OF JUNE 30, 2020

Elementary School Name	Enrollment as of 9/30/2019	Beginning Cash Balance as of 7/01/2019	Receipts	Disbursements	Ending Cash Balance as of 6/30/2020	Receivables	Inventory	Total Assets
Snowden Farm (new FY 20)	644	1,411.61	13,166.19	6,538.65	8,039	0.00	0.00	8,039.15
Somerset	582	70,393.19	44,279.14	53,020.53	61,652	17,507.90	0.00	79,159.70
South Lake	893	49,409.68	24,705.15	21,686.10	52,429	1,180.00	234.60	53,843.33
Stedwick	537	23,443.30	23,998.04	19,672.03	27,769	1,088.23	0.00	28,857.54
Stone Mill	588	60,110.15	31,509.88	37,177.53	54,443	5,224.83	0.00	59,667.33
Stonegate	501	42,841.89	40,048.37	46,901.89	35,988	5,631.90	0.00	41,620.27
Strathmore	483	26,254.46	17,303.54	21,672.46	21,886	1,000.00	0.00	22,885.54
Strawberry Knoll	651	15,882.46	22,580.02	23,962.84	14,500	1,800.00	0.00	16,299.64
Summit Hall	702	22,080.61	21,600.16	20,554.08	23,127	1,653.40	0.00	24,780.09
Takoma Park	613	44,837.42	31,185.93	41,305.65	34,718	6,821.92	0.00	41,539.62
Travilah	341	38,311.76	32,884.77	32,821.58	38,375	2,350.00	0.00	40,724.95
Twinbrook	558	33,723.29	11,359.90	18,219.84	26,863	2,465.00	0.00	29,328.35
Viers Mill	578	22,749.83	28,349.21	25,945.95	25,153	400.00	0.00	25,553.09
Washington Grove	462	35,316.54	19,732.87	23,202.75	31,847	1,725.54	0.00	33,572.20
Waters Landing	659	19,708.50	17,958.16	15,533.47	22,133	3,384.69	0.00	25,517.88
Watkins Mill	731	20,246.52	30,605.26	39,489.34	11,362	3,000.00	0.00	14,362.44
Wayside	500	106,978.57	26,486.58	42,420.44	91,045	150.00	0.00	91,194.71
Weller Road	747	31,852.09	30,858.00	26,444.38	36,266	6.00	0.00	36,271.71
Westbrook	341	30,561.00	31,167.52	28,658.05	33,070	4,570.00	0.00	37,640.47
Westover	316	22,023.98	16,769.62	21,107.39	17,686	9,518.25	0.00	27,204.46
Wheaton Woods	503	70,775.79	31,328.62	19,118.04	82,986	2,000.00	0.00	84,986.37
Whetstone	742	30,876.42	39,457.78	34,928.53	35,406	4,770.00	0.00	40,175.67
Wims, Wilson	767	66,609.77	53,369.77	65,811.25	54,168	4,725.00	0.00	58,893.29
Wood Acres	649	66,951.99	19,985.44	25,059.28	61,878	4,000.00	0.00	65,878.15
Woodfield	355	43,356.80	12,268.90	15,424.88	40,201	1,500.00	0.00	41,700.82
Woodlin	553	30,584.36	29,416.11	29,541.55	30,459	12,510.00	0.00	42,968.92
Wyngate	741	70,722.99	60,096.89	60,777.13	70,043	9,645.50	0.00	79,688.25
TOTALS	76,475	4,462,535	3,878,139	4,064,874	\$ 4,275,800	\$ 452,857	\$ 6,889	\$ 4,735,546
<i>Min</i>	151	1,412	9,149	6,539	\$ 7,453	\$ -	\$ -	\$ 8,039
<i>Median</i>	566	29,595	26,517	27,668	\$ 27,769	\$ 2,594	\$ -	\$ 30,241
<i>Max</i>	922	106,979	89,312	74,490	\$ 93,486	\$ 17,508	\$ 2,616	\$ 93,486
<i>Average</i>	566	33,056	28,727	30,110	\$ 31,673	\$ 3,354	\$ 51	\$ 35,078

