

SCHOOL FUNDS

Fiscal Year Ended June 30, 2016





Howard County Public School System

A Component Unit of Howard County, Maryland

School Activity Funds

Prepared By

Accounting Office

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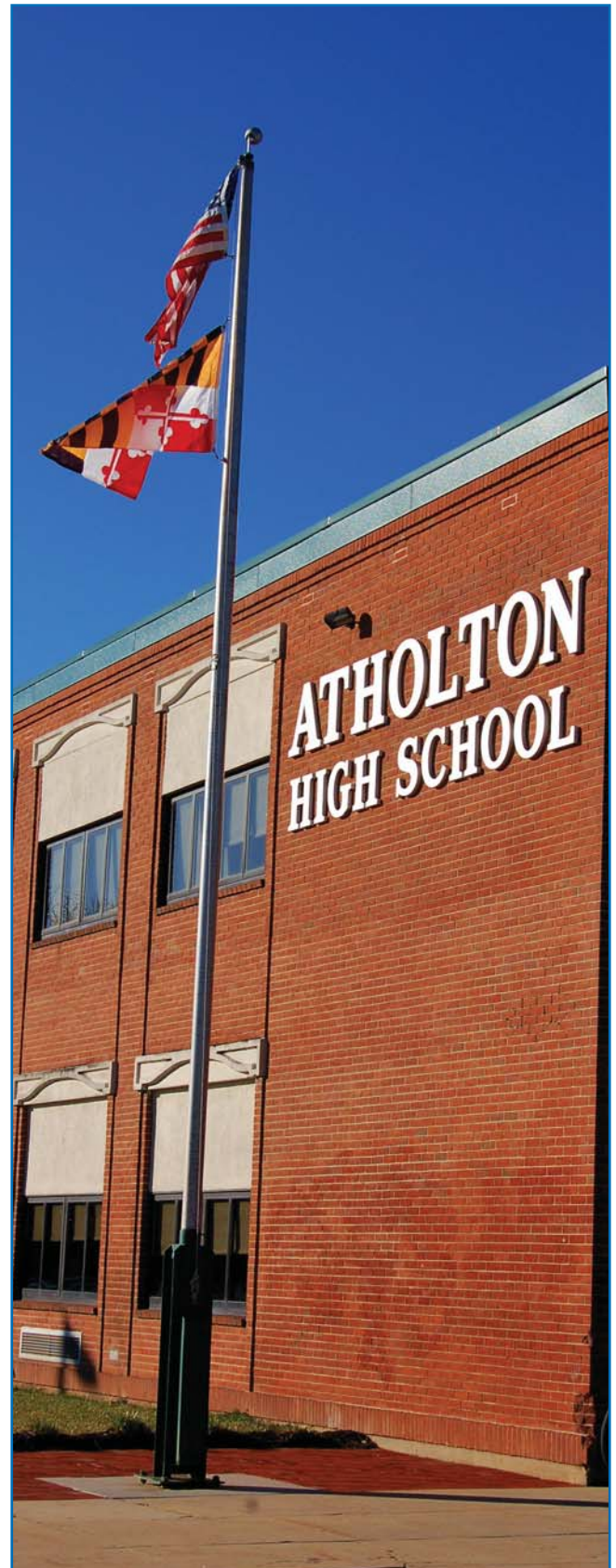
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**INDEPENDENT AUDITORS' REPORT ON
SUPPLEMENTARY INFORMATION**

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, 2016, and have issued our report thereon dated September 30, 2016, 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 30, 2016



ALL

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, 2016

	Balance July 1, 2015	Increases	Decreases	Balance June 30, 2016
Elementary Schools				
Atholton ES	\$ 11,867	\$ 53,610	\$ 48,612	\$ 16,865
Bellows Spring ES	59,223	98,879	114,021	44,081
Bollman Bridge ES	29,664	74,257	79,759	24,162
Bryant Woods ES	13,866	32,538	30,890	15,514
Bushy Park ES	28,032	53,311	52,314	29,029
Centennial Lane ES	13,786	56,629	50,317	20,098
Clarksville ES	34,525	51,013	58,200	27,338
Clemens Crossing ES	45,797	45,635	48,239	43,193
Cradlerock ES	24,512	40,480	40,841	24,151
Dayton Oaks ES	39,472	106,660	100,449	45,683
Deep Run ES	26,836	74,008	61,389	39,455
Ducketts Lane ES	14,228	61,911	58,562	17,577
Elkridge ES	53,133	51,438	45,072	59,499
Forest Ridge ES	13,947	52,735	44,707	21,975
Fulton ES	20,486	115,289	104,551	31,224
Gorman Crossing ES	37,121	75,268	65,287	47,102
Guilford ES	48,333	30,028	38,953	39,408
Hammond ES	12,307	42,594	46,598	8,303
Hollifield Station ES	19,591	129,930	116,239	33,282
Ilchester ES	93,208	116,208	106,494	102,922
Jeffers Hill ES	30,417	39,415	37,497	32,335
Laurel Woods ES	13,247	34,107	32,430	14,924
Lisbon ES	18,845	45,922	51,794	12,973
Longfellow ES	24,223	59,525	66,445	17,303
Manor Woods ES	47,451	65,902	82,743	30,610
Northfield ES	25,370	74,314	77,123	22,561
Phelps Luck ES	33,593	32,862	32,751	33,704
Pointers Run ES	67,479	113,872	101,403	79,948
Rockburn ES	40,829	92,219	91,025	42,023
Running Brook ES	24,436	66,813	64,326	26,923
St. John's Lane ES	37,132	40,346	34,264	43,214
Stevens Forest ES	36,483	32,469	32,166	36,786
Swansfield ES	18,452	35,976	32,150	22,278
Talbot Springs ES	25,168	39,459	41,717	22,910
Thunder Hill ES	9,345	34,127	26,064	17,408
Triadelphia Ridge ES	36,130	65,005	60,614	40,521

*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, 2016

	Balance July 1, 2015	Increases	Decreases	Balance June 30, 2016
Elementary Schools				
Veterans ES	38,671	101,288	98,411	41,548
Waterloo ES	56,422	91,775	82,517	65,680
Waverly ES	15,777	88,401	74,208	29,970
West Friendship ES	22,291	35,278	35,152	22,417
Worthington ES	<u>29,408</u>	<u>48,986</u>	<u>41,088</u>	<u>37,306</u>
Total - Elementary Schools	<u>\$1,291,103</u>	<u>\$ 2,600,482</u>	<u>\$2,507,382</u>	<u>\$1,384,203</u>
Middle Schools				
Bonnie Branch MS	\$ 80,392	\$ 145,648	\$ 151,546	\$ 74,494
Burleigh Manor MS	90,107	246,822	249,551	87,378
Clarksville MS	60,235	154,451	147,703	66,983
Dunloggin MS	43,825	83,636	88,473	38,988
Elkridge Landing MS	40,797	127,000	144,442	23,355
Ellicott Mills MS	51,123	169,255	178,185	42,193
Folly Quarter MS	35,298	140,406	138,830	36,874
Glenwood MS	38,720	138,976	141,997	35,699
Hammond MS	32,749	69,297	82,324	19,722
Harper's Choice MS	14,039	97,247	97,270	14,016
Lake Elkhorn MS	8,569	74,658	71,432	11,795
Lime Kiln MS	63,087	110,144	133,739	39,492
Mayfield Woods MS	35,153	108,538	110,915	32,776
Mount View MS	51,649	189,451	179,180	61,920
Murray Hill MS	28,607	64,048	76,946	15,709
Oakland Mills MS	14,824	85,581	88,661	11,744
Patapsco MS	38,074	116,026	115,006	39,094
Patuxent Valley MS	11,142	72,789	69,502	14,429
Thomas Viaduct MS	13,796	92,497	90,072	16,221
Wilde Lake MS	<u>34,159</u>	<u>98,060</u>	<u>100,673</u>	<u>31,546</u>
Total - Middle Schools	<u>\$ 786,345</u>	<u>\$2,384,530</u>	<u>\$2,456,447</u>	<u>\$ 714,428</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, 2016

	Balance July 1, 2015	Increases	Decreases	Balance June 30, 2016
High Schools				
Atholton HS	\$ 220,671	\$ 545,544	\$ 521,007	\$ 245,208
Centennial HS	349,087	857,446	839,449	367,084
Glenelg HS	272,482	752,273	745,719	279,036
Hammond HS	171,298	519,287	519,520	171,065
Howard HS	426,982	681,028	723,635	384,375
Long Reach HS	134,783	433,145	441,115	126,813
Marriotts Ridge HS	171,524	645,475	671,369	145,630
Mount Hebron HS	247,018	682,493	682,677	246,834
Oakland Mills HS	164,199	474,070	478,314	159,955
Reservoir HS	189,488	511,141	504,508	196,121
River Hill HS	214,798	778,810	740,803	252,805
Wilde Lake HS	<u>159,707</u>	<u>404,744</u>	<u>380,773</u>	<u>183,678</u>
Total - High Schools	\$ 2,722,037	\$ 7,285,456	\$ 7,248,889	\$ 2,758,604
Special Schools				
App and Research Lab	\$ 18,601	\$ 23,805	\$ 24,831	\$ 17,575
Cedar Lane School	53,485	63,287	58,590	58,182
Homewood School	<u>12,564</u>	<u>16,297</u>	<u>15,513</u>	<u>13,348</u>
Total – Special Schools	\$ 84,650	\$ 103,389	\$ 98,934	\$ 89,105
Total – All Schools	<u>\$ 4,884,135</u>	<u>\$12,373,857</u>	<u>\$12,311,652</u>	<u>\$ 4,946,340</u>

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



ELEMENTARY

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ -	\$ 1,350	\$ 2,569	\$ 1,291	\$ 72
Media	1,367	184	1,802	1,256	1,005
Meeting Expenses	-	-	402	402	-
Staff Appreciation	-	-	2,561	2,561	-
Green School	502	1,136	1,684	1,668	1,622
Sales Tax	-	120	264	150	6
Student Activities	500	842	4,993	3,651	-
GT	6	500	1,437	931	-
RECC	6,253	15,055	15,416	-	5,892
Band	55	483	613	229	154
Science	266	-	519	500	247
Donations	2,473	10,523	-	(12,125)	871
Field Trips	149	12,689	13,267	429	-
Pictures	296	5,377	-	(439)	5,234
Staff Owned	-	132	-	(132)	-
Fundraisers	-	1,344	1,116	(228)	-
Yearbook	-	3,875	1,969	(144)	1,762
Totals	<u>\$ 11,867</u>	<u>\$ 53,610</u>	<u>\$ 48,612</u>	<u>\$ -</u>	<u>\$ 16,865</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 5,499	\$ 1,681	\$ 10,656	\$ 5,872	\$ 2,396
Guidance	95	-	-	(95)	-
Technology	-	-	22,044	22,044	-
Media	5,952	-	2,024	500	4,428
Community Activities	-	-	977	977	-
Meeting Expenses	-	-	1,599	1,599	-
Staff Appreciation	-	-	5,141	5,141	-
Green School	493	-	-	-	493
Sales Tax	774	467	602	(639)	-
Class Funds	2,853	-	409	(2,132)	312
Tech Ed	1,087	-	-	-	1,087
Student Activities	393	1,536	1,354	95	670
GT	116	500	233	-	383
ESOL	168	-	20	-	148
RECC	11,226	38,505	25,403	(12,181)	12,147
Art	7,549	-	3,706	(993)	2,850
Vocal	520	93	40	(4)	569
Donations	11,373	15,199	-	(15,079)	11,493
Clubs	1,189	-	377	102	914
Field Trips	284	17,729	19,111	1,172	74
Reading Book Store	2,640	543	1,200	408	2,391
School Store	407	-	-	(407)	-
Pictures	4,940	5,388	-	(7,349)	2,979
Vending	-	306	-	(306)	-
Staff Owned	61	3,210	3,211	306	366
Fundraisers	-	7,632	6,883	(749)	-
Publications	-	-	3,008	3,008	-
Yearbook	<u>1,604</u>	<u>6,090</u>	<u>6,023</u>	<u>(1,290)</u>	<u>381</u>
Totals	<u>\$ 59,223</u>	<u>\$ 98,879</u>	<u>\$ 114,021</u>	<u>\$ -</u>	<u>\$ 44,081</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 629	\$ 539	\$ 1,169	\$ 250	\$ 249
Lost Books/Oblig.	149	305	24	-	430
PBIS	-	-	552	552	-
Media	799	-	1,329	1,645	1,115
Meeting Expenses	-	-	662	662	-
Staff Appreciation	-	-	318	318	-
Community Activities	-	-	176	176	-
Sales Tax	-	221	4	(217)	-
Professional Development	92	-	-	-	92
Class Funds	306	1,500	2,099	495	202
Special Ed	261	-	248	-	13
Student Activities	656	3,278	5,156	3,085	1,863
RECC	11,212	28,115	34,840	(178)	4,309
Reading	696	57	1,525	896	124
Band	-	291	273	-	18
Donations	6,601	3,825	-	(4,978)	5,448
Wellness Committee	1,903	-	105	(434)	1,364
Field Trips	586	18,983	23,112	3,661	118
Pictures	5,722	4,160	-	(1,375)	8,507
Vending	-	298	-	-	298
Fundraisers	-	12,685	8,127	(4,558)	-
Staff Owned	<u>52</u>	<u>-</u>	<u>40</u>	<u>-</u>	<u>12</u>
Totals	<u>\$ 29,664</u>	<u>\$ 74,257</u>	<u>\$ 79,759</u>	<u>\$ -</u>	<u>\$ 24,162</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 3,323	\$ 44	\$ 2,154	\$ 1,385	\$ 2,598
Media	1,086	31	-	29	1,146
Community Activities	-	-	334	334	-
Meeting Expenses	-	-	632	632	-
Staff Appreciation	-	-	1,676	1,676	-
Sales Tax	85	74	269	113	3
Class Funds	63	-	-	(63)	-
Book Cart	25	45	-	-	70
Student Activities	1,800	741	1,904	39	676
EEEEP	115	-	-	-	115
Science	28	-	-	(28)	-
Band	345	290	1,254	909	290
Grants	112	500	256	-	356
Donations	6,479	4,474	761	(2,045)	8,147
Field Trips	405	15,970	15,392	163	1,146
Pictures	-	2,068	-	(2,068)	-
Fundraisers	-	5,839	4,763	(1,076)	-
Staff Owned	<u>-</u>	<u>2,462</u>	<u>1,495</u>	<u>-</u>	<u>967</u>
Totals	<u>\$ 13,866</u>	<u>\$ 32,538</u>	<u>\$ 30,890</u>	<u>\$ -</u>	<u>\$ 15,514</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 21,748	\$ 108	\$ 2,807	\$ 3,575	\$ 22,624
Media	1,529	245	50	-	1,724
Staff Appreciation	-	-	4,215	4,215	-
Class Funds	155	-	-	-	155
Student Activities	7	1,405	1,405	-	7
GT	-	200	199	-	1
RECC	3,180	5,135	5,642	-	2,673
Art	43	-	43	-	-
Music	48	319	103	-	264
Band	311	-	-	-	311
Donations	-	2,361	-	(2,361)	-
Leo Club	138	-	302	300	136
SGA	309	-	-	-	309
Field Trips	564	34,044	33,914	131	825
Pictures	-	5,860	-	(5,860)	-
Fundraisers	-	3,634	3,634	-	-
Totals	<u>\$ 28,032</u>	<u>\$ 53,311</u>	<u>\$ 52,314</u>	<u>\$ -</u>	<u>\$ 29,029</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 157	\$ -	\$ 9,816	\$ 9,785	\$ 126
Media	313	268	241	(21)	319
Meeting Expenses	-	-	1,832	1,832	-
Staff Appreciation	-	-	2,752	2,752	-
Green School	197	-	115	115	197
Class Funds	-	-	485	485	-
Student Activities	3,793	1,628	10,718	6,432	1,135
GT	-	100	-	-	100
Strings	106	220	220	-	106
Music	26	441	441	-	26
Band	94	430	430	-	94
Donations	7,238	22,932	-	(17,273)	12,897
Field Trips	965	22,323	22,337	478	1,429
Pictures	439	7,488	-	(4,585)	3,342
Vending	361	-	-	(100)	261
Fundraisers	-	799	799	-	-
Staff Owned	<u>97</u>	<u>-</u>	<u>131</u>	<u>100</u>	<u>66</u>
Totals	<u>\$ 13,786</u>	<u>\$ 56,629</u>	<u>\$ 50,317</u>	<u>\$ -</u>	<u>\$ 20,098</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 3,038	\$ 17	\$ 463	\$ (652)	\$ 1,940
Guidance	682	-	59	-	623
Technology	284	-	264	-	20
Media	9,020	332	2,170	2,336	9,518
Meeting Expenses	-	-	63	63	-
Community Activities	-	-	85	85	-
Staff Appreciation	-	-	3,730	3,730	-
Sales Tax	-	-	-	428	428
Professional Development	-	-	110	110	-
Class Funds	-	-	151	151	-
Student Activities	95	1,361	8,626	7,170	-
Special Education	285	-	-	-	285
Art	178	-	-	-	178
Language Arts	-	-	6,033	6,033	-
Music	-	556	562	6	-
Physical Education	336	-	160	-	176
Donations	11,848	9,454	901	(17,068)	3,333
Field Trips	210	25,005	25,779	588	24
Pictures	8,401	2,264	-	-	10,665
Vending	148	-	-	-	148
Fundraisers	-	3,595	1,173	(2,422)	-
Year Book	-	8,429	7,871	(558)	-
Totals	<u>\$34,525</u>	<u>\$51,013</u>	<u>\$58,200</u>	<u>\$ -</u>	<u>\$27,338</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Tranfers	Balance June 30, 2016
General Office	\$ 2,387	\$ 361	\$ 5,483	\$ 5,844	\$ 3,109
Media	1,940	445	2,611	1,767	1,541
Student Help Fund	250	-	-	-	250
PBIS	25	-	42	175	158
Meeting Expenses	-	-	1,218	1,218	-
Staff Appreciation	-	-	690	690	-
Community Activities	-	-	736	736	1,541
Green School	317	160	-	-	477
Sales Tax	287	211	341	-	157
Professional Development	-	-	198	198	-
Guidance	-	-	491	491	-
Class Funds	2,285	731	2,933	2,804	2,887
Student Activities	1,626	3,707	12,489	10,525	3,369
STEM	-	-	46	46	-
GT	300	500	526	-	274
Physical Education	-	256	256	-	-
Math	-	-	66	66	-
Music	-	164	182	18	-
Science	566	-	-	-	566
Strings	-	510	557	47	-
Band	-	-	-	53	53
Tech Ed	1,907	-	613	-	1,294
Donations	15,173	16,867	-	(12,009)	20,031
Field Trips	291	12,767	14,436	1,545	167
School Store	2,210	402	874	(666)	1,072
Pictures	13,525	4,864	-	(11,008)	7,381
Vending	92	67	-	(159)	-
Fundraisers	2,406	2,432	2,299	(2,539)	-
Staff Owned	<u>210</u>	<u>1,191</u>	<u>1,152</u>	<u>158</u>	<u>407</u>
Totals	<u>\$ 45,797</u>	<u>\$ 45,635</u>	<u>\$ 48,239</u>	<u>\$ -</u>	<u>\$ 43,193</u>

