

# SCHOOL FUNDS

Fiscal Year Ended June 30, 2017



**Howard  
County**  
Public School System

# Howard County Public School System

A component Unit of Howard County, Maryland

## School Activity Funds

Prepared By:

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**INDEPENDENT AUDITORS' REPORT ON  
SUPPLEMENTARY INFORMATION**

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

We have audited the financial statements of the governmental activities, the business-type activities, the each major fund, and the aggregate remaining fund information of the Howard County Public Schools (HCPSS) as of and for the year ended June 30, 2017, and have issued our report thereon dated September 29, 2017, which expressed an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise HCPSS's basic financial statements. The accompanying statements of the School Funds of HCPSS are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
September 29, 2017

**ALL  
SCHOOL FUNDS**

# ALL SCHOOL FUNDS

Exhibit A-1  
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## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2017</u>
<b>Elementary Schools</b>				
Atholton Elementary	\$ 16,865	\$ 46,119	\$ 47,368	\$ 15,616
Bellows Spring Elementary	44,081	87,190	89,270	42,001
Bollman Bridge Elementary	24,162	76,763	67,561	33,364
Bryant Woods Elementary	15,514	40,162	42,316	13,360
Bushy Park Elementary	29,029	41,079	43,001	27,107
Centennial Lane Elementary	20,098	49,007	51,343	17,762
Clarksville Elementary	27,338	41,978	38,422	30,894
Clemens Crossing Elementary	43,193	54,331	53,928	43,596
Cradlerock School	24,151	44,713	50,256	18,608
Dayton Oaks Elementary	45,683	103,365	90,325	58,723
Deep Run Elementary	39,455	61,795	69,449	31,801
Duckett's Lane Elementary	17,577	50,743	52,654	15,666
Elkridge Elementary	59,499	53,757	55,681	57,575
Forest Ridge Elementary	21,975	38,177	36,142	24,010
Fulton Elementary	31,224	68,178	65,224	34,178
Gorman Crossing Elementary	47,102	64,667	72,735	39,034
Guilford Elementary	39,408	26,723	35,514	30,617
Hammond Elementary	8,303	53,157	42,600	18,860
Hollifield Station Elementary	33,282	104,306	101,007	36,581
Ilchester Elementary	102,922	92,014	95,816	99,120
Jeffers Hill Elementary	32,335	36,361	33,907	34,789
Laurel Woods Elementary	14,924	33,459	34,748	13,635
Lisbon Elementary	12,973	57,660	45,494	25,139
Longfellow Elementary	17,303	65,271	63,056	19,518
Manor Woods Elementary	30,610	60,991	53,174	38,427
Northfield Elementary	22,561	61,752	61,687	22,626
Phelps Luck Elementary	33,704	30,662	39,692	24,674
Pointers Run Elementary	79,948	102,170	123,009	59,109
Rockburn Elementary	42,023	118,383	122,994	37,412
Running Brook Elementary	26,923	79,571	73,666	32,828
St. John's Lane Elementary	43,214	35,650	40,285	38,579
Stevens Forest Elementary	36,786	36,814	33,568	40,032
Swansfield Elementary	22,278	21,960	24,585	19,653
Talbot Springs Elementary	22,910	28,328	27,511	23,727

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



# ALL SCHOOL FUNDS

Exhibit A-1  
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## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2017</u>
<b>Elementary Schools</b>				
Thunder Hill Elementary	17,408	35,660	32,057	21,011
Triadelphia Ridge Elementary	40,521	80,552	70,925	50,148
Veterans Elementary	41,548	107,457	109,009	39,996
Waterloo Elementary	65,680	81,969	76,244	71,405
Waverly Elementary	29,970	78,257	83,638	24,589
West Friendship Elementary	22,417	25,334	22,433	25,318
Worthington Elementary	37,306	42,677	38,394	41,589
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Total - Elementary Schools	\$ 1,384,203	\$ 2,419,162	\$ 2,410,688	\$ 1,392,677

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2017</u>
<b>Middle Schools</b>				
Bonnie Branch Middle	\$ 74,494	\$ 149,963	\$ 152,959	\$ 71,498
Burleigh Manor Middle	87,378	245,052	259,709	72,721
Clarksville Middle	66,983	165,766	169,149	63,600
Dunloggin Middle	38,988	102,139	101,212	39,915
Elkridge Landing Middle	23,355	115,358	108,778	29,935
Ellicott Mills Middle	42,193	171,282	179,915	33,560
Folly Quarter Middle	36,874	133,259	136,903	33,230
Glenwood Middle	35,699	119,842	115,686	39,855
Hammond Middle	19,722	80,363	82,688	17,397
Harper's Choice Middle	14,016	99,415	96,287	17,144
Lake Elkhorn Middle	11,795	77,685	76,387	13,093
Lime Kiln Middle	39,492	103,881	100,758	42,615
Mayfield Woods Middle	32,776	99,555	104,504	27,827
Mount View Middle	61,920	243,981	258,308	47,593
Murray Hill Middle	15,709	73,619	73,694	15,634
Oakland Mills Middle	11,744	93,841	88,901	16,684
Patapsco Middle	39,094	108,001	112,774	34,321
Patuxent Valley Middle	14,429	97,251	97,922	13,758
Thomas Viaduct Middle	16,221	90,539	80,757	26,003
Wilde Lake Middle	31,546	107,704	109,801	29,449
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Total - Middle Schools	\$ 714,428	\$ 2,478,496	\$ 2,507,092	\$ 685,832