ELEMENTARY SCHOOL IAF DATA
AS OF JUNE 30, 2020

Elementary School Name	Total Liabilities and Fund				Checking Balance	CIF Balance	Petty Cash or (Escheat)	Ending Cash
	Payables Other	Payables MCPS	Net Equity	Balance				
Arcola	1,889.00	4,583.94	44,195.43	50,668.37	37,539.51	7,942.53	0.00	\$ 45,482
Ashburton	689.87	3,615.42	44,441.52	48,746.81	37,458.34	8,399.47	0.00	45,858
Bannockburn	0.00	0.00	39,344.83	39,344.83	36,104.56	1,161.27	0.00	37,266
Barnsley	0.00	114.07	30,631.38	30,745.45	24,696.44	2,349.01	0.00	27,045
Beall	0.00	2,310.94	51,129.10	53,440.04	8,490.63	41,949.41	0.00	50,440
Bel Pre	125.64	0.00	31,241.15	31,366.79	8,065.46	21,901.33	0.00	29,967
Bells Mill	225.55	636.00	63,838.68	64,700.23	19,895.39	35,963.07	0.00	55,858
Belmont	181.13	3,688.42	25,640.26	29,509.81	11,931.18	14,090.41	0.00	26,022
Bethesda	3,850.00	4,136.11	79,807.40	87,793.51	15,179.17	58,815.54	0.00	73,995
Beverly Farms	3,192.00	0.00	28,201.49	31,393.49	22,348.36	6,745.53	0.00	29,094
Bradley Hills	0.00	0.00	53,591.84	53,591.84	26,948.56	19,369.91	0.00	46,318
Brooke Grove	408.32	0.00	33,196.24	33,604.56	23,446.36	10,158.20	0.00	33,605
Brookhaven	797.18	150.00	92,538.38	93,485.56	48,620.22	44,865.34	0.00	93,486
Brown Station	2,769.29	1,201.62	25,660.79	29,631.70	17,063.24	6,094.96	0.00	23,158
Burning Tree	0.00	1,180.20	40,149.47	41,329.67	32,591.29	1,593.58	0.00	34,185
Burnt Mills	0.00	1,221.29	21,961.89	23,183.18	12,573.01	5,820.30	0.00	18,393
Burtonsville	0.00	0.00	45,142.00	45,142.00	18,255.01	25,336.99	0.00	43,592
Candlewood	0.00	2,093.53	17,820.52	19,914.05	8,151.10	11,762.95	0.00	19,914
Cannon Road	40.00	45.00	15,874.94	15,959.94	9,146.16	5,513.78	0.00	14,660
Carderock Springs	0.00	110.00	16,528.93	16,638.93	5,208.02	11,430.91	0.00	16,639
Carson	0.00	0.00	47,712.01	47,712.01	30,967.97	9,974.04	0.00	40,942
Cashell	0.00	773.75	35,836.71	36,610.46	11,622.31	22,422.58	0.00	34,045
Cedar Grove	0.00	41.00	29,617.81	29,658.81	8,300.79	15,337.82	0.00	23,639
Chevy Chase	0.00	1,956.99	16,560.59	18,517.58	10,017.09	5,181.49	0.00	15,199
Clarksburg	0.00	0.00	26,410.57	26,410.57	777.24	19,253.33	0.00	20,031
Clearspring	3,947.61	984.26	21,992.00	26,923.87	3,978.85	21,445.02	0.00	25,424
Clopper Mill	0.00	472.45	20,589.32	21,061.77	3,424.50	13,022.06	0.00	16,447
Cloverly	0.00	0.00	53,143.13	53,143.13	37,384.13	12,159.00	0.00	49,543
Cold Spring	0.00	1,303.91	25,866.76	27,170.67	8,519.74	15,589.13	0.00	24,109
College Gardens	0.00	0.00	29,347.39	29,347.39	18,809.71	5,537.68	0.00	24,347
Cresthaven	4,560.00	277.70	15,632.83	20,470.53	13,258.60	4,511.93	0.00	17,771
Daly	5.97	359.01	27,982.01	28,346.99	9,598.09	18,348.90	0.00	27,947
Damascus	5,761.00	0.00	32,016.32	37,777.32	22,947.09	10,713.66	0.00	33,661
Darnestown	143.34	1,626.81	26,960.85	28,731.00	2,590.76	21,260.01	0.00	23,851
Diamond	2,532.87	0.00	17,399.72	19,932.59	10,801.20	4,427.39	0.00	15,229
Drew	0.00	392.75	21,452.58	21,845.33	7,731.12	8,932.05	0.00	16,663