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

CRADLEROCK ELEMENTARY

Exhibit B-9

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CRADLEROCK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ -	\$ 1,820	\$ 10,672	\$ 8,852	\$ -
Media	3,040	309	7,305	4,645	689
Meeting Expenses	-	-	1,412	1,412	-
Staff Appreciation	-	-	2,748	2,748	-
Sales Tax	1	36	36	(1)	-
Class Funds	60	715	344	(371)	60
Student Activities	29	978	170	(832)	5
Reading	186	164	-	-	350
STEM	-	-	-	319	319
Music	204	231	-	-	435
Strings	-	311	164	-	147
Band	24	188	72	-	140
Bridges	2,677	-	969	-	1,708
RECC	7,910	3,065	2,810	(72)	8,093
Donations	10,273	10,991	-	(12,343)	8,921
Clubs	2	-	-	(2)	-
Field Trips	80	13,178	14,089	856	25
Pictures	-	2,575	-	(1,519)	1,056
Vending	-	120	-	-	120
Staff Owned	26	100	50	(68)	8
Fundraisers	-	4,645	-	(4,645)	-
Yearbook	-	1,054	-	1,021	2,075
Totals	<u>\$ 24,512</u>	<u>\$ 40,480</u>	<u>\$ 40,841</u>	<u>\$ -</u>	<u>\$ 24,151</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Tranfers	Balance June 30, 2016
General Office	\$ 4,060	\$ 56	\$ 258	\$ 90	\$ 3,948
Media	2,172	197	2,078	3,731	4,022
Meeting Expenses	-	-	1,430	1,430	-
Staff Appreciation	-	-	4,445	4,445	-
Community Activities	-	-	16	16	-
Sales Tax	106	47	46	(107)	-
Physical Education	945	813	76	744	2,426
Class Funds	-	1,046	1,439	393	-
Special Education	266	-	-	-	266
Student Activities	3,154	1,385	1,181	72	3,430
GT	850	500	188	-	1,162
Technology	-	2,172	2,159	-	13
RECC	7,952	41,458	38,193	-	11,217
Strings	2	514	548	32	-
Reading	293	-	1,172	882	3
Music	636	546	519	-	663
Vocal	40	-	-	-	40
Band	512	758	717	-	553
Grant	174	-	-	-	174
Donations	75	250	-	(282)	43
Field Trips	1,707	31,552	31,402	(64)	1,793
Pictures	5,363	5,616	-	(5,874)	5,105
Vending	894	226	-	-	1,120
Fundraisers	-	19,041	13,482	(5,559)	-
Yearbook	1,836	-	-	-	1,836
Staff Owned	282	33	-	51	366
C. Smith Mem. Library	<u>8,153</u>	<u>450</u>	<u>1,100</u>	<u>-</u>	<u>7,503</u>
Totals	<u>\$ 39,472</u>	<u>\$ 106,660</u>	<u>\$ 100,449</u>	<u>\$ -</u>	<u>\$ 45,683</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 44	\$ 491	\$ 582	\$ 659	\$ 612
Media	307	-	-	-	307
PBIS	942	-	1,237	295	-
Staff Appreciation	-	-	680	680	-
Community Activities	-	-	264	264	-
Guidance	85	-	-	(1)	84
Sales Tax	56	347	416	13	-
Professional Development	-	-	100	100	-
Class Funds	1,745	-	1,745	1,313	1,313
Student Activities	255	1,632	706	916	2,097
Field Day Activity	289	-	-	(289)	-
GT	271	941	1,232	20	-
ESOL	-	-	162	162	-
Bridges	67	475	559	17	-
RECC	7,689	26,207	23,396	(77)	10,423
STEM	1,155	462	386	-	1,231
Reading	54	47	1,578	1,578	101
Music	80	-	-	-	80
Vocal	668	512	519	-	661
Band	-	70	70	-	-
Math	-	-	862	862	-
Donations	673	7,265	-	(5,368)	2,570
Field Trips	1,109	17,632	19,481	1,192	452
School Store	664	1,081	643	-	1,102
Pictures	10,608	9,002	-	(2,087)	17,523
Vending	-	791	-	(295)	496
Fundraisers	-	4,628	4,398	(230)	-
Staff Owned	-	-	295	295	-
Yearbook	<u>75</u>	<u>2,425</u>	<u>2,078</u>	<u>(19)</u>	<u>403</u>
Totals	<u>\$ 26,836</u>	<u>\$ 74,008</u>	<u>\$ 61,389</u>	<u>\$ -</u>	<u>\$ 39,455</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 DUCKETTS LANE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Increases	Decreases	Net Tranfers	Balance June 30, 2016
General Office	\$ -	\$ 522	\$ 953	\$ 431	\$ -
Technology	-	-	892	892	-
Media	783	919	2,281	932	353
Meeting Expense	-	-	730	730	-
Staff Appreciation	-	-	2,425	2,425	-
Green School	-	500	523	23	-
Sales Tax	-	31	30	(1)	-
Class Funds	1,252	888	5,165	3,399	374
Student Activities	993	1,774	1,920	414	1,261
Community Activities	-	1,373	2,649	1,930	654
RECC	1,021	150	150	(1,021)	-
Vocal	-	145	310	165	-
Art	1,567	2	2,773	2,137	933
Grants	-	39	439	459	59
Donations	4,779	12,322	422	(10,224)	6,455
Field Trips	55	24,482	29,812	5,275	-
Clubs	-	-	753	853	100
Vending	175	179	-	-	354
Pictures	3,603	9,461	-	(6,030)	7,034
Fundraisers	-	9,124	5,071	(4,053)	-
Yearbook	-	-	1,264	1,264	-
Totals	<u>\$ 14,228</u>	<u>\$ 61,911</u>	<u>\$ 58,562</u>	<u>\$ -</u>	<u>\$ 17,577</u>

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

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 11,098	\$ 2,151	\$ 1,768	\$ (2,936)	\$ 8,545
Student Help Fund	2,029	1,000	324	-	2,705
Media	1,716	237	13	-	1,940
Meeting Expenses	-	-	381	381	-
Staff Appreciation	-	-	3,000	3,000	-
Sales tax	-	129	145	16	-
Community Activities	426	-	733	733	426
Professional Development	-	-	1,150	1,150	-
Technology	200	-	-	-	200
Class Funds	773	-	378	-	395
Student Activities	11,210	1,609	4,021	1,933	10,731
PBIS	99	-	50	-	49
GT	871	-	144	5	732
Strings	1,540	-	-	-	1,540
Music	188	425	425	-	188
Vocal	5,195	428	1,816	855	4,662
Band	1,159	-	45	75	1,189
Donations	11,941	4,603	573	(3,197)	12,774
Field Trips	99	23,225	25,470	2,224	78
Pictures	3,730	11,380	-	(3,096)	12,014
Fundraisers	-	3,468	2,423	(1,045)	-
Vending	360	310	-	(670)	-
Staff Owned	<u>499</u>	<u>2,473</u>	<u>2,213</u>	<u>572</u>	<u>1,331</u>
Total	<u>\$ 53,133</u>	<u>\$ 51,438</u>	<u>\$ 45,072</u>	<u>\$ -</u>	<u>\$ 59,499</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 128	\$ 56	\$ 3,391	\$ 3,225	\$ 18
Media	415	1,440	3,174	2,849	1,530
Technology	184	-	63	860	981
Meeting Expenses	-	-	823	823	-
Staff Appreciation	-	-	2,606	2,606	-
Green School	134	-	-	40	174
Sales Tax	-	52	254	202	-
Student Activities	3,222	4,713	2,906	(599)	4,430
Community Activities	14	667	800	300	181
STEM	839	-	320	-	519
GT	157	500	120	-	537
ESOL	-	-	550	600	50
Reading	395	1	-	-	396
Art	2,008	-	978	3,581	4,611
Music	683	926	655	-	954
Clubs	353	-	-	(353)	-
Grants	672	-	-	-	672
Donations	2,043	6,332	-	(5,747)	2,628
Field Trips	8	19,200	22,638	4,106	676
Pictures	2,405	4,512	-	(3,659)	3,258
Vending	-	280	-	(280)	-
Staff Owned	287	591	729	211	360
Fundraisers	-	13,465	4,700	(8,765)	-
Total	<u>\$ 13,947</u>	<u>\$ 52,735</u>	<u>\$ 44,707</u>	<u>\$ -</u>	<u>\$ 21,975</u>