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

# ALL SCHOOL FUNDS

Exhibit A-1  
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**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>		<u>Increases</u>		<u>Decreases</u>		<u>Balance</u> <u>June 30, 2017</u>
<b>High Schools</b>							
Atholton High	\$ 245,208	\$	455,539	\$	493,308	\$	207,439
Centennial High	367,084		941,279		935,760		372,603
Glenelg High	279,036		736,605		731,108		284,533
Hammond High	171,065		504,860		494,999		180,926
Howard High	384,375		719,565		780,667		323,273
Long Reach High	126,813		430,854		427,681		129,986
Marriotts Ridge High	145,630		745,034		738,440		152,224
Mount Hebron High	246,834		756,794		787,916		215,712
Oakland Mills High	159,955		356,617		333,182		183,390
Reservoir High	196,121		589,917		584,928		201,110
River Hill High	252,805		850,457		834,756		268,506
Wilde Lake High	183,678		391,973		375,780		199,871
<b>Total - High Schools</b>	<b>\$ 2,758,604</b>	<b>\$</b>	<b>7,479,494</b>	<b>\$</b>	<b>7,518,525</b>	<b>\$</b>	<b>2,719,573</b>
<b>Special Schools</b>							
Applications and Research Lab	\$ 17,575	\$	14,696	\$	14,587	\$	17,684
Cedar Lane School	58,182		49,861		60,017		48,026
Howard Co. Homewood Sch.	13,348		16,105		8,683		20,770
<b>Total - Special Schools</b>	<b>\$ 89,105</b>	<b>\$</b>	<b>80,662</b>	<b>\$</b>	<b>83,287</b>	<b>\$</b>	<b>86,480</b>
<b>Total - All Schools</b>	<b>\$ 4,946,340</b>	<b>\$</b>	<b>12,457,814</b>	<b>\$</b>	<b>12,519,592</b>	<b>\$</b>	<b>4,884,562</b>

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

# **ELEMENTARY SCHOOLS**

# ATHOLTON ELEMENTARY SCHOOL

Exhibit B-1

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ATHOLTON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 72	\$ 450	\$ 4,061	\$ 3,539	\$ -
Media	1,005	181	1,530	2,128	1,784
Staff Appreciation	-	-	2,469	2,469	-
Community Activities	134	1,025	1,000	-	159
Green School	1,488	-	345	-	1,143
Sales Tax	6	212	233	15	-
Special Education	-	-	15	15	-
Student Activities	-	699	4,909	4,210	-
STEM	247	-	52	-	195
Gifted and Talented	-	-	47	47	-
RECC	5,892	13,545	14,722	-	4,715
Instruction	154	387	702	338	177
Donations	871	9,202	-	(7,932)	2,141
Field Trips	-	11,489	11,553	200	136
Pictures	5,234	4,256	-	(4,761)	4,729
Vending	-	215	-	-	215
Fundraisers	-	595	595	-	-
Publications	1,762	3,863	5,135	(268)	222
<b>Total</b>	<b>\$ 16,865</b>	<b>\$ 46,119</b>	<b>\$ 47,368</b>	<b>\$ -</b>	<b>\$ 15,616</b>

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

# BELLOWS SPRING ELEMENTARY SCHOOL

Exhibit B-2

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES BELLOWS SPRING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 2,396	\$ 246	\$ 1,419	\$ -	\$ 1,223
Media	4,428	9	-	-	4,437
Staff Appreciation	-	-	5,058	5,058	-
Green School	493	-	-	-	493
Sales Tax	-	69	112	60	17
Professional Development	-	-	79	79	-
Class Activities	312	101	418	5	-
Student Activities	416	1,266	1,598	245	329
STEM	235	-	44	-	191
Gifted and Talented	383	-	379	-	4
ESOL	148	-	66	-	82
RECC	12,147	40,639	42,669	(108)	10,009
Instruction	4,525	3,645	3,809	3,974	8,335
Donations	11,493	6,320	3,822	(4,428)	9,563
Clubs	914	-	799	-	115
Field Trips	74	20,533	21,319	761	49
School Store	2,391	-	-	-	2,391
Pictures	2,979	5,188	-	(5,248)	2,919
Vending	-	154	-	-	154
Fundraisers	-	8,960	7,474	(398)	1,088
Publications	381	60	60	-	381
Staff Owned	366	-	145	-	221
<b>Total</b>	<b>\$ 44,081</b>	<b>\$ 87,190</b>	<b>\$ 89,270</b>	<b>\$ -</b>	<b>\$ 42,001</b>