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Elementary School Name	Total Liabilities and Fund				Checking Balance	CIF Balance	Petty Cash or (Escheat)	Ending Cash
	Payables Other	Payables MCPS	Net Equity	Balance				
Dufief	0.00	139.69	14,430.16	14,569.85	6,596.85	6,395.00	0.00	12,992
East Silver Spring	2,071.86	0.00	15,122.78	17,194.64	13,060.36	1,381.48	0.00	14,442
Fairland	0.00	314.34	16,022.09	16,336.43	14,336.43	0.00	0.00	14,336
Fallsmead	0.00	311.39	23,920.26	24,231.65	9,032.50	12,609.15	0.00	21,642
Farmland	0.00	2,293.61	37,532.27	39,825.88	1,375.08	34,950.80	0.00	36,326
Fields Road	5.97	0.00	44,823.06	44,829.03	25,891.43	16,071.40	0.00	41,963
Flower Hill	44.00	843.50	15,556.54	16,444.04	13,728.25	207.96	0.00	13,936
Flower Valley	0.00	0.00	31,605.42	31,605.42	10,937.03	20,668.39	0.00	31,605
Forest Knolls	0.00	2,292.25	53,076.97	55,369.22	26,566.22	21,055.00	0.00	47,621
Fox Chapel	821.76	1,461.29	31,404.70	33,687.75	16,822.25	13,180.10	0.00	30,002
Gaithersburg	0.00	2,363.82	20,079.64	22,443.46	11,667.30	10,776.16	0.00	22,443
Galway	1,315.00	0.00	24,063.21	25,378.21	10,694.27	11,968.94	0.00	22,663
Garrett Park	0.00	110.00	81,443.22	81,553.22	11,970.79	64,286.43	0.00	76,257
Georgian Forest	0.00	0.00	11,577.62	11,577.62	5,982.07	5,595.55	0.00	11,578
Germantown	0.00	174.00	56,479.15	56,653.15	6,335.66	50,195.26	0.00	56,531
Gibbs, William	0.00	1,442.98	18,721.58	20,164.56	12,506.72	0.00	0.00	12,507
Glen Haven	0.00	481.25	48,761.45	49,242.70	35,154.39	11,887.08	0.00	47,041
Glenallan	123.11	140.99	12,493.35	12,757.45	8,311.12	588.63	0.00	8,900
Goshen	0.00	0.00	15,882.80	15,882.80	7,531.28	7,351.52	0.00	14,883
Great Seneca Creek	0.00	0.00	19,683.43	19,683.43	3,880.01	9,181.75	0.00	13,062
Greencastle	0.00	0.00	19,643.36	19,643.36	8,176.55	11,466.81	0.00	19,643
Greenwood	635.00	0.00	30,147.31	30,782.31	15,887.13	12,301.19	0.00	28,188
Harmony Hills	170.94	125.23	47,288.35	47,584.52	36,226.76	9,204.86	0.00	45,432
Highland	0.00	248.68	39,140.61	39,389.29	17,317.46	10,342.06	0.00	27,660
Highland View	0.00	645.80	55,836.81	56,482.61	12,908.01	41,472.30	0.00	54,380
Jackson Road	90.93	0.00	14,430.09	14,521.02	12,296.68	1,238.34	0.00	13,535
JoAnn Leleck ES at Broad A	0.00	1,764.33	31,839.57	33,603.90	4,073.47	29,120.43	0.00	33,194
Jones Lane	0.00	1,182.45	72,600.31	73,782.76	25,626.56	45,672.20	0.00	71,299
Kemp Mill	3,693.03	0.00	5,560.09	9,253.12	7,453.12	0.00	0.00	7,453
Kensington Parkwood	0.00	0.00	36,255.11	36,255.11	22,266.22	9,488.89	0.00	31,755
Lake Seneca	71.46	274.41	16,586.59	16,932.46	10,996.47	5,935.99	0.00	16,932
Lakewood	0.00	0.00	17,298.76	17,298.76	7,533.93	6,764.83	0.00	14,299
Laytonsville	25.00	1,731.00	26,228.50	27,984.50	15,889.90	9,566.60	0.00	25,457
Little Bennett	3,376.48	329.48	42,224.47	45,930.43	3652.93	37,327.50	0.00	40,980
Luxmanor	0.00	165.00	75,423.95	75,588.95	16,486.46	57,399.99	0.00	73,886
Marshall, Thurgood	0.00	365.57	27,594.05	27,959.62	11,711.93	16,247.69	0.00	27,960