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 474	\$ 4,822	\$ 28,347	\$ 27,687	\$ 4,636
Media	588	25	990	3,694	3,317
PBIS	-	-	300	300	-
Meeting Expenses	-	-	1,734	1,734	-
Staff Appreciation	-	131	3,197	3,066	-
Sales Tax	-	195	55	(140)	-
Professional Development	-	-	16	16	-
Class Funds	2,860	1,525	1,263	(2,206)	916
Student Activities	3,307	1,783	7,231	4,186	2,045
Special Education	-	500	117	108	491
Strings	-	70	70	-	-
Vocal	-	785	1,443	753	95
Tech Ed	-	-	1,000	1,000	-
Physical Education	-	-	96	96	-
Donations	-	43,574	8,490	(31,135)	3,949
Clubs	509	-	509	-	-
Field Trips	418	34,756	37,060	2,310	424
Pictures	9,573	8,866	-	(8,874)	9,565
Vending	-	177	34	(143)	-
Fundraisers	-	6,312	3,860	(2,452)	-
Yearbook	<u>2,757</u>	<u>11,768</u>	<u>8,739</u>	<u>-</u>	<u>5,786</u>
Total	<u>\$ 20,486</u>	<u>\$ 115,289</u>	<u>\$ 104,551</u>	<u>\$ -</u>	<u>\$ 31,224</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 4,361	\$ 20	\$ 2,892	\$ 1,599	\$ 3,088
Media	1,660	242	-	2,107	4,009
Meeting Expenses	-	-	1,145	1,145	-
Staff Appreciation	-	-	2,960	2,960	-
Sales Tax	2	-	170	168	-
Class Funds	368	-	874	617	111
Special Education	-	-	122	122	-
Student Activities	1,328	1,602	1,996	(617)	317
GT	46	-	-	-	46
RECC	7,365	21,800	15,676	(2,688)	10,801
Music	1,748	145	395	(88)	1,410
Vocal and Band	754	380	626	88	596
Strings	81	-	10	-	71
Donations	8,880	11,660	4,530	-	16,010
Clubs	344	-	-	-	344
Field Trips	608	23,880	26,425	2,688	751
Pictures	8,272	4,214	-	(4,242)	8,244
Vending	-	50	50	-	-
Yearbook	1,304	-	-	-	1,304
Fundraisers	<u>-</u>	<u>11,275</u>	<u>7,416</u>	<u>(3,859)</u>	<u>-</u>
Total	<u>\$ 37,121</u>	<u>\$ 75,268</u>	<u>\$ 65,287</u>	<u>\$ -</u>	<u>\$ 47,102</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 33,048	\$ 63	\$ 7,068	\$ (1,129)	\$ 24,914
Media	1,009	102	453	1,567	2,225
Community Activities	-	-	893	893	-
Meeting Expenses	-	-	1,654	1,654	-
Staff Appreciation	-	-	2,126	2,126	-
Green School	298	-	-	-	298
Sales Tax	143	125	285	52	35
Professional Development	-	-	490	2,401	1,911
PBIS	1,573	-	797	-	776
Student Activities	9,220	1,729	3,783	(94)	7,072
GT	432	-	-	-	432
Bridges	1,000	146	456	-	690
Vocal	387	268	559	-	96
Band	359	75	371	258	321
Physical Education	500	-	496	-	4
Donations	-	3,903	-	(3,903)	-
Field Trips	188	10,127	11,146	894	63
Pictures	-	2,884	-	(2,884)	-
Fundraisers	-	7,034	4,731	(2,303)	-
Staff Owned	176	1,733	1,338	-	571
Yearbook	<u>-</u>	<u>1,839</u>	<u>2,307</u>	<u>468</u>	<u>-</u>
Total	<u>\$ 48,333</u>	<u>\$ 30,028</u>	<u>\$ 38,953</u>	<u>\$ -</u>	<u>\$ 39,408</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Tranfers	Balance June 30, 2016
General Office	\$ -	\$ 707	\$ 1,806	\$ 2,716	\$ 1,617
Media	3,788	47	-	175	4,010
Community Activities	-	-	449	449	-
Meeting Expenses	-	-	1,044	1,044	-
Staff Appreciation	-	-	4,098	4,098	-
Green School	-	1,500	70	-	1,430
Sales Tax	-	83	85	2	-
Professional Development	-	-	1,220	1,220	-
Technology	121	-	-	-	121
Class Funds	-	1,019	1,092	73	-
Student Activities	1,824	1,553	3,547	205	35
GT	-	-	109	109	-
Strings/Band/Vocal	205	927	976	(15)	141
Donations	-	1,181	-	(1,181)	-
Field Trips	1,324	19,221	19,659	-	886
Pictures	4,977	4,399	637	(8,739)	-
Fundraisers	-	6,056	5,881	(175)	-
Vending	-	46	46	-	-
Yearbook	<u>68</u>	<u>5,855</u>	<u>5,879</u>	<u>19</u>	<u>63</u>
Total	<u>\$ 12,307</u>	<u>\$ 42,594</u>	<u>\$ 46,598</u>	<u>\$ -</u>	<u>\$ 8,303</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 2,795	\$ 4,781	\$ 18,241	\$ 22,328	\$ 11,663
Guidance	774	150	847	476	553
Media	1,823	-	807	2,034	3,050
Meeting Expenses	-	-	1,494	1,494	-
Sales Tax	-	235	234	(1)	-
Green School	387	953	825	-	515
Class Funds	-	3,040	2,409	(631)	-
ESOL	71	-	94	23	-
Student Activities	-	1,640	1,170	(60)	410
GT	-	500	489	-	11
RECC	4,883	30,075	28,000	-	6,958
Art	873	-	1,033	1,667	1,507
Math/Stock Market Clubs	42	-	-	-	42
Perrenial Math Club	24	-	-	-	24
Science Fair	10	-	-	-	10
Book Cart	-	289	-	(289)	-
Records	230	862	420	-	672
Chorus	3,676	6,360	5,914	(1,469)	2,653
Band	327	1,425	1,407	-	345
Drama Club	48	1,591	3,023	1,384	-
Donations	250	14,656	-	(14,906)	-
STEM Club	30	-	-	-	30
Field Trips	2,814	44,718	44,141	85	3,476
School Store	534	2,830	2,001	-	1,363
Pictures	-	8,307	-	(8,307)	-
SGA	-	-	60	60	-
Fundraisers	<u>-</u>	<u>7,518</u>	<u>3,630</u>	<u>(3,888)</u>	<u>-</u>
Total	<u>\$ 19,591</u>	<u>\$ 129,930</u>	<u>\$ 116,239</u>	<u>\$ -</u>	<u>\$ 33,282</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Tranfers	Balance June 30, 2016
General Office	\$ 7,624	\$ -	\$ 3,711	\$ 916	\$ 4,829
Guidance	249	-	48	-	201
Media	12,317	459	970	(40)	11,766
Technology	1,343	-	332	-	1,011
Community Activities	-	-	334	334	-
Meeting Expenses	-	-	1,377	1,377	-
Staff Appreciation	-	-	3,744	3,744	-
Sales Tax	-	399	412	13	-
Student Activities	7,222	2,006	3,347	6,946	12,827
GT	71	300	497	850	724
RECC	16,909	25,665	29,666	-	12,908
Art	2	-	-	-	2
Reading	10	-	-	-	10
Language Arts	1,105	-	1,324	219	-
Music	918	655	1,658	85	-
Band	107	205	205	-	107
Physical Education	1,086	52	140	543	1,541
Donations	19,464	11,637	-	(11,584)	19,517
Field Trips	38	42,084	42,324	2,997	2,795
Pictures	20,718	14,906	-	(5,370)	30,254
Vending	606	98	606	-	98
Fundraisers	-	16,669	15,639	(1,030)	-
Yearbook	<u>3,419</u>	<u>1,073</u>	<u>160</u>	<u>-</u>	<u>4,332</u>
	<u>\$ 93,208</u>	<u>\$ 116,208</u>	<u>\$ 106,494</u>	<u>\$ -</u>	<u>\$ 102,922</u>

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 22,779	\$ 271	\$ 2,260	\$ 4,227	\$ 25,017
Media	505	-	-	767	1,272
Meeting Expenses	-	-	201	201	-
Staff Appreciation	-	-	444	444	-
Sales Tax	-	-	592	606	14
Professional Development	-	-	1,000	1,000	-
Class Funds	159	1,144	824	(479)	-
Student Activities	1,171	1,130	2,707	406	-
GT	234	-	-	-	234
Technology	630	390	8,660	10,629	2,989
Music	112	2,583	1,865	168	998
Vocal	638	-	451	-	187
Band	432	-	-	-	432
Strings	-	750	782	32	-
Grants	300	250	613	650	587
Donations	2,605	6,420	383	(8,642)	-
Field Trips	328	11,345	11,821	570	422
Pictures	-	5,925	-	(5,925)	-
Fundraisers	-	8,785	4,177	(4,608)	-
Vending	-	81	-	(81)	-
Staff Owned	<u>524</u>	<u>341</u>	<u>717</u>	<u>35</u>	<u>183</u>
Total	<u>\$ 30,417</u>	<u>\$ 39,415</u>	<u>\$ 37,497</u>	<u>\$ -</u>	<u>\$ 32,335</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Tranfers	Balance June 30, 2016
General Office	\$ 8,035	\$ -	\$ 1,288	\$ 2,372	\$ 9,119
Media	1,379	405	1,899	1,594	1,479
Meeting Expenses	-	-	1,375	1,375	-
Staff Appreciation	-	-	1,814	1,814	-
Sales Tax	-	136	95	2	43
Pre K Learning Parties	-	1,000	319	-	681
Music	1,840	455	1,004	-	1,291
GT	487	390	527	-	350
Musical Theater	-	-	1,608	2,395	787
Student Activities	111	1,477	2,078	490	-
PBIS	43	-	80	37	-
Donations	697	843	-	(1,540)	-
Field Trips	-	16,790	15,649	33	1,174
Pictures	-	2,947	-	(2,947)	-
Yearbook	20	162	182	-	-
Staff Owned	635	92	223	(504)	-
Fundraisers	<u>-</u>	<u>9,410</u>	<u>4,289</u>	<u>(5,121)</u>	<u>-</u>
Total	<u>\$ 13,247</u>	<u>\$ 34,107</u>	<u>\$ 32,430</u>	<u>\$ -</u>	<u>\$ 14,924</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 567	\$ 178	\$ 260	\$ (20)	\$ 465
Media	11,168	1,068	12,258	22	-
Meeting Expense	-	-	659	659	-
Staff Appreciation	-	32	4,647	4,615	-
Sales Tax	-	-	77	77	-
Professional Development	1,118	-	571	32	579
Student Activities	416	943	4,903	4,521	977
GT	53	500	492	-	61
Art	481	1,545	2,024	-	2
Strings	-	504	476	22	50
PBIS	143	-	150	196	189
Donations	1,214	6,290	660	(5,184)	1,660
Field Trips	422	17,723	17,134	-	1,011
Pictures	2,764	4,745	1,294	(4,816)	1,399
Fundraisers	-	11,708	5,829	231	6,110
Vending	312	43	-	(355)	-
Staff Owned	<u>187</u>	<u>643</u>	<u>360</u>	<u>-</u>	<u>470</u>
Total	<u>\$ 18,845</u>	<u>\$ 45,922</u>	<u>\$ 51,794</u>	<u>\$ -</u>	<u>\$ 12,973</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ -	\$ 296	\$ 3,195	\$ 3,448	\$ 549
Media	1,325	668	1,928	1,118	1,183
Meeting Expenses	-	-	1,225	1,225	-
Staff Appreciation	-	-	2,587	2,587	-
Community Activities	67	-	-	-	67
Green School	682	-	-	-	682
Sales Tax	190	296	671	185	-
Student Awards	-	-	661	661	-
Student Activities	652	1,639	1,329	(356)	606
RECC	17,244	12,256	22,539	(865)	6,096
Art	-	150	-	-	150
PBIS	4	-	859	931	76
Vocal	65	279	278	-	66
Band	72	510	484	-	98
Donations	2,178	11,439	-	(6,836)	6,781
Math	-	-	160	160	-
Class Funds	-	-	958	958	-
Field Trips	903	14,859	19,429	3,829	162
Fundraisers	697	12,893	8,932	(3,871)	787
Pictures	70	3,295	-	(3,365)	-
Staff Owned	<u>74</u>	<u>945</u>	<u>1,210</u>	<u>191</u>	<u>-</u>
Total	<u>\$ 24,223</u>	<u>\$ 59,525</u>	<u>\$ 66,445</u>	<u>\$ -</u>	<u>\$ 17,303</u>

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 4,196	\$ -	\$ 27,635	\$ 27,558	\$ 4,119
Lost Books/Oblig.	879	134	-	-	1,013
Media	5,384	-	1,785	1,843	5,442
Meeting Expenses	-	-	124	124	-
Staff Appreciation	-	-	3,861	3,861	-
Professional Development	4,259	-	432	-	3,827
PBIS	173	-	252	912	833
Green School	151	-	-	-	151
Sales Tax	-	48	541	493	-
Class Funds	18	909	904	(13)	10
STEM	-	-	-	500	500
Student Activities	1,406	1,703	904	(651)	1,554
Music	71	636	681	-	26
GT	29	100	104	-	25
Strings	-	580	1,225	645	-
Chorus	-	915	925	10	-
Donations	9,757	8,702	-	(7,940)	10,519
Field Trips	-	26,634	26,766	132	-
Pictures	19,679	5,162	-	(23,575)	1,266
Vending	59	202	-	-	261
Fundraisers	-	11,612	8,197	(3,415)	-
Yearbook	<u>1,390</u>	<u>8,565</u>	<u>8,407</u>	<u>(484)</u>	<u>1,064</u>
Total	<u>\$ 47,451</u>	<u>\$ 65,902</u>	<u>\$ 82,743</u>	<u>\$ -</u>	<u>\$ 30,610</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Tranfers	Balance June 30, 2016
General Office	\$ 7,906	\$ 76	\$ 6,138	\$ 2,215	\$ 4,059
Media	915	21	455	50	531
Meeting Expenses	-	-	33	33	-
Staff Appreciation	-	-	2,666	2,666	-
Class Funds	-	8,691	7,494	(1,197)	-
Student Activities	2,741	4,022	20,199	13,436	-
Music	6	-	-	(6)	-
Band	631	1,675	2,317	40	29
Strings	-	316	316	-	-
Chorus	29	-	-	(29)	-
Recorders	-	483	477	(6)	-
Donations	11,241	18,101	618	(15,917)	12,807
Field Trips	1,330	25,278	28,124	2,697	1,181
Pictures	-	6,006	-	(2,699)	3,307
Yearbook	474	-	-	-	474
Vending	97	76	-	-	173
Fundraisers	<u>-</u>	<u>9,569</u>	<u>8,286</u>	<u>(1,283)</u>	<u>-</u>
Total	<u>\$ 25,370</u>	<u>\$ 74,314</u>	<u>\$ 77,123</u>	<u>\$ -</u>	<u>\$ 22,561</u>