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

# BOLLMAN BRIDGE ELEMENTARY SCHOOL

Exhibit B-3

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES BOLLMAN BRIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 679	\$ 586	\$ 1,000	\$ 459	\$ 724
PBIS	-	250	-	305	555
Media	1,115	-	4,433	4,009	691
Staff Appreciation	-	-	1,689	1,689	-
Community Activities	-	-	1,626	1,662	36
Green School	-	-	10	100	90
Sales Tax	-	246	243	(3)	-
Professional Development	92	-	495	403	-
Class Activities	202	920	3,746	3,021	397
Special Education	13	-	-	(13)	-
Student Activities	1,685	1,744	6,294	4,249	1,384
RECC	4,309	31,734	25,107	(1,261)	9,675
Instruction	320	795	1,053	134	196
Grants	-	300	-	(300)	-
Donations	5,448	3,286	-	(1,702)	7,032
Field Trips	118	15,741	17,127	1,504	236
Pictures	8,507	4,430	-	(3,317)	9,620
Vending	298	291	-	(589)	-
Fundraisers	-	11,643	-	(11,643)	-
Publications	-	4,797	4,538	(259)	-
Staff Owned	1,376	-	200	1,552	2,728
<b>Total</b>	<b>\$ 24,162</b>	<b>\$ 76,763</b>	<b>\$ 67,561</b>	<b>\$ -</b>	<b>\$ 33,364</b>

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

# BRYANT WOODS ELEMENTARY SCHOOL

Exhibit B-4

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES BRYANT WOODS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 2,598	\$ 772	\$ 3,490	\$ 1,640	\$ 1,520
Media	1,146	-	1,970	1,804	980
Meeting Expenses	-	-	59	59	-
Staff Appreciation	-	-	3,861	3,861	-
Community Activities	-	-	90	90	-
Sales Tax	3	-	2	(1)	-
Class Activities	-	-	216	686	470
Student Activities	791	600	2,322	2,663	1,732
Instruction	360	274	1,419	877	92
Grants	356	-	-	(112)	244
Donations	8,147	2,914	-	(5,808)	5,253
Field Trips	1,146	14,348	16,758	3,198	1,934
School Store	-	-	-	-	-
Pictures	-	2,470	-	(1,443)	1,027
Vending	-	483	-	(483)	-
Fundraisers	-	17,521	10,490	(7,031)	-
Staff Owned	967	780	1,639	-	108
<b>Total</b>	<b>\$ 15,514</b>	<b>\$ 40,162</b>	<b>\$ 42,316</b>	<b>\$ -</b>	<b>\$ 13,360</b>

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

# BUSHY PARK ELEMENTARY SCHOOL

Exhibit B-5

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES BUSHY PARK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 22,624	\$ 106	\$ 8,783	\$ 6,677	\$ 20,624
Media	1,724	258	-	-	1,982
Staff Appreciation	-	-	3,734	3,734	-
Class Activities	4	-	-	(4)	-
Special Education	151	-	-	-	151
Student Activities	7	1,111	1,518	405	5
Gifted and Talented	1	-	-	(1)	-
RECC	2,673	3,655	4,836	(442)	1,050
Instruction	575	304	355	650	1,174
Donations	-	2,162	-	(2,162)	-
Clubs	445	-	456	777	766
Field Trips	825	23,072	23,319	777	1,355
Pictures	-	10,034	-	(10,034)	-
Fundraisers	-	377	-	(377)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 29,029</u>	<u>\$ 41,079</u>	<u>\$ 43,001</u>	<u>\$ -</u>	<u>\$ 27,107</u>

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



# CENTENNIAL LANE ELEMENTARY SCHOOL

Exhibit B-6

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CENTENNIAL LANE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ -	\$ 369	\$ 1,726	\$ 1,357	\$ -
PBIS	-	-	851	851	-
Guidance	126	357	35	-	448
Technology	-	-	7,598	7,598	-
Media	319	222	-	(21)	520
Meeting Expenses	-	-	1,240	1,240	-
Staff Appreciation	-	-	4,025	4,025	-
Green School	197	-	-	-	197
Class Activities	-	385	1,799	1,414	-
Special Education	-	-	37	37	-
Student Activities	1,135	1,299	8,742	6,350	42
STEM	-	-	90	90	-
Gifted and Talented	100	-	197	197	100
ESOL	-	-	201	201	-
Instruction	226	923	1,742	805	212
Donations	12,897	18,198	-	(19,516)	11,579
Field Trips	1,429	20,345	22,241	637	170
Pictures	3,342	6,066	-	(5,265)	4,143
Vending	261	153	-	(129)	285
Fundraisers	-	690	690	-	-
Staff Owned	66	-	129	129	66
<b>Total</b>	<b>\$ 20,098</b>	<b>\$ 49,007</b>	<b>\$ 51,343</b>	<b>\$ -</b>	<b>\$ 17,762</b>

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

# CLARKSVILLE ELEMENTARY SCHOOL

Exhibit B-7

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CLARKSVILLE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 1,940	\$ 679	\$ 1,821	\$ (160)	\$ 638
Guidance	623	-	-	-	623
Technology	20	-	-	52	72
Media	9,518	228	2,166	2,182	9,762
Staff Appreciation	-	-	3,391	3,391	-
Community Activities	-	-	66	66	-
Sales Tax	428	-	423	(5)	-
Class Activities	-	-	88	88	-
Special Education	285	-	-	-	285
Student Activities	-	841	8,068	7,485	258
Instruction	354	557	517	3,799	4,193
Donations	3,333	5,351	-	(7,639)	1,045
Field Trips	24	19,334	19,826	1,081	613
Pictures	10,665	5,983	-	(3,391)	13,257
Vending	148	-	-	-	148
Fundraisers	-	8,349	2,056	(6,293)	-
Publications	-	656	-	(656)	-
<b>Total</b>	<u>\$ 27,338</u>	<u>\$ 41,978</u>	<u>\$ 38,422</u>	<u>\$ -</u>	<u>\$ 30,894</u>