ELEMENTARY SCHOOL IAF DATA
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Elementary School Name	Total Liabilities and Fund				Checking Balance	CIF Balance	Petty Cash or (Escheat)	Ending Cash
	Payables Other	Payables MCPS	Net Equity	Balance				
Maryvale	0.00	1,200.00	18,819.18	20,019.18	12,147.17	4,213.01	0.00	16,360
Matsunaga, Spark	294.47	446.59	39,680.71	40,421.77	12,172.88	21,757.09	0.00	33,930
McAuliffe	0.00	0.00	23,127.16	23,127.16	16,490.28	5,386.88	0.00	21,877
McNair	658.28	1,087.50	32,701.75	34,447.53	2,475.85	26,415.93	0.00	28,892
Meadow Hall	930.00	2,022.44	33,929.70	36,882.14	29,186.30	5,459.19	0.00	34,645
Mill Creek Towne	0.00	78.59	12,495.73	12,574.32	3,990.29	5,724.32	0.00	9,715
Monocacy	0.00	0.00	15,248.68	15,248.68	12,668.49	2,430.19	25.00	15,124
Montgomery Knolls	41.88	726.21	26,491.34	27,259.43	8,682.89	14,305.54	0.00	22,988
New Hampshire Estates	0.00	0.00	15,784.05	15,784.05	3,994.15	10,884.15	0.00	14,878
Nix	0.00	556.80	22,585.61	23,142.41	18,693.03	4,233.08	0.00	22,926
North Chevy Chase	275.32	0.00	14,256.78	14,532.10	1,954.29	6,833.26	0.00	8,788
Oak View	453.66	0.00	13,899.43	14,353.09	13,551.26	310.02	0.00	13,861
Oakland Terrace	0.00	1,015.00	23,200.27	24,215.27	11,077.29	10,637.98	0.00	21,715
Olney	0.00	0.00	81,401.58	81,401.58	28,721.44	51,680.14	0.00	80,402
Page	0.00	2,673.60	14,482.76	17,156.36	4,592.67	12,563.69	0.00	17,156
Pine Crest	0.00	1,369.29	22,046.71	23,416.00	6,911.37	15,983.77	0.00	22,895
Piney Branch	0.00	25.98	19,796.38	19,822.36	13,711.42	4,910.94	0.00	18,622
Poolesville	169.88	1,534.30	17,482.27	19,186.45	13,237.20	5,299.15	0.00	18,536
Potomac	0.00	143.78	41,499.91	41,643.69	12,649.83	27,493.86	0.00	40,144
Resnik	0.00	0.00	41,241.33	41,241.33	29,692.88	11,212.17	0.00	40,905
Ride	450.97	25.98	29,764.32	30,241.27	3,339.24	23,182.44	0.00	26,522
Ritchie Park	0.00	0.00	41,367.14	41,367.14	13,373.03	22,309.41	0.00	35,682
Rock Creek Forest	253.34	457.69	58,157.89	58,868.92	9,742.46	40,740.72	0.00	50,483
Rock Creek Valley	4,224.89	710.06	36,626.55	41,561.50	31,021.33	4,240.17	0.00	35,262
Rock View	1,919.00	175.00	25,964.10	28,058.10	11,115.70	8,662.15	0.00	19,778
Rockwell	0.00	996.85	35,543.60	36,540.45	16,120.58	14,153.87	0.00	30,274
Rolling Terrace	0.00	0.00	15,105.92	15,105.92	9,689.27	5,416.65	0.00	15,106
Rosemary Hills	314.37	0.00	27,269.07	27,583.44	4,252.70	22,115.44	0.00	26,368
Rosemont	1,719.49	579.72	35,964.82	38,264.03	12,834.20	25,429.83	0.00	38,264
Bayard Rustin (new FY19)	129.03	0.00	19,617.97	19,747.00	14,719.81	0.00	0.00	14,720
Sequoyah	0.00	0.00	15,811.83	15,811.83	5,454.18	8,557.65	0.00	14,012
Seven Locks	1,320.00	50.00	46,793.39	48,163.39	15,494.30	24,253.09	0.00	39,747
Sherwood	0.00	436.00	35,207.81	35,643.81	19,567.15	14,227.86	0.00	33,795
Shriver	70.00	110.00	27,861.62	28,041.62	18,495.53	8,570.19	0.00	27,066
Singer, Flora	1,482.23	149.58	33,474.63	35,106.44	9,430.65	20,394.81	0.00	29,825
Sligo Creek	4,100.00	2,122.95	34,715.25	40,938.20	23,138.94	11,299.26	0.00	34,438