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 7,161	\$ 129	\$ 2,076	\$ (694)	\$ 4,520
Media	401	195	135	-	461
AV	652	-	-	-	652
Community Activities	17	-	134	117	-
Meeting Expenses	-	-	909	909	-
Staff Appreciation	-	-	1,354	1,354	-
Sales Tax	23	33	69	13	-
Psychologist	298	441	1,427	986	298
Gr. 5 End of Year Act.	21	574	1,204	697	88
Third Grade	2	12	-	-	14
EEP	20	-	-	26	46
Second Grade	367	-	-	-	367
Kindergarten	-	-	294	294	-
Student Activities	2,924	1,332	910	(851)	2,495
Leaders are Leaders	210	-	-	-	210
Guidance	-	-	257	257	-
Technology	-	-	380	380	-
GT	133	-	154	21	-
Math	-	-	350	350	-
ESOL	77	-	-	-	77
Bridges	298	-	283	-	15
Music	7	-	-	-	7
Social Studies	-	-	59	458	399
Reading	-	332	628	427	131
Vocal	114	436	466	-	84
Band	35	100	171	36	-
World Language	-	-	153	153	-
Donations	5,101	7,275	-	(5,162)	7,214
Field Trips	1,283	14,974	17,357	2,350	1,250
Pictures	13,902	2,422	-	(2,121)	14,203
Vending	165	363	-	-	528
Fundraisers	-	1,174	1,174	-	-
Staff Owned	146	3,070	2,807	-	409
Literary Magazine	<u>236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>236</u>
Total	<u>\$ 33,593</u>	<u>\$ 32,862</u>	<u>\$ 32,751</u>	<u>\$ -</u>	<u>\$ 33,704</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 36,183	\$ 1,969	\$ 14,721	\$ 21,220	\$ 44,651
Guidance	586	30	236	-	380
Media	4,207	670	5,782	4,721	3,816
Meeting Expenses	-	-	2,114	2,114	-
Staff Appreciation	-	-	6,171	6,171	-
Class Funds	-	1,700	1,673	-	27
Special Education	91	-	-	-	91
Student Activities	-	1,661	1,661	-	-
GT	256	-	-	-	256
RECC	10,034	24,066	23,838	(413)	9,849
Art	6,278	-	3,128	4,333	7,483
Music	491	688	305	-	874
Tech Ed	546	-	-	-	546
Physical Education	7,889	-	161	2,087	9,815
Donations	-	9,957	-	(8,646)	1,311
Field Trips	200	33,987	34,574	413	26
Pictures	-	18,259	-	(18,259)	-
Fundraisers	-	20,529	6,788	(13,741)	-
Staff Owned	<u>718</u>	<u>356</u>	<u>251</u>	<u>-</u>	<u>823</u>
Total	<u>\$ 67,479</u>	<u>\$ 113,872</u>	<u>\$ 101,403</u>	<u>\$ -</u>	<u>\$ 79,948</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 1,792	\$ 587	\$ 20,282	\$ 18,874	\$ 971
Media	178	15	-	-	193
Meeting Expenses	-	-	580	580	-
Staff Appreciation	-	190	1,211	1,021	-
Sales Tax	77	41	358	240	-
Professional Development	-	-	300	300	-
Green School	469	-	-	-	469
PBIS	-	-	374	374	-
Class Funds	-	33	-	(33)	-
Student Activities	715	1,392	2,802	747	52
GT	3,200	-	-	(660)	2,540
RECC	10,430	47,795	37,392	(1,500)	19,333
Art	2,311	-	395	-	1,916
Band	245	125	125	-	245
Grant	876	1,620	1,555	-	941
Donations	8,853	6,069	600	(8,781)	5,541
Field Trips	390	21,172	20,790	(416)	356
Pictures	11,068	5,771	1,613	(10,508)	4,718
Vending	-	167	-	(167)	-
Yearbook	19	4,351	-	(239)	4,131
Staff Owned	<u>206</u>	<u>2,891</u>	<u>2,648</u>	<u>168</u>	<u>617</u>
Total	<u>\$ 40,829</u>	<u>\$ 92,219</u>	<u>\$ 91,025</u>	<u>\$ -</u>	<u>\$ 42,023</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 863	\$ 299	\$ 2,624	\$ 1,821	\$ 359
Guidance	261	-	565	435	131
Media	7	173	29	-	151
Meeting Expenses	-	-	299	299	-
Staff Appreciation	-	-	4,675	4,675	-
Sales Tax	102	153	329	74	-
Green School	176	-	-	-	176
Community Activities	695	4,492	5,557	378	8
Class Funds	-	-	1,155	1,155	-
Student Activities	36	1,246	4,131	3,846	997
Bridges	5,030	5,715	4,125	-	6,620
Art	-	-	-	2,149	2,149
GT	-	500	498	-	2
ESOL	38	-	-	-	38
RECC	4,822	6,404	6,658	308	4,876
Book Store	1	-	1	-	-
Music	330	30	-	20	380
Band	-	1,620	1,060	-	560
Vocal	20	-	-	(20)	-
Tech Ed	488	-	-	(488)	-
Physical Education	-	30	65	35	-
Grants	413	2,500	333	-	2,580
Donations	8,185	16,924	1,000	(17,452)	6,657
Field Trips	152	19,252	27,154	7,750	-
PBIS	-	1,000	-	-	1,000
Pictures	1,718	-	-	(1,718)	-
Fundraisers	51	2,866	768	(2,149)	-
Staff Owned	20	620	620	-	20
Vending	113	155	-	(154)	114
Yearbook	<u>915</u>	<u>2,834</u>	<u>2,680</u>	<u>(964)</u>	<u>105</u>
Total	<u>\$ 24,436</u>	<u>\$ 66,813</u>	<u>\$ 64,326</u>	<u>\$ -</u>	<u>\$ 26,923</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 24,720	\$ 56	\$ 3,170	\$ (5,418)	\$ 16,188
Media	1,022	558	19	(69)	1,492
Meeting Expenses	-	-	1,234	1,234	-
Staff Appreciation	-	-	2,499	2,499	-
Community Activities	-	-	367	367	-
Green School	475	-	-	-	475
PBIS	-	-	785	785	-
Student Activities	9,170	1,681	3,876	16,533	23,508
Kindergarten	-	-	80	80	-
GT	82	-	-	-	82
ART	63	-	-	-	63
Reading	-	-	454	454	-
Music	360	633	216	-	777
Pictures	1	14,274	-	(14,275)	-
Donations	123	2,136	-	(2,259)	-
Staff Owned	23	-	-	-	23
Field Trips	<u>1,093</u>	<u>21,008</u>	<u>21,564</u>	<u>69</u>	<u>606</u>
Total	<u>\$ 37,132</u>	<u>\$ 40,346</u>	<u>\$ 34,264</u>	<u>\$ -</u>	<u>\$ 43,214</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 200	\$ 453	\$ 574	\$ 158	\$ 237
Media	6,468	-	414	1,237	7,291
PBIS	312	-	5,017	4,705	-
Community Activities	-	-	90	90	-
Meeting Expenses	-	-	1,286	1,286	-
Staff Appreciation	-	-	2,572	2,572	-
STEM	-	-	64	1,314	1,250
Sales Tax	-	-	83	83	-
Class Funds	52	525	1,005	507	79
Student Activities	1,412	1,960	2,432	(17)	923
Bridges	832	-	506	-	326
GT	345	-	132	-	213
Social Studies	-	-	318	318	-
Strings	-	320	352	32	-
Vocal	-	1,485	1,393	(92)	-
Music	-	281	290	9	-
Grants	2,292	500	620	(64)	2,108
Donations	17,769	4,134	-	(5,245)	16,658
Field Trips	83	9,888	10,814	948	105
Pictures	4,847	3,912	-	(3,858)	4,901
Vending	254	521	-	(507)	268
Staff Owned	-	-	507	507	-
Yearbook	367	2,060	-	-	2,427
Memorial	1,250	-	-	(1,250)	-
Fundraisers	<u>-</u>	<u>6,430</u>	<u>3,697</u>	<u>(2,733)</u>	<u>-</u>
Total	<u>\$ 36,483</u>	<u>\$ 32,469</u>	<u>\$ 32,166</u>	<u>\$ -</u>	<u>\$ 36,786</u>

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 578	\$ 293	\$ 925	\$ 209	\$ 155
PBIS	912	-	1,182	734	464
Lost Books	-	177	12	(117)	48
Media	1,083	13	1,100	116	112
Student Help Fund	1,822	-	-	300	2,122
Meeting Expenses	-	-	20	20	-
Staff Appreciation	-	-	2,138	2,138	-
Community Activities	-	-	115	115	-
Sales Tax	-	22	29	7	-
Student Activities	1,307	1,277	3,273	2,515	1,826
Class Funds	94	-	-	-	94
GT	60	-	-	-	60
Bridges	80	-	-	-	80
Reading	1,022	499	740	(7)	774
Strings	11	228	243	15	11
Music	33	493	524	-	2
Math	-	-	-	457	457
Chorus	1,000	-	-	770	1,770
Band	1	-	-	-	1
Clubs	75	-	-	-	75
Donations	4,207	7,492	-	(4,894)	6,805
Field Trips	569	15,899	17,208	1,426	686
Pictures	5,152	3,648	-	(2,273)	6,527
Fundraisers	-	5,857	4,326	(1,531)	-
Staff Owned	<u>446</u>	<u>78</u>	<u>315</u>	<u>-</u>	<u>209</u>
Total	<u>\$ 18,452</u>	<u>\$ 35,976</u>	<u>\$ 32,150</u>	<u>\$ -</u>	<u>\$ 22,278</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 4	\$ 95	\$ 855	\$ 855	\$ 99
Media	469	-	-	-	469
Community Activities	103	-	-	-	103
Meeting Expense	-	-	685	685	-
Staff Appreciation	-	-	4,987	4,987	-
Sales Tax	67	26	-	(67)	26
Class Funds	214	-	-	(214)	-
Student Activities	6,432	1,960	7,958	4,367	4,801
GT	327	-	100	-	227
Music	277	566	450	-	393
Strings	-	557	539	-	18
Band	24	-	-	-	24
Grants	-	500	-	-	500
Donations	10,293	6,238	-	(7,379)	9,152
Field Trips	2,981	16,897	18,100	1,056	2,834
Pictures	3,114	2,477	151	(2,184)	3,256
Vending	51	191	66	-	176
Fundraisers	-	7,618	4,955	(2,663)	-
Reading	-	-	557	557	-
Yearbook	478	-	-	-	478
Staff Owned	<u>334</u>	<u>2,334</u>	<u>2,314</u>	<u>-</u>	<u>354</u>
Total	<u>\$ 25,168</u>	<u>\$ 39,459</u>	<u>\$ 41,717</u>	<u>\$ -</u>	<u>\$ 22,910</u>

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 162	\$ 231	\$ 227	\$ 100	\$ 266
PBIS	-	-	299	1,022	723
Media	1,179	1,733	1,749	1,133	2,296
Technology	62	-	-	-	62
Meeting Expenses	-	-	489	489	-
Staff Appreciation	-	-	1,966	1,966	-
Sales Tax	-	40	42	2	-
Professional Development	-	-	381	973	592
Class Funds	464	1,444	674	-	1,234
Green School	129	-	-	-	129
Student Activities	2,579	1,274	641	(103)	3,109
STEM	249	-	2,444	2,928	733
GT	-	-	212	212	-
Book Cart	272	557	564	(2)	263
Music	19	-	-	-	19
Donations	1,498	6,188	-	(2,736)	4,950
Field Trips	843	14,714	15,470	-	87
Pictures	1,704	3,683	-	(2,843)	2,544
Yearbook	12	159	24	-	147
Staff Owned	173	616	445	(90)	254
Fundraisers	-	3,488	437	(3,051)	-
Total	<u>\$ 9,345</u>	<u>\$ 34,127</u>	<u>\$ 26,064</u>	<u>\$ -</u>	<u>\$ 17,408</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 2,858	\$ 20	\$ 2,195	\$ 45	\$ 728
STEM	2,694	-	-	-	2,694
Media	3,859	244	6,220	2,646	529
Meeting Expenses	-	-	790	790	-
Staff Appreciation	-	-	5,880	5,880	-
Sales Tax	415	344	1,174	415	-
School Store	10	-	-	(10)	-
Student Activities	510	1,203	3,639	1,935	9
GT	63	-	-	-	63
RECC	472	-	220	-	252
Art	1,504	-	1,504	1,517	1,517
Music	615	785	460	-	940
Donations	9,815	5,534	-	(4,985)	10,364
Field Trips	1,119	22,212	21,679	(33)	1,619
Pictures	8,818	8,977	-	-	17,795
Fundraisers	-	18,106	10,273	(7,833)	-
Yearbook	<u>3,378</u>	<u>7,580</u>	<u>6,580</u>	<u>(367)</u>	<u>4,011</u>
Total	<u>\$ 36,130</u>	<u>\$ 65,005</u>	<u>\$ 60,614</u>	<u>\$ -</u>	<u>\$ 40,521</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 5,686	\$ 2,160	\$ 21,579	\$ 34,363	\$ 20,630
Meeting Expenses	-	-	2,022	2,022	-
Staff Appreciation	-	-	3,747	3,747	-
Media	41	-	-	-	41
GT	147	-	28	-	119
Sales Tax	-	99	98	(1)	-
Class Funds	2,728	-	844	272	2,156
Student Activities	4,981	3,290	5,002	-	3,269
ESOL	-	-	206	500	294
RECC	7,907	28,254	24,465	(3,855)	7,841
Music	5,176	481	4,415	1,920	3,162
Art	-	-	1,302	3,120	1,818
Technology	392	-	-	-	392
Donations	3,060	13,851	-	(16,911)	-
Scholars Academy	403	-	-	-	403
PBIS	-	-	1,114	1,114	-
Field Trips	1,185	25,167	24,929	-	1,423
Pictures	6,930	6,240	-	(13,170)	-
Vending	35	289	-	(324)	-
Staff Owned	-	-	324	324	-
Fundraisers	-	21,457	8,336	(13,121)	-
Total	<u>\$ 38,671</u>	<u>\$ 101,288</u>	<u>\$ 98,411</u>	<u>\$ -</u>	<u>\$ 41,548</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 3,791	\$ 325	\$ 5,073	\$ 3,077	\$ 2,120
Media	15,433	4,625	9,905	3,627	13,780
Guidance	158	-	57	-	101
Meeting Expenses	-	-	2,209	2,209	-
Staff Appreciation	-	-	630	630	-
Sales Tax	-	59	44	9	24
Professional Development	1,081	-	-	-	1,081
Class Funds	913	2,374	2,536	777	1,528
Student Activities	1,298	2,288	5,022	3,308	1,872
STEM	-	-	795	2,000	1,205
RECC	20,836	29,613	23,268	(3,540)	23,641
Social Studies	100	-	-	-	100
Grants	453	1,260	150	-	1,563
Donations	10,720	11,300	2,921	(6,363)	12,736
SGA	216	-	-	-	216
Music	303	403	-	-	706
Field Trips	-	23,630	25,457	2,036	209
Pictures	581	5,262	221	(1,629)	3,993
Vending	539	266	-	-	805
Fundraisers	<u>-</u>	<u>10,370</u>	<u>4,229</u>	<u>(6,141)</u>	<u>-</u>
Total	<u>\$ 56,422</u>	<u>\$ 91,775</u>	<u>\$ 82,517</u>	<u>\$ -</u>	<u>\$ 65,680</u>