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

# CLEMENS CROSSING ELEMENTARY SCHOOL

Exhibit B-8

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CLEMENS CROSSING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 3,359	\$ 533	\$ 4,328	\$ 1,861	\$ 1,425
PBIS	158	-	542	384	-
Technology	-	-	150	150	-
Media	1,541	-	-	-	1,541
Meeting Expenses	-	-	213	213	-
Staff Appreciation	-	-	1,544	1,544	-
Community Activities	-	-	429	429	-
Green School	477	-	-	-	477
Sales Tax	157	245	187	-	215
Class Activities	2,887	876	3,064	882	1,581
Special Education	-	-	9	9	-
Student Activities	3,369	4,622	22,865	19,788	4,914
Gifted and Talented	274	-	73	-	201
Instruction	1,913	460	1,856	1,592	2,109
Donations	20,031	16,649	-	(21,461)	15,219
Field Trips	167	17,601	17,187	1,435	2,016
School Store	1,072	439	289	(384)	838
Pictures	7,381	11,093	-	(6,442)	12,032
Vending	-	98	-	(98)	-
Staff Owned	407	1,715	1,192	98	1,028
	<u>\$ 43,193</u>	<u>\$ 54,331</u>	<u>\$ 53,928</u>	<u>\$ -</u>	<u>\$ 43,596</u>
Total	<u>\$ 43,193</u>	<u>\$ 54,331</u>	<u>\$ 53,928</u>	<u>\$ -</u>	<u>\$ 43,596</u>

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

# CRADLEROCK ELEMENTARY SCHOOL

Exhibit B-9

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES CRADLEROCK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ -	\$ 96	\$ 10,533	\$ 10,437	\$ -
Media	689	184	16	(31)	826
Meeting Expenses	-	-	1,305	1,305	-
Staff Appreciation	-	-	2,033	2,033	-
Sales Tax	-	231	231	-	-
Class Activities	60	-	-	(60)	-
Student Activities	5	4,677	5,555	933	60
STEM	319	-	-	140	459
Bridges	1,708	-	923	-	785
RECC	8,093	3,339	3,556	(542)	7,334
Instruction	1,072	1,481	1,552	-	1,001
Donations	8,921	12,021	-	(12,927)	8,015
Field Trips	25	13,125	14,682	1,532	-
Pictures	1,056	2,369	-	(3,425)	-
Vending	120	-	-	-	120
Fundraisers	-	5,360	5,391	31	-
Publications	2,075	1,830	4,479	574	-
Staff Owned	8	-	-	-	8
<b>Total</b>	<u>\$ 24,151</u>	<u>\$ 44,713</u>	<u>\$ 50,256</u>	<u>\$ -</u>	<u>\$ 18,608</u>

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

# DAYTON OAKS ELEMENTARY SCHOOL

Exhibit B-10

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES DAYTON OAKS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 3,948	\$ 23	\$ 343	\$ 305	\$ 3,933
Technology	13	879	718	5	179
Media	4,022	20	2,023	3,140	5,159
Meeting Expenses	-	-	274	274	-
Staff Appreciation	-	-	2,902	2,902	-
Community Activities	-	-	1,025	1,025	-
Class Activities	-	938	1,654	716	-
Special Education	266	-	-	-	266
Student Activities	3,430	1,115	722	(91)	3,732
Gifted and Talented	1,162	-	760	-	402
RECC	11,217	42,332	33,229	-	20,320
Instruction	3,685	2,275	2,322	1,572	5,210
Grants	174	-	-	-	174
Donations	43	9,237	-	(250)	9,030
Field Trips	1,793	30,665	28,558	(380)	3,520
Pictures	5,105	3,485	-	(4,201)	4,389
Vending	1,120	237	-	-	1,357
Fundraisers	-	11,709	6,692	(5,017)	-
Publications	1,836	-	1,212	-	624
Scholarships	7,503	450	7,891	-	62
Staff Owned	366	-	-	-	366
<b>Total</b>	<b>\$ 45,683</b>	<b>\$ 103,365</b>	<b>\$ 90,325</b>	<b>\$ -</b>	<b>\$ 58,723</b>

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

# DEEP RUN ELEMENTARY SCHOOL

Exhibit B-11

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES DEEP RUN ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 612	\$ 290	\$ 4,017	\$ 3,829	\$ 714
PBIS	-	-	303	303	-
Guidance	84	-	106	22	-
Technology	-	-	3,090	3,090	-
Media	307	-	-	-	307
Staff Appreciation	-	-	3,765	3,765	-
Community Activities	-	-	35	35	-
Green School	-	-	234	234	-
Sales Tax	-	193	204	11	-
Professional Development	-	-	1,071	1,071	-
Class Activities	1,313	-	692	(555)	66
Student Activities	2,097	3,243	6,923	2,884	1,301
STEM	1,231	1	-	-	1,232
Gifted and Talented	-	588	707	119	-
ESOL	-	-	1,775	1,775	-
RECC	10,423	24,481	26,626	(210)	8,068
Instruction	842	940	1,271	1,201	1,712
Donations	2,570	7,161	-	(5,606)	4,125
Field Trips	452	14,675	15,261	920	786
School Store	1,102	656	508	-	1,250
Pictures	17,523	6,580	-	(12,378)	11,725
Vending	496	22	-	(518)	-
Fundraisers	-	2,965	2,653	(312)	-
Publications	403	-	208	-	195
Staff Owned	-	-	-	320	320
<b>Total</b>	<b>\$ 39,455</b>	<b>\$ 61,795</b>	<b>\$ 69,449</b>	<b>\$ -</b>	<b>\$ 31,801</b>