ELEMENTARY SCHOOL IAF DATA
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Elementary School Name	Total Liabilities		and Fund		Checking Balance	CIF Balance	Petty Cash or (Escheat)	Ending Cash
	Payables Other	Payables MCPS	Net Equity	Balance				
Snowden Farm (new FY 20)	1,250.00	4,077.40	2,711.75	8,039.15	8,039.15	0.00	0.00	8,039
Somerset	0.00	322.25	78,837.45	79,159.70	29,390.60	32,261.20	0.00	61,652
South Lake	0.00	0.00	53,843.33	53,843.33	45,765.64	6,663.09	0.00	52,429
Stedwick	0.00	730.48	28,127.06	28,857.54	4,638.14	23,131.17	0.00	27,769
Stone Mill	417.25	44.00	59,206.08	59,667.33	24,473.52	29,968.98	0.00	54,443
Stonegate	122.46	1,527.30	39,970.51	41,620.27	12,933.69	23,054.68	0.00	35,988
Strathmore	148.00	1,178.18	21,559.36	22,885.54	3,339.60	18,545.94	0.00	21,886
Strawberry Knoll	0.00	0.00	16,299.64	16,299.64	10,034.54	4,465.10	0.00	14,500
Summit Hall	0.00	889.00	23,891.09	24,780.09	7,897.45	15,229.24	0.00	23,127
Takoma Park	0.00	2,616.00	38,923.62	41,539.62	2,346.30	32,371.4	0.00	34,718
Travilah	0.00	251.03	40,473.92	40,724.95	5,722.69	32,652.26	0.00	38,375
Twinbrook	0.00	613.93	28,714.42	29,328.35	4,232.93	22,630.42	0.00	26,863
Viers Mill	677.58	0.00	24,875.51	25,553.09	9,932.00	15,221.09	0.00	25,153
Washington Grove	0.00	2,408.92	31,163.28	33,572.20	16,928.42	14,918.24	0.00	31,847
Waters Landing	0.00	0.00	25,517.88	25,517.88	9,324.54	12,808.65	0.00	22,133
Watkins Mill	0.00	893.35	13,469.09	14,362.44	10,450.09	812.35	100.00	11,362
Wayside	400.00	231.13	90,563.58	91,194.71	14,977.71	76,067.00	0.00	91,045
Weller Road	0.00	1,578.58	34,693.13	36,271.71	10,257.13	26,008.58	0.00	36,266
Westbrook	0.00	3,273.77	34,366.70	37,640.47	17,580.96	15,489.51	0.00	33,070
Westover	414.19	1,214.78	25,575.49	27,204.46	16,592.57	1,093.64	0.00	17,686
Wheaton Woods	0.00	5,432.67	79,553.70	84,986.37	27,033.33	55,953.04	0.00	82,986
Whetstone	0.00	0.00	40,175.67	40,175.67	26,930.41	8,475.26	0.00	35,406
Wims, Wilson	0.00	3,460.00	55,433.29	58,893.29	3,110.16	51,058.13	0.00	54,168
Wood Acres	11,516.47	0.00	54,361.68	65,878.15	40,885.50	20,992.65	0.00	61,878
Woodfield	0.00	603.80	41,097.02	41,700.82	3,479.42	36,721.40	0.00	40,201
Woodlin	0.00	1,117.28	41,851.64	42,968.92	24,093.04	6,365.88	0.00	30,459
Wyngate	62.84	2,636.91	76,988.50	79,688.25	47,774.27	22,268.48	0.00	70,043
TOTALS	\$ 77,379	\$ 106,271	\$ 4,551,896	\$ 4,735,546	\$ 2,017,879	\$ 2,257,796	\$ 125	\$ 4,275,800
<i>Min</i>	\$ -	\$ -	\$ 2,712	\$ 8,039	\$ 777	\$ -	\$ -	\$ 7,453
<i>Median</i>	\$ -	\$ 278	\$ 29,618	\$ 30,241	\$ 12,297	\$ 12,159	\$ -	\$ 27,769
<i>Max</i>	\$ 11,516	\$ 5,433	\$ 92,538	\$ 93,486	\$ 48,620	\$ 76,067	\$ 100	\$ 93,486
<i>Average</i>	\$ 573	\$ 787	\$ 33,718	\$ 35,078	\$ 14,947	\$ 16,724	\$ 1	\$ 31,673