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
Technology	\$ -	\$ -	\$ 98	\$ 98	\$ -
General Office	255	-	-	2,759	3,014
Media	439	595	301	-	733
Meeting Expenses	-	-	1,891	1,891	-
Staff Appreciation	-	-	1,943	1,943	-
Sales Tax	-	124	-	-	124
Green School	18	-	706	706	18
Class Accounts	-	100	-	-	100
Student Activities	2,476	1,714	8,225	4,035	-
GT	500	500	843	-	157
RECC	3,301	37,970	22,444	-	18,827
Vocal	3,512	6,634	6,887	-	3,259
Band	256	565	760	-	61
Donations	105	3,798	1	(3,902)	-
Field Trips	1,739	26,869	26,818	1	1,791
Pictures	1,567	5,964	-	(7,531)	-
Vending	-	68	-	(68)	-
Staff Owned	1,609	1,511	1,302	68	1,886
Fundraisers	<u>-</u>	<u>1,989</u>	<u>1,989</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 15,777</u>	<u>\$ 88,401</u>	<u>\$ 74,208</u>	<u>\$ -</u>	<u>\$ 29,970</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 3,119	\$ -	\$ 9,860	\$ 8,000	\$ 1,259
Media	4,042	13	863	1,802	4,994
Meeting Expenses	-	-	825	825	-
Staff Appreciation	-	-	1,370	1,370	-
Technology	-	-	3,553	3,553	-
Professional Development	-	-	130	130	-
Community Activities	-	-	36	36	-
Sales Tax	3	25	333	305	-
ALS Class	16	-	-	(16)	-
Student Activities	829	639	2,134	666	-
GT	116	-	-	-	116
Art	234	-	-	-	234
Band	-	424	423	-	1
Strings	-	10	10	-	-
Vocal	10	236	218	-	28
Donations	2,909	9,777	-	(9,005)	3,681
Clubs	673	-	289	-	384
Field Trips	-	10,114	10,133	19	-
Pictures	5,844	5,390	-	(5,514)	5,720
Fundraisers	-	3,574	1,706	(1,868)	-
Yearbook	3,019	5,075	3,269	(303)	4,522
Memorial/Scholarship	209	1	-	-	210
Staff Owned	201	-	-	-	201
Vending	<u>1,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,067</u>
Total	<u>\$ 22,291</u>	<u>\$ 35,278</u>	<u>\$ 35,152</u>	<u>\$ -</u>	<u>\$ 22,417</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 138	\$ 56	\$ 631	\$ 699	\$ 262
Media	2,473	619	288	802	3,606
Community Activities	-	-	176	176	-
Meeting Expenses	-	-	46	46	-
Staff Appreciation	-	-	1,838	1,838	-
Professional Development	-	-	868	868	-
Student Activities	3,977	1,235	5,179	662	695
Music & Vocal	75	880	867	-	88
Strings	406	-	-	-	406
Donations	8,043	4,875	-	(1,357)	11,561
Field Trips	505	25,195	25,226	-	474
Pictures	13,790	7,908	-	(2,932)	18,766
Fundraisers	-	6,771	5,969	(802)	-
Yearbook	<u>1</u>	<u>1,447</u>	<u>-</u>	<u>-</u>	<u>1,448</u>
Total	<u>\$ 29,408</u>	<u>\$ 48,986</u>	<u>\$ 41,088</u>	<u>\$ -</u>	<u>\$ 37,306</u>

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



MIDDLE --- 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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 34,671	\$ -	\$ 6,453	\$ 1,012	\$ 29,230
Lost Books/Oblig.	3,275	170	15	-	3,430
Media	139	149	-	-	288
Community Activities	100	-	-	-	100
Meeting Expenses	-	-	499	499	-
Staff Appreciation	-	-	4,368	4,368	-
Class Funds	4,333	6,058	7,266	1,138	4,263
Special Education	232	-	-	-	232
Sales Tax	114	168	1,013	731	-
Student Activities	15,904	4,288	8,701	650	12,141
Student Help Fund	143	-	-	-	143
STEM	156	-	-	90	246
Clubs	1,824	1,122	1,468	140	1,618
GT	-	-	76	76	-
FACS	75	-	-	-	75
Science	988	300	874	-	414
Strings	369	310	310	(369)	-
Band	520	-	-	(10)	510
Health	109	-	-	-	109
Foreign Language	842	-	168	-	674
Chorus	-	-	-	40	40
Drama	2,421	6,066	7,327	563	1,723
Physical Education	-	5,589	5,142	(312)	135
Grants	352	-	-	-	352
Donations	3	12,042	37	(10,711)	1,297
Field Trips	4,858	68,037	79,694	10,709	3,910
School Store/PBIS	2,670	2,265	2,945	-	1,990
Pictures	5,431	5,445	-	-	10,876
Vending	342	117	-	(459)	-
Fundraisers	-	27,626	19,558	(8,068)	-
Yearbook	<u>521</u>	<u>5,896</u>	<u>5,632</u>	<u>(87)</u>	<u>698</u>
Total	<u>\$ 80,392</u>	<u>\$ 145,648</u>	<u>\$ 151,546</u>	<u>\$ -</u>	<u>\$ 74,494</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 3,369	\$ 340	\$ 1,198	\$ 130	\$ 2,641
Media	3,042	240	701	-	2,581
Community Activities	-	-	1,962	1,962	-
Meeting Expenses	-	-	1,600	1,600	-
Staff Appreciation	-	-	5,701	5,701	-
Sales Tax	11	723	910	176	-
Play	-	1,490	687	-	803
Class Funds	4,135	-	2,033	660	2,762
Student Activities	3,318	3,667	8,249	4,549	3,285
GT	1,304	121	1,010	(189)	226
Art	1,053	500	305	60	1,308
Language Arts	808	174	23	-	959
Math	147	320	156	-	311
FACS	2,942	500	51	(1,009)	2,382
Social Studies	671	379	80	-	970
Science	8,519	957	3,863	3,189	8,802
Reading	885	501	143	-	1,243
Technology	3,000	-	4,856	1,856	-
Music	4,986	56	2,049	1,329	4,322
World Language	581	1,156	752	-	985
Tech Ed	349	-	249	-	100
Physical Education	36	4,897	6,404	1,535	64
Donations	16,225	13,920	116	(19,786)	10,243
SGA	3,878	-	450	(766)	2,662
Robotics	-	124	611	487	-
Intramurals	1,423	-	1,211	1,025	1,237
Field Trips	6,242	181,611	185,142	6,389	9,100
Pictures	5,759	6,458	-	(1,956)	10,261
Vending	-	463	-	(463)	-
Fundraisers	-	20,694	12,730	(7,964)	-
Yearbook	11,476	7,531	5,543	(45)	13,419
Scholarship	5,861	-	-	811	6,672
Staff Owned	<u>87</u>	<u>-</u>	<u>766</u>	<u>719</u>	<u>40</u>
Total	<u>\$ 90,107</u>	<u>\$ 246,822</u>	<u>\$ 249,551</u>	<u>\$ -</u>	<u>\$ 87,378</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, 2016

Exhibit C-3

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 4,157	\$ 293	\$ 1,065	\$ -	\$ 3,385
Guidance	196	-	-	-	196
Media	75	83	48	-	110
Meeting Expenses	-	-	152	152	-
Staff Appreciation	-	-	2,215	2,215	-
Sales Tax	453	105	546	447	459
Grades 6,7,8	978	447	-	2,181	3,606
Special Education	643	-	40	-	603
Student Activities	13,970	3,412	7,631	2,712	12,463
Green School	-	-	280	334	54
Graduation	2,764	7,540	7,761	-	2,543
English	1,496	33	-	-	1,529
GT	163	405	448	567	687
FACS	603	-	-	-	603
Math	741	316	267	-	790
Social Studies	673	25	-	-	698
Science	2,362	-	968	-	1,394
Reading	634	169	-	-	803
Strings	500	45	347	-	198
Chorus	586	1,540	-	(1,540)	586
Band	-	310	400	90	-
Drama	602	-	-	-	602
Clubs	186	4,819	4,066	873	1,812
Physical Education	5,613	6,579	3,843	(185)	8,164
Grants	-	1,340	500	(840)	-
Donations	8,973	13,086	-	(8,779)	13,280
Field Trips	9,667	97,592	105,249	3,446	5,456
Pictures	2,812	3,364	-	(647)	5,529
Vending	-	32	-	-	32
Fundraisers	-	2,213	1,449	(764)	-
School Store	92	341	134	-	299
Yearbook	866	10,327	10,294	(262)	637
Staff Owned	<u>430</u>	<u>35</u>	<u>-</u>	<u>-</u>	<u>465</u>
Total	<u>\$ 60,235</u>	<u>\$ 154,451</u>	<u>\$ 147,703</u>	<u>\$ -</u>	<u>\$ 66,983</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 2,617	\$ 545	\$ 756	\$ 29	\$ 2,435
Media	2,533	-	897	701	2,337
Community Activities	-	-	151	151	-
Staff Appreciation	-	-	2,394	2,394	-
Sales Tax	-	-	27	27	-
Green School	795	15	296	(43)	471
Outdoor Education	18,234	26,376	29,883	-	14,727
Student Activities	7,277	4,102	13,379	5,732	3,732
8th Grade	1,235	3,433	2,662	169	2,175
GT	896	353	487	151	913
Art	325	-	325	-	-
English	1,020	-	-	-	1,020
Math	1,425	60	-	-	1,485
FACS	179	-	-	-	179
Social Studies	450	-	-	-	450
Science	42	-	75	33	-
Reading	1,289	-	-	1	1,290
Strings	-	85	85	-	-
Chorus	413	-	-	-	413
Band	3	755	710	-	48
World Language	80	-	-	-	80
Donations	1,000	8,641	-	(6,079)	3,562
Clubs	-	-	77	77	-
Field Trips	612	30,114	30,028	(35)	663
Pictures	-	1,691	-	(1,691)	-
Vending	737	425	-	(300)	862
Fundraisers	-	6,718	5,101	(1,617)	-
Yearbook	2,663	323	840	-	2,146
Staff Owned	<u>-</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>
Total	<u>\$ 43,825</u>	<u>\$ 83,636</u>	<u>\$ 88,473</u>	<u>\$ -</u>	<u>\$ 38,988</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, 2016

Exhibit C-5

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
Lost Books/Oblig.	\$ -	\$ 303	\$ -	\$ (303)	\$ -
General Office	8,563	3,030	6,357	(1,108)	4,128
PBIS	-	-	4,273	4,273	-
Media	303	-	831	585	57
Meeting Expenses	-	-	1,093	1,093	-
Staff Appreciation	-	-	2,244	2,244	-
Sales Tax	-	233	230	(3)	-
Student Activities	191	3,572	4,574	813	2
Life Skills	-	-	294	326	32
Science	277	-	92	-	185
Music	1,878	1,217	1,573	1,675	3,197
Strings	1,115	1,198	1,499	909	1,723
Band	2,730	1,670	4,518	3,816	3,698
Physical Education	3,172	2,139	2,747	-	2,564
Grants	-	300	119	-	181
Donations	-	1,244	-	(1,244)	-
Drama	821	2,990	3,012	-	799
Field Trips	14,041	84,092	94,172	376	4,337
School Store	199	278	151	(326)	-
Pictures	2,921	4,159	-	(5,719)	1,361
Fundraisers	-	20,035	12,768	(7,267)	-
Yearbook	<u>4,586</u>	<u>540</u>	<u>3,895</u>	<u>(140)</u>	<u>1,091</u>
Total	<u>\$ 40,797</u>	<u>\$ 127,000</u>	<u>\$ 144,442</u>	<u>\$ -</u>	<u>\$ 23,355</u>

ELLICOTT MILLS MIDDLE

Exhibit C-6

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ELLICOTT MILLS MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 2,519	\$ 982	\$ 5,509	\$ 4,214	\$ 2,206
PBIS	-	-	671	1,000	329
Media	2,351	-	58	-	2,293
Community Activities	-	-	23	23	-
Meeting Expenses	-	-	342	342	-
Staff Appreciation	-	334	3,563	3,229	-
Sales Tax	34	633	702	35	-
Professional Development	-	-	2,418	2,418	-
Class Funds	2,253	538	3,076	3,114	2,829
Student Activities	5,007	3,514	1,844	(1,475)	5,202
Activity Bus	1,713	2,751	3,972	1,468	1,960
Student Planners	981	147	981	-	147
Student Obligations	1,494	354	-	-	1,848
Special Education	698	-	941	865	622
GT	630	500	620	-	510
Art	124	-	-	-	124
Math	31	500	2,443	1,943	31
FACS	2,662	-	804	-	1,858
Science	2,393	-	1,869	(32)	492
STEM	318	-	517	199	-
English	1,243	500	366	-	1,377
Reading	105	180	180	-	105
Music	7,525	2,175	11,521	3,449	1,628
Social Studies	692	500	1,170	-	22
Tech Ed	-	-	899	899	-
Physical Education	-	8,238	6,633	122	1,727
Donations	5,567	19,014	-	(16,990)	7,591
Field Trips	5,811	103,658	106,844	1,247	3,872
School Store	332	2,831	3,139	(9)	15
Pictures	-	3,167	-	(3,167)	-
Vending	-	129	-	(129)	-
Fundraisers	313	9,330	6,749	(2,894)	-
Yearbook	493	9,200	9,311	-	382
Staff Owned	<u>5,834</u>	<u>80</u>	<u>1,020</u>	<u>129</u>	<u>5,023</u>
Total	<u>\$ 51,123</u>	<u>\$ 169,255</u>	<u>\$ 178,185</u>	<u>\$ -</u>	<u>\$ 42,193</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, 2016