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

# DUCKETTS LANE ELEMENTARY SCHOOL

Exhibit B-12

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES DUCKETTS LANE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ -	\$ 1,420	\$ 2,488	\$ 2,642	\$ 1,574
PBIS	-	-	-	204	204
Technology	-	-	962	975	13
Media	353	850	776	-	427
Staff Appreciation	-	-	3,567	3,567	-
Community Activities	654	926	2,083	1,102	599
Green School	-	-	579	699	120
Sales Tax	-	21	21	-	-
Class Activities	374	117	2,164	1,998	325
Special Education	-	-	1,082	1,085	3
Student Activities	1,261	1,710	293	(2,591)	87
Gifted and Talented	-	-	65	65	-
ESOL	-	-	99	99	-
Instruction	933	114	2,524	3,146	1,669
Grants	59	-	58	(1)	-
Donations	6,455	7,237	-	(6,245)	7,447
Clubs	100	-	704	649	45
Field Trips	-	22,150	26,505	4,355	-
Pictures	7,034	3,643	-	(8,112)	2,565
Vending	354	234	-	-	588
Fundraisers	-	12,321	7,259	(5,062)	-
Publications	-	-	1,425	1,425	-
<b>Total</b>	<u>\$ 17,577</u>	<u>\$ 50,743</u>	<u>\$ 52,654</u>	<u>\$ -</u>	<u>\$ 15,666</u>

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

# ELKRIDGE ELEMENTARY SCHOOL

Exhibit B-13

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ELKRIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 11,250	\$ 1,930	\$ 3,929	\$ (32)	\$ 9,219
PBIS	49	-	-	-	49
Technology	200	-	1,299	1,099	-
Media	1,940	252	27	-	2,165
Meeting Expenses	-	-	258	258	-
Staff Appreciation	-	-	3,149	3,149	-
Community Activities	426	-	-	-	426
Sales Tax	-	252	279	27	-
Class Activities	395	-	402	897	890
Special Education	196	-	-	-	196
Student Activities	6,451	1,501	7,072	1,165	2,045
STEM	1,223	-	-	-	1,223
Gifted and Talented	732	1,382	1,548	(4)	562
Instruction	10,440	2,626	3,159	1,683	11,590
Donations	12,774	7,177	-	(3,827)	16,124
Field Trips	78	25,860	27,576	1,682	44
Pictures	12,014	5,101	-	(4,656)	12,459
Vending	-	296	-	(296)	-
Fundraisers	-	2,741	1,170	(1,571)	-
Staff Owned	1,331	4,639	5,813	426	583
<b>Total</b>	<u>\$ 59,499</u>	<u>\$ 53,757</u>	<u>\$ 55,681</u>	<u>\$ -</u>	<u>\$ 57,575</u>

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



# FOREST RIDGE ELEMENTARY SCHOOL

Exhibit B-14

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOREST RIDGE ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 916	\$ 984	\$ 1,453	\$ 1,297	\$ 1,744
Technology	981	-	153	-	828
Media	632	-	2,247	3,094	1,479
Meeting Expenses	-	-	870	870	-
Staff Appreciation	-	-	2,121	2,121	-
Community Activities	181	-	345	164	-
Green School	174	-	75	20	119
Class Activities	3,555	-	75	-	3,480
Student Activities	875	1,336	2,381	170	-
STEM	520	-	24	-	496
Gifted and Talented	536	-	14	-	522
ESOL	50	-	255	205	-
Instruction	5,961	755	3,246	1,560	5,030
Grants	672	-	-	-	672
Donations	2,628	6,668	-	(4,763)	4,533
Field Trips	676	15,229	19,566	4,982	1,321
Pictures	3,258	4,333	-	(4,235)	3,356
Vending	-	119	-	(119)	-
Fundraisers	-	8,194	2,709	(5,485)	-
Staff Owned	360	559	608	119	430
Total	<u>\$ 21,975</u>	<u>\$ 38,177</u>	<u>\$ 36,142</u>	<u>\$ -</u>	<u>\$ 24,010</u>

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

# FULTON ELEMENTARY SCHOOL

Exhibit B-15

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FULTON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 4,636	\$ 641	\$ 3,864	\$ 2,320	\$ 3,733
PBIS	-	-	166	166	-
Media	3,317	337	6,336	3,397	715
Meeting Expenses	-	-	434	434	-
Staff Appreciation	-	-	2,092	2,092	-
Sales Tax	-	-	84	84	-
Professional Development	-	-	2,653	2,653	-
Class Activities	916	1,330	2,149	718	815
Special Education	491	-	1,212	721	-
Student Activities	2,045	1,486	4,449	3,231	2,313
STEM	-	-	-	3,000	3,000
Gifted and Talented	-	-	78	78	-
Instruction	95	934	1,217	752	564
Donations	3,949	8,537	-	(10,213)	2,273
Field Trips	424	36,178	35,741	(463)	398
Pictures	9,565	7,321	-	(4,691)	12,195
Vending	-	180	-	(42)	138
Fundraisers	-	9,043	4,749	(4,294)	-
Publications	5,786	2,191	-	57	8,034
	<u>\$ 31,224</u>	<u>\$ 68,178</u>	<u>\$ 65,224</u>	<u>\$ -</u>	<u>\$ 34,178</u>
<b>Total</b>	<b>\$ 31,224</b>	<b>\$ 68,178</b>	<b>\$ 65,224</b>	<b>\$ -</b>	<b>\$ 34,178</b>