SPECIAL SCHOOLS AND ALTERNATIVE PROGRAMS IAF DATA
AS OF JUNE 30, 2020

School Name	Enrollment as of 9/30/2019	Beginning Cash Balance as of 7/01/2019	Receipts	Disbursements	Ending Cash Balance as of 6/30/2020	Receivables	Inventory	Total Assets
Alternative Programs	126	4,793.03	5,253.80	3,312.56	\$ 6,734	421.88	0.00	\$ 7,156
Longview School	61	13,340.09	5,209.24	7,067.10	11,482	500.00	17.00	11,999
RICA	112	3,700.05	6,285.17	5,413.24	4,572	0.00	0.00	4,572
Rock Terrace	92	45,630.79	16,928.08	17,922.54	44,636	2,019.99	187.42	46,844
Sandburg Center	97	7,085.58	25,700.12	12,768.50	20,017	0.00	0.00	20,017
Smith Center (Outdoor Education)		26,139.83	19,581.69	37,178.39	8,543	0.00	0.00	8,543
Stephen Knolls School	76	16,580.81	6,565.27	11,227.43	11,919	500.00	0.00	12,419
TOTALS	564	\$ 117,270	\$ 85,523	\$ 94,890	\$ 107,904	\$ 3,442	\$ 204	\$ 111,550

<i>Min</i>	61	\$ 3,700	\$ 5,209	\$ 3,313	\$ 4,572	\$ -	\$ -	\$ 4,572
<i>Median</i>	95	\$ 13,340	\$ 6,565	\$ 11,227	\$ 11,482	\$ 422	\$ -	\$ 11,999
<i>Max</i>	126	\$ 45,631	\$ 25,700	\$ 37,178	\$ 44,636	\$ 2,020	\$ 187	\$ 46,844
<i>Average</i>	94	\$ 16,753	\$ 12,218	\$ 13,556	\$ 15,415	\$ 492	\$ 29	\$ 15,936

SPECIAL SCHOOLS AND ALTERNATIVE PROGRAMS IAF DATA
AS OF JUNE 30, 2020

School Name	Payables Other	Payables MCPS	Net Equity	Total Liabilities and Fund Balance	Checking Balance	CIF Balance	Petty Cash or (Escheat)	Ending Cash
Alternative Programs	0.00	0.00	\$ 7,156	\$ 7,156	6,734.27	0.00	0.00	\$ 6,734
Longview School	191.54	58.05	11,750	11,999	6,738.64	4,743.59	0.00	11,482
RICA	0.00	285.00	4,287	4,572	4,571.98	0.00	0.00	4,572
Rock Terrace	46.15	389.21	46,408	46,844	11,049.01	33,587.32	0.00	44,636
Sandburg Center	0.00	808.97	19,208	20,017	19,931.89	85.31	0.00	20,017
Smith Center (Outdoor Education)	0.00	126.92	8,416	8,543	1,573.98	6,969.15	0.00	8,543
Stephen Knolls School	0.00	1,495.98	10,923	12,419	6,182.01	5,736.64	0.00	11,919
TOTALS	\$ 238	\$ 3,164	\$ 108,148	\$ 111,550	\$ 56,782	\$ 51,122	\$ -	\$ 107,904

<i>Min</i>	\$ -	\$ -	\$ 4,287	\$ 4,572	\$ 1,574	\$ -	\$ -	\$ 4,572
<i>Median</i>	\$ -	\$ 285	\$ 10,923	\$ 11,999	\$ 6,734	\$ 4,744	\$ -	\$ 11,482
<i>Max</i>	\$ 192	\$ 1,496	\$ 46,408	\$ 46,844	\$ 19,932	\$ 33,587	\$ -	\$ 44,636
<i>Average</i>	\$ 34	\$ 452	\$ 15,450	\$ 15,936	\$ 8,112	\$ 7,303	\$ -	\$ 15,415