Exhibit C-7

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 4,967	\$ -	\$ 1,507	\$ (1,376)	\$ 2,084
Media	165	95	56	-	204
PBIS	135	-	-	51	186
Media Lost Books	1,115	433	-	-	1,548
Community Activities	-	-	599	599	-
Meeting Expenses	-	-	1,269	1,269	-
Sales Tax	-	651	887	236	-
Staff Appreciation	-	-	4,465	4,465	-
Green School	326	-	186	-	140
Class Funds	1,191	2,230	3,255	775	941
Student Activities	1,433	2,788	6,608	2,387	-
STEM	400	-	361	220	259
Art	599	20	571	938	986
FACS	269	-	131	-	138
Strings	319	40	80	-	279
Chorus	87	-	-	-	87
Band	122	3,881	3,675	25	353
Foreign Language	237	168	511	397	291
Tech Ed	177	-	-	-	177
Drama	3,595	1,285	1,934	-	2,946
Physical Education	5,759	7,012	5,243	(111)	7,417
Donations	4,329	11,324	500	(11,141)	4,012
Clubs	891	155	558	385	873
Field Trips	2,449	98,750	98,186	531	3,544
Pictures	6,523	4,184	-	(436)	10,271
Fundraisers	-	7,390	8,176	786	-
Staff Owned	<u>210</u>	<u>-</u>	<u>72</u>	<u>-</u>	<u>138</u>
Total	<u>\$ 35,298</u>	<u>\$ 140,406</u>	<u>\$ 138,830</u>	<u>\$ -</u>	<u>\$ 36,874</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 10,068	\$ 752	\$ 8,769	\$ 7,378	\$ 9,429
Media	1,252	244	234	-	1,262
Meeting Expenses	-	1,114	2,528	1,414	-
Staff Appreciation	-	25	1,691	1,666	-
Sales Tax	555	7	864	302	-
Student Activity	5,283	2,597	5,703	2,583	4,760
Class Activities	709	-	422	311	598
PBIS	2,506	-	2,065	2,065	2,506
GT	5,683	-	3,115	1,347	3,915
Art	1,351	-	-	-	1,351
English	702	-	-	-	702
Math	891	-	891	-	-
FACS	224	-	20	-	204
Social Studies	457	-	-	-	457
Science	19	-	-	(19)	-
Band	910	180	180	718	1,628
Vocal	1,358	130	164	91	1,415
Language	62	-	-	(62)	-
Tech Ed	90	-	-	(90)	-
Physical Education	1,715	2,465	2,357	(126)	1,697
Donations	526	8,158	-	(8,232)	452
Clubs	1,217	-	-	(16)	1,201
Field Trips	3,142	71,140	72,227	2,067	4,122
Pictures	-	5,187	-	(5,187)	-
Fundraisers	-	36,907	31,575	(5,332)	-
Yearbook	-	10,070	9,192	(878)	-
Total	<u>\$ 38,720</u>	<u>\$ 138,976</u>	<u>\$ 141,997</u>	<u>\$ -</u>	<u>\$ 35,699</u>

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

HAMMOND MIDDLE

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES HAMMOND MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

Exhibit C-9

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 2,646	\$ 104	\$ 2,141	\$ 2,414	\$ 3,023
Media	4,260	78	2,511	1,138	2,965
Meeting Expenses	-	-	1,621	1,621	-
Staff Appreciation	-	275	2,153	1,878	-
Green School	334	-	-	-	334
Sales Tax	35	369	497	93	-
Student Activities	7,300	2,619	10,821	6,400	5,498
GT	603	-	83	-	520
English	406	79	-	-	485
Math	153	-	-	1	154
FACS	-	-	-	250	250
Social Studies	139	-	-	-	139
Science	322	-	97	-	225
Band	6,676	600	1,512	(5,487)	277
French	75	-	-	-	75
Spanish	100	-	-	-	100
Tech Ed	6	-	-	-	6
Physical Education	380	3,864	4,191	327	380
Grants	1,969	-	384	(145)	1,440
Donations	5,701	6,097	1,945	(7,785)	2,068
Clubs	947	162	298	135	946
Field Trips	318	48,141	50,829	2,576	206
Pictures	-	2,414	-	(2,414)	-
Fundraisers	-	4,221	3,219	(1,002)	-
Yearbook	67	19	-	-	86
Staff Owned	82	255	21	-	316
Literary Magazine	<u>230</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>229</u>
Total	<u>\$ 32,749</u>	<u>\$ 69,297</u>	<u>\$ 82,324</u>	<u>\$ -</u>	<u>\$ 19,722</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 984	\$ -	\$ 918	\$ 816	\$ 882
Lost Books/Oblig.	-	297	-	(297)	-
PBIS	863	-	624	1,618	1,857
Media	116	192	-	-	308
Meeting Expenses	-	-	1,001	1,001	-
Staff Appreciation	-	56	2,621	2,565	-
Community Activities	-	-	19	19	-
Sales Tax	41	261	301	(1)	-
Physical Education	993	3,337	3,736	(2)	592
Special Education	455	-	-	(300)	155
Student Activities	1,755	3,958	7,896	2,299	116
GT	101	150	245	-	6
Health	44	-	51	7	-
Art	10	10	-	-	20
English	644	-	206	(88)	350
Social Studies	170	-	-	-	170
Science	56	-	497	500	59
Strings	-	570	561	-	9
Chorus	-	-	100	100	-
Band	-	70	70	-	-
World Language	92	-	-	(71)	21
Donations	176	11,556	-	(8,627)	3,105
Clubs	1,234	771	505	-	1,500
Field Trips	1,321	66,450	70,350	3,389	810
Pictures	2,570	1,434	-	(2,584)	1,420
Vending	1,119	891	-	(1,053)	957
Fundraisers	-	3,013	2,220	(793)	-
Staff Owned	249	345	1,654	1,502	442
Yearbook	<u>1,046</u>	<u>3,886</u>	<u>3,695</u>	<u>-</u>	<u>1,237</u>
Total	<u>\$ 14,039</u>	<u>\$ 97,247</u>	<u>\$ 97,270</u>	<u>\$ -</u>	<u>\$ 14,016</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, 2016

Exhibit C-11

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 146	\$ -	\$ 13	\$ -	\$ 133
Media	80	71	359	208	-
Guidance	249	37	371	85	-
Class Funds	382	-	-	(257)	125
Staff Appreciation	-	-	2,059	2,059	-
Sales Tax	6	300	-	18	324
Student Activities	747	2,306	802	-	2,251
GT	19	-	-	(14)	5
Bridges	163	920	1,048	(35)	-
Reading	71	-	-	(71)	-
Language Arts	-	-	550	550	-
Strings	-	605	-	(605)	-
Chorus	452	775	2,601	1,509	135
Band	716	1,427	1,475	528	1,196
Physical Education	718	1,126	1,357	(18)	469
Grants	-	-	1,287	2,000	713
Donations	2,804	6,449	-	(5,609)	3,644
Clubs	1,108	4,986	6,688	1,665	1,071
Field Trips	661	43,305	48,525	5,574	1,015
Pictures	23	749	-	(203)	569
Vending	-	50	-	(50)	-
Staff Owned	-	957	1,294	337	-
Fundraisers	-	8,500	829	(7,671)	-
Yearbook	<u>224</u>	<u>2,095</u>	<u>2,174</u>	<u>-</u>	<u>145</u>
Total	<u>\$ 8,569</u>	<u>\$ 74,658</u>	<u>\$ 71,432</u>	<u>\$ -</u>	<u>\$ 11,795</u>

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

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 11,992	\$ 151	\$ 6,399	\$ -	\$ 5,744
Media	1,482	17	1,258	-	241
Staff Appreciation	-	-	3,292	3,292	-
Community Activities	-	-	97	97	-
World Language	22	-	-	-	22
Student Activities	23,931	3,922	14,800	(508)	12,545
GT	825	500	616	-	709
Art	257	-	-	-	257
English	213	-	-	-	213
Math	361	-	-	-	361
Social Studies	259	-	-	-	259
Science	169	-	-	-	169
Reading	54	-	-	-	54
Vocal	418	-	-	-	418
Band	3	6,660	6,511	-	152
Strings	646	-	-	-	646
Physical Education	9	6,650	7,167	508	-
Donations	2,786	1,838	-	-	4,624
Clubs	212	3,333	2,952	(240)	353
Field Trips	4,433	79,572	81,249	240	2,996
Pictures	6,758	3,745	-	(3,389)	7,114
Vending	2,583	68	77	-	2,574
Fundraisers	-	2,909	2,909	-	-
Yearbook	5,628	779	6,366	-	41
Staff Owned	<u>46</u>	<u>-</u>	<u>46</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 63,087</u>	<u>\$ 110,144</u>	<u>\$ 133,739</u>	<u>\$ -</u>	<u>\$ 39,492</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, 2016

Exhibit C-13

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 6,739	\$ 56	\$ 886	\$ 603	\$ 6,512
After School Tuition	11,182	5,327	7,412	-	9,097
Guidance	1	200	201	-	-
Media	769	99	48	-	820
Lost Books/Oblig.	442	413	80	-	775
Meeting Expenses	-	-	1,500	1,500	-
Staff Appreciation	-	-	2,500	2,500	-
Class Funds	-	741	-	(741)	-
Language Arts	-	32	-	-	32
Special Education	15	-	-	-	15
Student Activities	7,972	5,152	5,645	(1,784)	5,695
Bridges	303	-	-	(303)	-
GT	-	200	166	-	34
Math	447	-	-	-	447
Social Studies	433	-	361	-	72
Science	367	200	281	-	286
Art	65	85	96	-	54
Strings	21	125	146	-	-
Band	56	-	22	-	34
Drama After School	295	400	613	-	82
Physical Education	1,203	1,577	1,833	-	947
Donations	294	1,738	-	(1,756)	276
Field Trips	4,276	67,692	77,265	12,443	7,146
Pictures	-	760	-	(760)	-
Fundraisers	-	18,845	7,143	(11,702)	-
Staff Owned	-	630	491	-	139
Yearbook	<u>273</u>	<u>4,266</u>	<u>4,226</u>	<u>-</u>	<u>313</u>
Total	<u>\$ 35,153</u>	<u>\$ 108,538</u>	<u>\$ 110,915</u>	<u>\$ -</u>	<u>\$ 32,776</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 1,948	\$ 683	\$ 808	\$ 358	\$ 2,181
Media	658	-	1	-	657
Meeting Expenses	-	-	533	533	-
Staff Appreciation	-	-	2,503	2,503	-
Green School	262	-	-	(48)	214
Sales Tax	1	385	500	114	-
Professional Development	-	-	259	259	-
Student Activities	157	3,344	4,096	2,635	2,040
Special Education	-	-	599	599	-
GT	-	200	77	-	123
Language Arts	-	384	934	550	-
Math	118	200	97	-	221
FACS.	217	-	-	-	217
Science	23	200	188	-	35
Music	97	500	3,903	3,800	494
World Language	-	100	57	-	43
Tech Ed	6	42	-	80	128
Physical Education	9,244	6,986	6,958	(119)	9,153
Donations	16,816	12,997	-	(9,563)	20,250
Clubs	2,001	1,227	1,275	26	1,979
Field Trips	1,123	115,933	116,605	958	1,409
Outdoor Education	(500)	36,370	36,371	1,475	974
Pictures	16,059	4,442	-	(3,273)	17,228
Vending	1,139	166	-	-	1,305
Fundraisers	-	1,707	812	(864)	31
Yearbook	2,166	1,250	285	-	3,131
Staff Owned	<u>114</u>	<u>2,335</u>	<u>2,319</u>	<u>(23)</u>	<u>107</u>
Total	<u>\$ 51,649</u>	<u>\$ 189,451</u>	<u>\$ 179,180</u>	<u>\$ -</u>	<u>\$ 61,920</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, 2016

Exhibit C-15

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 701	\$ 255	\$ 42	\$ (715)	\$ 199
Media	-	17	-	-	17
Meeting Expenses	-	-	88	88	-
Staff Appreciation	-	-	1,281	1,281	-
Sales Tax	-	112	292	324	144
After School Bus	-	-	1,000	1,000	-
Professional Development	-	-	750	750	-
After School	13,810	7,003	12,377	(2,778)	5,658
Student Activities	4,186	6,062	11,245	2,924	1,927
Music	-	75	10	(65)	-
GT	-	-	75	75	-
Physical Education	915	4,587	2,911	(529)	2,062
Science	-	-	88	88	-
Donations	-	430	-	(430)	-
PBIS	-	585	-	(585)	-
Field Trips	7,420	38,143	41,754	713	4,522
Pictures	-	2,039	-	(2,039)	-
Fundraisers	-	956	869	(87)	-
Yearbook	<u>1,575</u>	<u>3,784</u>	<u>4,164</u>	<u>(15)</u>	<u>1,180</u>
Total	<u>\$ 28,607</u>	<u>\$ 64,048</u>	<u>\$ 76,946</u>	<u>\$ -</u>	<u>\$ 15,709</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 3,378	\$ -	\$ 751	\$ (1,408)	\$ 1,219
Media	503	23	114	-	412
Meeting Expenses	-	-	689	689	-
Staff Appreciation	-	-	2,236	2,236	-
Sales Tax	1	50	84	33	-
Class Funds	-	-	119	568	449
Student Activities	418	4,266	3,304	(1,162)	218
PBIS	-	-	511	511	-
Bridges	395	295	615	-	75
GT	-	-	30	30	-
Music	8,098	4,282	8,887	3,404	6,897
Strings	-	599	599	-	-
Vocal	162	1,022	1,010	-	174
Physical Education	1,595	860	860	(1)	1,594
Donations	4	1,361	-	(1,363)	2
Field Trips	-	51,669	56,898	5,307	78
Pictures	-	1,545	-	(1,545)	-
Vending	47	481	-	(508)	20
Fundraisers	-	15,608	8,340	(7,268)	-
Yearbook	-	2,720	2,196	35	559
Staff Owned	<u>223</u>	<u>800</u>	<u>1,418</u>	<u>442</u>	<u>47</u>
Total	<u>\$ 14,824</u>	<u>\$ 85,581</u>	<u>\$ 88,661</u>	<u>\$ -</u>	<u>\$ 11,744</u>

PATAPSCO MIDDLE

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES PATAPSCO MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

Exhibit C-17

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 9,870	\$ 661	\$ 4,065	\$ (1,956)	\$ 4,510
Media	1,939	41	-	716	2,696
Staff Appreciation	1,932	-	3,268	1,336	-
Sales Tax	-	169	179	10	-
Green School	217	860	513	(300)	264
Student Activities	413	3,961	7,377	3,003	-
Service Learning	575	-	575	-	-
Drama	2,874	4,247	2,293	-	4,828
World Language	48	-	-	-	48
Clubs	445	-	-	-	445
FACS	1,514	-	20	-	1,494
Science	270	-	-	(41)	229
Physical Education	1,289	3,205	905	(11)	3,578
Donations	473	2,927	-	(2,300)	1,100
Field Trips	7,350	61,571	61,407	300	7,814
Outdoor Education	6,169	29,610	29,463	-	6,316
Pictures	-	2,163	-	(83)	2,080
School Store	1,500	-	-	-	1,500
Fundraisers	-	3,968	3,294	(674)	-
Staff Owned	-	500	425	-	75
Vending	-	143	-	-	143
Yearbook	<u>1,196</u>	<u>2,000</u>	<u>1,222</u>	<u>-</u>	<u>1,974</u>
Total	<u>\$ 38,074</u>	<u>\$ 116,026</u>	<u>\$ 115,006</u>	<u>\$ -</u>	<u>\$ 39,094</u>