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

# GORMAN CROSSING ELEMENTARY SCHOOL

Exhibit B-16

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES GORMAN CROSSING ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 3,088	\$ 231	\$ 9,787	\$ 8,316	\$ 1,848
Media	4,009	327	3,989	1,978	2,325
Meeting Expenses	-	-	1,026	1,026	-
Staff Appreciation	-	-	3,212	3,212	-
Community Activities	-	-	100	100	-
Sales Tax	-	142	174	73	41
Class Activities	111	-	1,005	952	58
Special Education	-	-	468	468	-
Student Activities	317	1,336	583	(1,070)	-
STEM	326	-	-	(248)	78
Gifted and Talented	46	-	294	248	-
RECC	10,801	16,614	19,036	-	8,379
Instruction	2,077	169	1,149	-	1,097
Donations	16,010	8,747	-	(7,843)	16,914
Clubs	18	-	-	-	18
Field Trips	751	21,629	23,488	1,108	-
Pictures	8,244	5,815	-	(5,795)	8,264
Vending	-	112	100	-	12
Fundraisers	-	9,003	5,124	(3,879)	-
Publications	1,304	542	3,200	1,354	-
	<u>\$ 47,102</u>	<u>\$ 64,667</u>	<u>\$ 72,735</u>	<u>\$ -</u>	<u>\$ 39,034</u>
Total	<u>\$ 47,102</u>	<u>\$ 64,667</u>	<u>\$ 72,735</u>	<u>\$ -</u>	<u>\$ 39,034</u>

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

# GUILFORD ELEMENTARY SCHOOL

Exhibit B-17

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES GUILFORD ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 24,914	\$ 199	\$ 3,450	\$ (2,962)	\$ 18,701
PBIS	776	55	712	408	527
Media	2,225	-	675	1,367	2,917
Meeting Expenses	-	-	1,203	1,203	-
Staff Appreciation	-	-	1,989	1,989	-
Community Activities	-	-	507	507	-
Green School	298	-	41	-	257
Sales Tax	35	139	229	55	-
Professional Development	1,911	-	3,020	1,150	41
Student Activities	7,072	936	3,318	(677)	4,013
Gifted and Talented	432	-	-	-	432
Bridges	690	329	483	-	536
Instruction	421	720	1,340	323	124
Donations	-	3,622	-	(3,092)	530
Field Trips	63	7,727	10,358	2,649	81
Pictures	-	3,315	-	(1,988)	1,327
Fundraisers	-	7,030	5,214	(1,816)	-
Publications	-	1,546	2,430	884	-
Staff Owned	571	1,105	545	-	1,131
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 39,408	\$ 26,723	\$ 35,514	\$ -	\$ 30,617

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

# HAMMOND ELEMENTARY SCHOOL

Exhibit B-18

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES HAMMOND ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 1,617	\$ 697	\$ 1,486	\$ 295	\$ 1,123
Technology	121	-	-	-	121
Media	4,010	-	-	915	4,925
Meeting Expenses	-	-	545	545	-
Staff Appreciation	-	2,607	1,738	(869)	-
Community Activities	-	-	209	437	228
Green School	1,430	-	45	-	1,385
Sales Tax	-	537	540	3	-
Professional Development	-	-	39	3,836	3,797
Class Activities	-	1,261	1,301	40	-
Student Activities	35	1,423	1,724	4,403	4,137
Instruction	141	1,970	1,789	(21)	301
Donations	-	1,496	600	(896)	-
Field Trips	886	18,412	19,500	362	160
Pictures	-	2,136	-	(201)	1,935
Fundraisers	-	16,265	6,778	(8,847)	640
Publications	63	6,353	6,306	(2)	108
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 8,303	\$ 53,157	\$ 42,600	\$ -	\$ 18,860

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

# HOLLIFIELD ELEMENTARY SCHOOL

Exhibit B-19

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
HOLLIFIELD STATION ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 11,663	\$ 1,526	\$ 9,310	\$ 7,395	\$ 11,274
Guidance	553	150	222	-	481
Media	3,050	463	2,086	1,899	3,326
Meeting Expenses	-	-	77	77	-
Green School	515	794	2,133	824	-
Sales Tax	-	248	248	-	-
Student Activities	410	1,334	1,720	(24)	-
STEM	30	-	-	(30)	-
Gifted and Talented	11	-	120	109	-
RECC	6,958	26,553	26,538	-	6,973
Instruction	5,187	10,613	10,573	643	5,870
Grants	-	1,000	580	(420)	-
Donations	-	2,065	-	(2,065)	-
Clubs	66	2,765	573	(66)	2,192
Field Trips	3,476	41,483	41,983	1,537	4,513
School Store	1,363	2,315	1,726	-	1,952
Pictures	-	6,290	-	(6,290)	-
Fundraisers	-	6,707	3,118	(3,589)	-
<b>Total</b>	<u>\$ 33,282</u>	<u>\$ 104,306</u>	<u>\$ 101,007</u>	<u>\$ -</u>	<u>\$ 36,581</u>