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 58	\$ 1,047	\$ 1,202	\$ 1,431	\$ 1,334
Staff Appreciation	-	-	1,534	1,534	-
Sales Tax	247	320	776	209	-
School Counseling	656	-	-	200	856
Media	516	-	-	-	516
Community Activities	-	210	492	282	-
Student Activities	-	2,381	2,394	5,603	5,590
GT	300	-	-	-	300
Art	300	-	299	(1)	-
English	200	-	-	-	200
Math	200	-	-	-	200
Social Studies	200	-	-	-	200
Science	200	-	-	-	200
Reading	200	-	-	-	200
Band	500	-	-	-	500
Strings	300	-	-	-	300
Vocal	364	550	603	-	311
Tech Ed	300	-	-	-	300
World Language	300	-	287	-	13
Physical Education	952	3,787	2,431	(1,947)	361
Donations	-	8,830	50	(8,780)	-
Clubs	1,537	1,700	3,018	1,300	1,519
Field Trips	107	39,464	42,303	3,390	658
Pictures	-	4,256	702	(2,698)	856
Vending	-	155	-	(155)	-
Fundraisers	-	5,854	5,210	(644)	-
Yearbook	3,573	3,679	7,422	170	-
Staff Owned	<u>132</u>	<u>556</u>	<u>779</u>	<u>106</u>	<u>15</u>
Total	<u>\$ 11,142</u>	<u>\$ 72,789</u>	<u>\$ 69,502</u>	<u>\$ -</u>	<u>\$ 14,429</u>

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

THOMAS VIADUCT MIDDLE

Exhibit C-19

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES THOMAS VIADUCT MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 197	\$ 856	\$ 1,628	\$ 1,529	\$ 954
Meeting Expenses	-	-	149	149	-
Staff Appreciation	-	-	2,217	2,217	-
Sales Tax	-	385	620	235	-
PBIS	602	-	1,228	800	174
Media	614	305	51	(330)	538
Class Funds	432	52	2,140	2,783	1,127
Student Activities	793	2,665	2,590	687	1,555
Math	-	-	172	172	-
Music	2,215	2,259	18,078	13,604	-
Vocal	24	-	-	(24)	-
Physical Education	-	2,715	2,591	(124)	-
Donations	1,499	5,306	577	(5,474)	754
Clubs	-	-	-	500	500
Field Trips	578	55,406	49,053	(5,557)	1,374
Pictures	6,530	5,924	217	(4,561)	7,676
Vending	-	368	-	-	368
Fundraisers	-	13,921	7,415	(6,506)	-
Yearbook	<u>312</u>	<u>2,335</u>	<u>1,346</u>	<u>(100)</u>	<u>1,201</u>
Total	<u>\$ 13,796</u>	<u>\$ 92,497</u>	<u>\$ 90,072</u>	<u>\$ -</u>	<u>\$ 16,221</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 CHANGES IN ASSETS AND LIABILITIES WILDE LAKE MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
Copier/Book Fines	\$ 3,880	\$ 340	\$ -	\$ -	\$ 4,220
General Office	2,850	198	1,031	1,389	3,406
Media	549	-	482	1,924	1,991
Meeting Expenses	-	-	70	70	-
Staff Appreciation	-	-	2,528	2,528	-
Sales Tax	-	-	311	315	4
Class Funds	5,466	4,587	3,282	(2,580)	4,191
Student Activities	1,495	3,433	2,420	(791)	1,717
PBIS	2,590	31	2,263	1,206	1,564
Related Arts	110	-	-	-	110
Bridges	1,168	240	802	(100)	506
FACS	1,134	-	-	-	1,134
Music	152	-	-	(122)	30
Strings	30	830	613	-	247
Chorus	37	529	688	122	-
Band	82	642	903	300	121
STEM	617	-	259	-	358
Science	600	-	-	-	600
Physical Education	-	2,881	3,508	627	-
Donations	2,706	4,718	-	(5,453)	1,971
Field Trips	9,008	66,617	73,470	4,565	6,720
Pictures	-	1,778	-	(1,459)	319
Vending	-	204	-	-	204
Fundraisers	-	7,636	5,081	(2,555)	-
Scholarship	346	1,030	450	-	926
Yearbook	<u>1,339</u>	<u>2,366</u>	<u>2,512</u>	<u>14</u>	<u>1,207</u>
Total	<u>\$ 34,159</u>	<u>\$ 98,060</u>	<u>\$ 100,673</u>	<u>\$ -</u>	<u>\$ 31,546</u>

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

HIGH SCHOOLS



ATHOLTON HIGH

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ATHOLTON HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

Exhibit D-1

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 61,479	\$ 3,113	\$ 3,785	\$ 12,341	\$ 73,148
Guidance	15,761	9,810	6,632	(1,444)	17,495
Graduation	-	2,061	1,782	(279)	-
AP Testing	-	80,633	79,353	(1,280)	-
PSAT Testing	-	105	120	15	-
Parking	-	4,080	319	(3,761)	-
Media	310	521	416	34	449
Meeting Expenses	-	-	769	769	-
Staff Appreciation	-	-	13,080	13,080	-
Sales Tax	-	824	861	37	-
Pictures	6,462	14,527	-	(14,084)	6,905
Vending	569	8,133	-	(1,558)	7,144
Athletics	23,205	53,567	78,372	26,314	24,714
Class Activities	6,124	36,167	41,435	4,151	5,007
Instruction	64,313	55,270	70,845	13,399	62,137
Clubs	34,888	17,646	19,654	7,839	40,719
Field Trips	2,748	150,223	176,264	24,625	1,332
PBIS	80	-	63	-	17
Grants	753	740	-	(444)	1,049
Donations	-	51,536	33	(51,503)	-
Fundraisers	-	51,825	21,351	(30,474)	-
Scholarships	1,086	-	1,086	-	-
Yearbook	1,859	1,896	379	(185)	3,191
Newspaper	-	45	578	900	367
School Store	375	-	-	-	375
Staff Owned	<u>659</u>	<u>2,822</u>	<u>3,830</u>	<u>1,508</u>	<u>1,159</u>
Total	<u>\$ 220,671</u>	<u>\$ 545,544</u>	<u>\$ 521,007</u>	<u>\$ -</u>	<u>\$ 245,208</u>

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

CENTENNIAL HIGH

Exhibit D-2

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CENTENNIAL HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 22,719	\$ 823	\$ 7,829	\$ 1,071	\$ 16,784
Lost Books/Oblig.	11,471	-	-	-	11,471
Guidance	12,918	8,654	3,940	(476)	17,156
Student Help Fund	8,251	844	562	4,488	13,021
AP Testing	6,397	139,930	138,444	-	7,883
Graduation	2,510	2,164	1,071	-	3,603
After School Bus	675	-	3,750	4,850	1,775
PSAT Testing	361	4,100	-	-	4,461
Parking	9,433	2,970	460	-	11,943
Technology	2,755	-	-	-	2,755
Media	127	584	207	13	517
Green School	46	-	-	69	115
Meeting Expenses	-	-	1,110	1,110	-
Staff Appreciation	-	-	6,580	6,580	-
Sales Tax	-	1,744	1,834	462	372
Athletics	56,687	35,636	105,007	53,367	40,683
Class Activities	24,057	24,984	39,708	16,577	25,910
Instruction	84,520	69,601	78,459	20,433	96,095
Donations	-	85,195	-	(85,195)	-
Clubs	54,401	31,356	61,256	28,661	53,162
Field Trips	3,775	284,410	299,129	16,942	5,998
Pictures	22,123	11,000	23	(4,961)	28,139
Vending	1,729	1,758	-	(275)	3,212
Balfour	11,080	-	-	-	11,080
Fundraisers	-	142,015	78,402	(63,613)	-
Yearbook	7,172	1,380	1,102	(179)	7,271
Newspaper	24	-	80	510	454
Scholarship	2,050	6,500	7,841	(709)	-
Staff Owned	<u>3,806</u>	<u>1,798</u>	<u>2,655</u>	<u>275</u>	<u>3,224</u>
Total	<u>\$ 349,087</u>	<u>\$ 857,446</u>	<u>\$ 839,449</u>	<u>\$ -</u>	<u>\$ 367,084</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, 2016

Exhibit D-3

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 6,301	\$ 6,184	\$ 7,518	\$ 2,766	\$ 7,733
Lost Bools/Oblig.	8,022	3,354	639	-	10,737
Graduation	476	2,052	3,937	1,409	-
Boosters	2,853	-	16,168	20,403	7,088
Guidance	2,982	7,764	2,081	(2,164)	6,501
AP Testing	421	88,827	88,828	(7)	413
Parking	-	6,021	1,893	(4,128)	-
Media	-	20	-	-	20
Community Activities	-	-	175	175	-
Meeting Expenses	-	-	1,801	1,801	-
Staff Appreciation	-	-	7,344	7,344	-
Sales Tax	178	2,219	2,395	(2)	-
Athletics	45,015	60,328	145,611	79,786	39,518
Class Activities	15,795	11,277	21,404	11,504	17,172
Instruction	79,447	31,792	62,673	40,075	88,641
Clubs	46,175	12,284	29,552	5,879	34,786
Grants	996	300	-	(452)	844
Donations	1,596	93,108	6,010	(88,694)	-
Field Trips	9,986	205,341	212,155	18,105	21,277
Pictures	7,671	7,957	-	(8,033)	7,595
Vending	-	1,952	996	(956)	-
SAT Prep	7,319	-	588	1,461	8,192
Fundraisers	3,359	211,016	120,793	(92,772)	810
Scholarships	33,382	-	12,657	6,300	27,025
Staff Owned	<u>508</u>	<u>477</u>	<u>501</u>	<u>200</u>	<u>684</u>
Total	<u>\$ 272,482</u>	<u>\$ 752,273</u>	<u>\$ 745,719</u>	<u>\$ -</u>	<u>\$ 279,036</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 11,487	\$ 1,491	\$ 5,973	\$ 2,842	\$ 9,847
Lost Books/Oblig.	-	3,509	336	(3,173)	-
Graduation	-	2,047	2,241	194	-
Guidance	7,948	4,267	1,519	1,532	12,228
AP Testing	7,713	43,013	50,569	1,890	2,047
PSAT testing	-	1,170	1,140	(30)	-
Parking	775	975	15	(1,735)	-
Media	1,510	81	22	(251)	1,318
Community Activities	-	20	2,058	2,038	-
Meeting Expenses	-	1	2,330	2,329	-
Staff Appreciation	-	20	6,353	6,333	-
Sales Tax	308	2,152	2,496	36	-
Athletics	20,861	41,733	84,207	35,545	13,932
Class Activities	3,038	1,977	10,657	10,274	4,632
Student Help Fund	7,052	-	786	610	6,876
Instruction	65,645	73,544	84,073	23,746	78,862
Donations	-	46,404	-	(46,404)	-
Clubs	31,180	8,423	18,005	9,265	30,863
Field Trips	7,388	168,878	194,067	21,599	3,798
Pictures	-	7,598	-	(7,598)	-
Vending	-	2,747	-	(2,747)	-
Yearbook	2,778	2,150	2,289	150	2,789
Fundraisers	-	103,169	44,079	(59,090)	-
Scholarships	1,688	-	2,375	2,500	1,813
Staff Owned	<u>1,927</u>	<u>3,918</u>	<u>3,930</u>	<u>145</u>	<u>2,060</u>
Total	<u>\$ 171,298</u>	<u>\$ 519,287</u>	<u>\$ 519,520</u>	<u>\$ -</u>	<u>\$ 171,065</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, 2016

Exhibit D-5

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 11,958	\$ 349	\$ 9,707	\$ 7,443	\$ 10,043
Lost Books/Oblig.	23,964	5,604	1,762	(10,280)	17,526
Student Help Fund	922	-	200	-	722
Credit Recovery	3,000	-	-	-	3,000
Awards, Incentives	7,969	-	450	751	8,270
Graduation	3,060	2,185	1,835	(150)	3,260
Guidance	24,098	8,897	15,931	(3,782)	13,282
AP Services	4,263	98,370	103,614	5,565	4,584
Parking	14,429	5,220	417	(8,643)	10,589
Media	809	1,000	2,550	2,668	1,927
Staff Appreciation	2,232	-	7,409	5,177	-
Meeting Expenses	-	-	3,499	3,499	-
Sales Tax	199	1,679	2,060	435	253
Professional Development	8,574	-	3,136	-	5,438
Athletics	15,743	107,391	109,453	7,367	21,048
Class Activities	45,517	104,494	80,679	4,638	73,970
Instruction	170,244	43,368	103,873	16,106	125,845
Clubs	48,368	19,028	24,188	5,113	48,321
Field Trips	9,945	178,799	209,777	23,753	2,720
Donations	6,561	35,174	-	(32,162)	9,573
School Store	1,490	736	1,307	105	1,024
Pictures	243	4,410	-	-	4,653
Pictures Athletics	1,472	372	-	(1,844)	-
Yearbook	12,735	1,522	2,786	163	11,634
Vending	6,323	1,924	-	(5,744)	2,503
Fundraisers	-	59,737	37,253	(22,484)	-
Scholarships	2,864	-	800	-	2,064
Staff Owned	-	769	949	2,306	2,126
Total	<u>\$ 426,982</u>	<u>\$ 681,028</u>	<u>\$ 723,635</u>	<u>\$ -</u>	<u>\$ 384,375</u>

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

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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 5,187	\$ 889	\$ 4,157	\$ (111)	\$ 1,808
Guidance	6,735	6,211	4,727	(3,643)	4,576
AP Testing	3,205	40,900	42,356	(475)	1,274
Parking	491	750	970	(201)	70
Technology	814	-	-	-	814
Media	419	128	34	-	513
Meeting Expenses	-	-	519	519	-
Staff Appreciation	-	-	7,688	7,688	-
Community Activities	-	-	243	243	-
Sales Tax	-	2,866	3,094	228	-
Athletics	18,888	47,705	87,786	35,354	14,161
Class Activities	15,030	38,573	51,408	9,914	12,109
Instruction	44,761	28,313	48,193	27,554	52,435
Publications	5,006	1,482	3,162	1,016	4,342
Graduation	-	2,000	2,282	282	-
PBIS	97	-	947	850	-
Grants	1,500	1,000	423	500	2,577
Donations	-	42,208	-	(42,208)	-
Clubs	23,561	8,566	19,792	11,915	24,250
Field Trips	201	94,684	111,110	16,705	480
Pictures	2,748	9,013	-	(9,194)	2,567
Vending	-	2,580	-	(2,580)	-
Business Other	3,100	2,620	297	(3,357)	2,066
Fundraisers	1,455	100,350	48,272	(52,043)	1,490
Scholarships	-	500	500	-	-
Staff Owned	<u>1,585</u>	<u>1,807</u>	<u>3,155</u>	<u>1,044</u>	<u>1,281</u>
Total	<u>\$ 134,783</u>	<u>\$ 433,145</u>	<u>\$ 441,115</u>	<u>\$ -</u>	<u>\$ 126,813</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 RIDGE HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