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

# ILCHESTER ELEMENTARY SCHOOL

Exhibit B-20

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ILCHESTER ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 4,829	\$ -	\$ 4,102	\$ 100	\$ 827
Guidance	201	-	276	75	-
Technology	1,011	-	1,011	-	-
Media	11,766	150	-	-	11,916
Meeting Expenses	-	-	112	112	-
Staff Appreciation	-	24	4,925	4,901	-
Community Activities	-	-	56	56	-
Green School	-	-	50	50	-
Sales Tax	-	192	194	2	-
Student Activities	12,827	1,364	13,085	2,472	3,578
STEM	694	-	485	-	209
Gifted and Talented	30	-	-	(30)	-
RECC	12,908	29,580	34,397	-	8,091
Instruction	1,660	1,814	1,335	500	2,639
Donations	19,517	9,582	-	(4,071)	25,028
Field Trips	2,795	32,306	33,679	1,852	3,274
Pictures	30,254	12,526	-	(5,569)	37,211
Vending	98	166	-	-	264
Fundraisers	-	2,019	1,569	(450)	-
Publications	4,332	2,291	540	-	6,083
<b>Total</b>	<b>\$ 102,922</b>	<b>\$ 92,014</b>	<b>\$ 95,816</b>	<b>\$ -</b>	<b>\$ 99,120</b>

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

# JEFFERS HILL ELEMENTARY SCHOOL

Exhibit B-21

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES JEFFERS HILL ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 25,017	\$ 149	\$ 4,621	\$ 3,226	\$ 23,771
PBIS	-	-	1,097	1,097	-
Technology	2,989	-	247	1,345	4,087
Media	1,272	-	-	(1,151)	121
Meeting Expenses	-	-	312	312	-
Staff Appreciation	-	-	2,027	2,027	-
Sales Tax	14	419	614	181	-
Class Activities	-	1,327	785	633	1,175
Student Activities	-	1,054	967	821	908
Gifted and Talented	234	-	20	-	214
Instruction	1,617	2,128	1,468	100	2,377
Grants	587	2,500	2,544	-	543
Donations	-	3,440	-	(3,057)	383
Field Trips	422	11,290	13,007	1,769	474
Pictures	-	2,660	-	(2,499)	161
Vending	-	71	-	-	71
Fundraisers	-	9,607	4,774	(4,833)	-
Staff Owned	183	1,716	1,424	29	504
<b>Total</b>	<b>\$ 32,335</b>	<b>\$ 36,361</b>	<b>\$ 33,907</b>	<b>\$ -</b>	<b>\$ 34,789</b>

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



# LAUREL WOODS ELEMENTARY SCHOOL

Exhibit B-22

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
LAUREL WOODS ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 9,119	\$ 279	\$ 2,374	\$ 628	\$ 7,652
Media	1,479	217	10	-	1,686
Meeting Expenses	-	-	1,047	1,047	-
Staff Appreciation	-	-	1,035	1,035	-
Sales Tax	43	-	43	-	-
Class Activities	681	-	1,311	1,354	724
Student Activities	-	2,424	2,814	390	-
Gifted and Talented	350	-	-	-	350
Instruction	2,078	476	1,458	1,661	2,757
Donations	-	230	-	(230)	-
Field Trips	1,174	13,533	14,132	(152)	423
Pictures	-	2,665	-	(2,665)	-
Fundraisers	-	13,329	10,484	(2,845)	-
Publications	-	223	-	(223)	-
Staff Owned	-	83	40	-	43
<b>Total</b>	<b>\$ 14,924</b>	<b>\$ 33,459</b>	<b>\$ 34,748</b>	<b>\$ -</b>	<b>\$ 13,635</b>

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

# LISBON ELEMENTARY SCHOOL

Exhibit B-23

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES LISBON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 465	\$ 297	\$ 170	\$ 359	\$ 951
PBIS	189	120	215	-	94
Technology	-	-	615	615	-
Staff Appreciation	-	-	565	565	-
Community Activities	-	-	-	5,037	5,037
Sales Tax	-	-	307	307	-
Professional Development	579	-	379	-	200
Student Activities	977	3,476	3,910	394	937
Gifted and Talented	61	-	61	-	-
Instruction	52	2,537	9,933	9,928	2,584
Donations	1,660	15,073	-	(10,028)	6,705
Field Trips	1,011	15,195	15,544	25	687
Pictures	1,399	6,435	-	(565)	7,269
Fundraisers	6,110	13,937	13,410	(6,637)	-
Staff Owned	470	590	385	-	675
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 12,973</u>	<u>\$ 57,660</u>	<u>\$ 45,494</u>	<u>\$ -</u>	<u>\$ 25,139</u>