Exhibit D-7

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 13,962	\$ 3,383	\$ 14,314	\$ 9,382	\$ 12,413
Graduation	-	2,000	2,207	207	-
Guidance	9,713	7,302	7,373	(5,529)	4,113
AP Testing	8,059	101,234	100,394	(675)	8,224
Parking	120	2,862	600	(2,052)	330
Media	936	-	100	-	836
Community Activities	-	-	2,996	2,996	-
Meeting Expenses	-	3	1,375	1,372	-
Staff Appreciation	-	37	10,566	10,529	-
Sales Tax	-	1,772	1,944	172	-
Professional Development	-	-	3,150	3,150	-
Grants	1,478	1,200	815	(500)	1,363
Donations	-	28,729	-	(28,729)	-
Athletics	25,255	48,921	69,003	15,560	20,733
Class Activities	26,077	47,246	57,379	3,406	19,350
Instruction	48,353	20,041	36,892	20,377	51,879
Clubs	29,325	20,098	25,933	(80)	23,410
Pictures	1,690	12,830	-	(14,112)	408
Vending	663	2,622	-	(1,652)	1,633
Business Other	635	8,662	-	(8,360)	937
Staff Owned	527	589	1,945	830	1
Field Trips	4,731	250,641	279,625	24,253	-
Scholarships	-	-	2,000	2,000	-
Fundraisers	<u>-</u>	<u>85,303</u>	<u>52,758</u>	<u>(32,545)</u>	<u>-</u>
Total	<u>\$ 171,524</u>	<u>\$ 645,475</u>	<u>\$ 671,369</u>	<u>\$ -</u>	<u>\$ 145,630</u>

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

MOUNT HEBRON HIGH

Exhibit D-8

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES MOUNT HEBRON HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 3,343	\$ 3,687	\$ 13,407	\$ 6,377	\$ -
Guidance	10,810	7,479	5,480	-	12,809
Graduation	-	2,000	1,998	-	2
AP Testing	2,596	71,956	72,827	-	1,725
PSAT testing	-	2,122	5,805	3,683	-
Parking	2,451	2,835	1,067	(3,683)	536
Media	1,099	140	-	(28)	1,211
Staff Appreciation	-	-	2,835	2,835	-
Meeting Expenses	-	-	60	60	-
Sales Tax	-	1,934	2,029	95	-
Professional Development	-	-	1,485	1,485	-
Vending	8,937	2,392	-	(3,258)	8,071
Pictures	8,640	11,413	-	(9,369)	10,684
Athletics	46,447	65,661	184,307	101,510	29,311
Class Activities	24,450	46,676	61,024	14,761	24,863
Instruction	56,767	68,520	67,923	1,769	59,133
Yearbook	16,851	3,024	-	-	19,875
Literary Magazine	156	-	845	800	111
Newspaper	166	-	-	27	193
Grants	780	296	590	(53)	433
Donations	10,341	97,302	-	(93,371)	14,272
Clubs	29,653	13,136	23,418	22,162	41,533
Field Trips	1	163,213	175,059	12,276	431
Fundraisers	1	118,601	59,992	(58,610)	-
Memorial/Scholarship	22,746	-	1,500	-	21,246
Staff Owned	<u>783</u>	<u>106</u>	<u>1,026</u>	<u>532</u>	<u>395</u>
Total	<u>\$ 247,018</u>	<u>\$ 682,493</u>	<u>\$ 682,677</u>	<u>\$ -</u>	<u>\$ 246,834</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, 2016

Exhibit D-9

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 5,404	\$ 1,888	\$ 5,181	\$ 1,697	\$ 3,808
Lost Books/Oblig.	2,573	938	14	(1,643)	1,854
Guidance	2,832	2,021	2,173	500	3,180
Mediation	54	46	-	-	100
PSAT	140	180	180	-	140
AP Tests	1,040	32,811	34,482	631	-
Parking	1,795	300	221	(1,000)	874
Media	1,261	576	1,643	-	194
Community Activities	1,800	18,023	18,096	407	2,134
Meeting Expenses	-	-	1,654	1,654	-
Staff Appreciation	-	-	2,748	2,748	-
Green School	1,103	-	-	-	1,103
Sales Tax	-	2,038	2,012	(24)	2
Athletics	38,281	72,273	112,802	40,364	38,116
Class Activities	10,247	24,538	24,652	3,387	13,520
Instruction	59,075	41,516	65,103	16,708	52,196
PBIS	1,928	7	1,755	247	427
Clubs	14,583	21,834	31,905	10,992	15,504
Grants	1,296	-	25	(1,023)	248
Donations	3,667	34,727	-	(33,939)	4,455
Field Trips	3,168	111,210	122,102	11,722	3,998
Pictures	5,860	7,200	-	(3,326)	9,734
Vending	161	11,772	4,470	(7,168)	295
Business Other	5,114	1,500	-	(2,522)	4,092
Graduation	2	2,000	1,529	(30)	443
Fundraisers	1	84,126	42,128	(41,999)	-
Yearbook	627	-	85	-	542
Newspaper	91	310	376	759	784
Staff Owned	<u>2,096</u>	<u>2,236</u>	<u>2,978</u>	<u>858</u>	<u>2,212</u>
Total	<u>\$ 164,199</u>	<u>\$ 474,070</u>	<u>\$ 478,314</u>	<u>\$ -</u>	<u>\$ 159,955</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 1,851	\$ 822	\$ 7,927	\$ 5,274	\$ 20
Lost Books/Oblig.	1,628	2,492	2,519	(98)	1,503
Student Services	7,505	8,417	6,114	1,315	11,123
AP Testing	3,424	62,228	63,325	135	2,462
Parking	60	1,985	395	(1,170)	480
Media	448	-	90	(140)	218
Meeting Expenses	-	-	436	436	-
Staff Appreciation	-	-	6,027	6,027	-
Sales Tax	338	1,775	2,207	94	-
Athletics	29,507	62,979	107,493	53,519	38,512
Class Activities	12,286	40,112	41,756	3,961	14,603
Instruction	86,606	73,456	90,923	18,387	87,526
Donations	5	52,480	-	(52,485)	-
Clubs	28,183	31,924	35,116	47	25,038
Field Trips	1,742	93,078	104,226	12,344	2,938
Graduation	-	2,128	2,137	9	-
Pictures	6,731	11,703	5,267	(10,387)	2,780
Vending	469	1,537	-	(1,113)	893
Fundraisers	-	62,465	27,241	(35,224)	-
Scholarships	7,424	-	1,000	-	6,424
Business Other	780	1,560	-	(1,104)	1,236
Staff Owned	<u>501</u>	<u>-</u>	<u>309</u>	<u>173</u>	<u>365</u>
Total	<u>\$ 189,488</u>	<u>\$ 511,141</u>	<u>\$ 504,508</u>	<u>\$ -</u>	<u>\$ 196,121</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, 2016

Exhibit D-11

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ -	\$ 130	\$ 3,712	\$ 3,582	\$ -
Graduation	14	2,000	2,036	22	-
Lost Books/Oblig.	5,228	3,435	110	(3,476)	5,077
Student Help Fund	18	-	93	75	-
Guidance	10,039	10,200	11,920	349	8,668
AP Testing	2,002	137,388	133,463	-	5,927
PSAT Testing	-	1,050	1,050	-	-
Parking	3,919	4,548	936	(620)	6,911
Media	176	-	57	56	175
Meeting Expenses	-	-	71	107	36
Staff Appreciation	-	-	5,934	5,934	-
Professional Development	-	-	2,739	2,739	-
Sales Tax	453	3,558	3,864	710	857
Athletics	31,841	81,818	150,720	73,121	36,060
Class Activities	17,872	52,291	65,290	5,548	10,421
Instruction	65,572	32,469	62,996	32,751	67,796
Donations	10,063	100,808	-	(68,904)	41,967
Clubs	53,133	79,930	115,027	21,015	39,051
Field Trips	2,091	93,624	93,996	823	2,542
Commissions	5,731	15,969	-	(1,517)	20,183
Yearbook	1,499	4,268	3,912	620	2,475
Literary Magazine	450	-	-	-	450
Newspaper	160	-	-	-	160
Fundraisers	-	151,913	76,497	(75,416)	-
Scholarships	4,009	1,000	2,700	1,694	4,003
Staff Owned	<u>528</u>	<u>2,411</u>	<u>3,680</u>	<u>787</u>	<u>46</u>
Total	<u>\$ 214,798</u>	<u>\$ 778,810</u>	<u>\$ 740,803</u>	<u>\$ -</u>	<u>\$ 252,805</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 9,220	\$ 266	\$ 2,022	\$ (5,546)	\$ 1,918
Health Room	290	-	10	(280)	-
Lost Books/Oblig.	5,439	3,241	327	(499)	7,854
Student Help Fund	1,611	-	542	750	1,819
Graduation	-	2,239	2,540	301	-
Guidance	11,103	4,774	2,220	(6,084)	7,573
AP	-	38,649	38,527	-	122
PSAT	14	364	365	(13)	-
SAT	388	20	-	-	408
Parking	397	810	429	-	778
Media	83	31	46	48	116
Meeting Expenses	-	-	1,097	1,097	-
Staff Appreciation	-	-	6,640	6,640	-
Sales Tax	-	3,105	3,098	(7)	-
Athletics	19,667	61,001	63,260	14,948	32,356
Class Activities	7,448	15,515	29,500	13,077	6,540
Instruction	48,860	35,099	54,245	34,733	64,447
Grants	1,122	-	266	(24)	832
Donations	28	25,691	5,898	(16,375)	3,446
Clubs	12,431	9,240	16,006	11,505	17,170
Field Trips	621	77,896	85,407	7,956	1,066
Pictures	7,753	6,460	-	(7,451)	6,762
Vending	9,170	263	-	(507)	8,926
Business Other	7,305	2,830	-	8,000	18,135
Fundraisers	-	117,250	53,152	(64,098)	-
Scholarships	16,757	-	14,839	1,322	3,240
Staff Social	-	-	337	507	170
Total	<u>\$ 159,707</u>	<u>\$ 404,744</u>	<u>\$ 380,773</u>	<u>\$ -</u>	<u>\$ 183,678</u>

SPECIAL SCHOOLS



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, 2016

Exhibit E-1

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 6,261	\$ 236	\$ 2,267	\$ (354)	\$ 3,876
Media	320	-	-	(320)	-
Meeting Expenses	-	-	675	675	-
Sales Tax	-	65	65	-	-
PC System/Comp Networking	7	1,696	1,758	500	445
Construction Mgmt Academy	783	-	64	-	719
Construction Mfg Deck	5,904	-	-	-	5,904
Academy of Finance	976	-	913	500	563
EPT	14	-	-	-	14
Health Services	292	-	-	-	292
HRT	341	-	-	-	341
Biotech	33	-	-	-	33
Early College Program	-	-	390	390	-
Donations	-	3,470	-	(2,970)	500
Skills USA Club	512	7,811	11,263	3,280	340
Auto Academy	-	116	-	-	116
Fundraisers	30	4,171	1,920	(2,281)	-
Field Trips	796	3,798	4,378	580	796
Staff Owned	92	1,040	983	-	149
School Store	778	599	155	-	1,222
Vending	<u>1,462</u>	<u>803</u>	<u>-</u>	<u>-</u>	<u>2,265</u>
Total	<u>\$ 18,601</u>	<u>\$ 23,805</u>	<u>\$ 24,831</u>	<u>\$ -</u>	<u>\$ 17,575</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, 2016

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 3,318	\$ 135	\$ 2,960	\$ 1,273	\$ 1,766
Meeting Expenses	250	-	159	(91)	-
Staff Appreciation	-	-	1,450	1,450	-
Sales Tax	-	-	1,068	1,068	-
Professional Development	-	-	1,497	1,497	-
Student Activities	16,075	1,875	15,378	8,309	10,881
Donations	4,376	18,140	1,499	(13,931)	7,086
Field Trip	-	773	1,995	1,336	114
Graduation	160	786	1,214	268	-
Pictures	-	489	-	-	489
Horticulture	28,620	40,789	31,070	(1,068)	37,271
Guttentag Memorial	111	-	-	(111)	-
Staff Owned	<u>575</u>	<u>300</u>	<u>300</u>	<u>-</u>	<u>575</u>
Total	<u>\$ 53,485</u>	<u>\$ 63,287</u>	<u>\$ 58,590</u>	<u>\$ -</u>	<u>\$ 58,182</u>

HOMEWOOD

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES HOMEWOOD SCHOOL FUNDS YEAR ENDED JUNE 30, 2016

Exhibit E-3

	Balance July 1, 2015	Increases	Decreases	Net Transfers	Balance June 30, 2016
General Office	\$ 7,837	\$ 12,740	\$ 13,974	\$ (1,439)	\$ 5,164
Graduation	2,000	2,000	-	-	4,000
Community Activities	-	-	750	750	-
PBIS	-	483	-	-	483
Staff Appreciation	-	100	789	689	-
Donations	6	924	-	-	930
Memorial/Scholarship	651	-	-	-	651
Pictures	80	-	-	-	80
Staff Owned	1,907	-	-	-	1,907
Vending	<u>83</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>133</u>
					-
Total	<u>\$ 12,564</u>	<u>\$ 16,297</u>	<u>\$ 15,513</u>	<u>\$ -</u>	<u>\$ 13,348</u>



SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

HOWARD COUNTY PUBLIC SCHOOL SYSTEM YEAR ENDED JUNE 30, 2016 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES SCHOOL FUNDS

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 recognizes transactions when cash is received or disbursed. Generally accepted accounting principles follow the accrual basis of accounting which recognizes transactions when the underlying activity giving rise to the collection or disbursement occurs. Receipts and disbursements are recorded in the respective funds that relate to the transactions giving rise to the receipts and disbursements, and transfers are recorded when funds are reallocation from one fund to another fund.