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

# LONGFELLOW ELEMENTARY SCHOOL

Exhibit B-24

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES LONGFELLOW ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 549	\$ 74	\$ 7,476	\$ 9,416	\$ 2,563
PBIS	76	-	1,318	1,574	332
Guidance	-	-	798	798	-
Media	1,183	439	399	1,438	2,661
Meeting Expenses	-	-	587	587	-
Staff Appreciation	-	-	2,595	2,595	-
Community Activities	67	-	-	-	67
Green School	682	-	-	-	682
Sales Tax	-	803	793	(10)	-
Class Activities	-	-	824	995	171
Student Activities	606	836	1,136	42	348
STEM	-	-	299	929	630
RECC	6,096	14,544	14,273	-	6,367
Instruction	314	2,872	4,467	2,563	1,282
Grants	642	-	238	(12)	392
Donations	6,139	11,758	-	(15,767)	2,130
Field Trips	162	14,669	17,381	2,802	252
Pictures	-	4,074	-	(3,430)	644
Fundraisers	787	13,569	9,100	(4,520)	736
Publications	-	643	447	-	196
Staff Owned	-	990	925	-	65
<b>Total</b>	<b>\$ 17,303</b>	<b>\$ 65,271</b>	<b>\$ 63,056</b>	<b>\$ -</b>	<b>\$ 19,518</b>

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

# MANOR WOODS ELEMENTARY SCHOOL

Exhibit B-25

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES MANOR WOODS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 5,132	\$ 161	\$ 7,234	\$ 6,403	\$ 4,462
PBIS	833	-	736	-	97
Media	5,442	-	-	711	6,153
Green School	151	-	-	-	151
Professional Development	3,827	-	-	-	3,827
Class Activities	10	961	944	-	27
Student Activities	1,554	1,800	2,622	(560)	172
STEM	500	-	-	500	1,000
Gifted and Talented	25	-	23	-	2
Instruction	26	2,033	1,978	-	81
Donations	10,519	7,169	500	(4,368)	12,820
Field Trips	-	30,691	30,794	108	5
Pictures	1,266	6,132	350	(132)	6,916
Vending	261	556	-	-	817
Fundraisers	-	6,553	3,891	(2,662)	-
Publications	1,064	813	-	-	1,877
Staff Owned	-	4,122	4,102	-	20
<b>Total</b>	<b>\$ 30,610</b>	<b>\$ 60,991</b>	<b>\$ 53,174</b>	<b>\$ -</b>	<b>\$ 38,427</b>

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

# NORTHFIELD ELEMENTARY SCHOOL

Exhibit B-26

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES NORTHFIELD ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 4,059	\$ 548	\$ 2,947	\$ -	\$ 1,660
Media	531	239	-	-	770
Meeting Expenses	-	-	182	182	-
Staff Appreciation	-	-	2,206	2,206	-
Class Activities	-	2,285	-	(2,285)	-
Student Activities	-	1,258	15,331	14,073	-
Instruction	29	2,727	2,523	-	233
Grants	282	325	282	(325)	-
Donations	12,525	12,749	-	(14,627)	10,647
Field Trips	1,181	28,448	31,606	3,811	1,834
Pictures	3,307	6,563	-	(2,388)	7,482
Vending	173	-	-	(173)	-
Fundraisers	-	6,610	6,610	-	-
Publications	474	-	-	(474)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 22,561</u>	<u>\$ 61,752</u>	<u>\$ 61,687</u>	<u>\$ -</u>	<u>\$ 22,626</u>

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

# PHELPS LUCK ELEMENTARY SCHOOL

Exhibit B-27

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES PHELPS LUCK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 4,520	\$ 16	\$ 3,179	\$ (764)	\$ 593
Guidance	-	-	139	139	-
Media	1,113	245	1,980	1,384	762
Meeting Expenses	-	-	65	65	-
Staff Appreciation	-	-	1,693	1,693	-
Community Activities	-	-	242	242	-
Sales Tax	-	33	33	-	-
Class Activities	469	845	1,276	339	377
Special Education	298	-	1,074	945	169
Student Activities	2,541	1,052	901	(600)	2,092
Gifted and Talented	-	-	280	280	-
ESOL	77	-	-	-	77
Bridges	15	69	433	349	-
Instruction	621	584	3,906	2,938	237
Donations	7,214	3,323	-	(5,585)	4,952
Clubs	210	-	-	-	210
Field Trips	1,250	16,148	19,681	2,283	-
Pictures	14,203	2,475	-	(2,630)	14,048
Vending	528	280	-	(55)	753
Fundraisers	-	2,695	1,617	(1,078)	-
Publications	236	-	-	-	236
Staff Owned	409	2,897	3,193	55	168
<b>Total</b>	<u>\$ 33,704</u>	<u>\$ 30,662</u>	<u>\$ 39,692</u>	<u>\$ -</u>	<u>\$ 24,674</u>

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

# POINTERS RUN ELEMENTARY SCHOOL

Exhibit B-28

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES POINTERS RUN ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 44,651	\$ 1,815	\$ 20,397	\$ 4,895	\$ 30,964
Guidance	380	-	55	-	325
Media	3,816	1,187	6,850	4,486	2,639
Meeting Expenses	-	-	1,605	1,605	-
Staff Appreciation	-	-	5,159	5,159	-
Sales Tax	-	-	37	37	-
Class Activities	27	1,035	1,009	285	338
Special Education	91	-	-	-	91
Student Activities	-	1,358	1,358	-	-
Gifted and Talented	256	-	-	-	256
RECC	9,849	29,052	31,314	(628)	6,959
Instruction	18,718	995	7,838	4,733	16,608
Donations	1,311	6,350	-	(7,661)	-
Field Trips	26	41,308	43,582	2,354	106
Pictures	-	7,559	-	(7,559)	-
Fundraisers	-	11,511	3,805	(7,706)	-
Staff Owned	823	-	-	-	823
<b>Total</b>	<b>\$ 79,948</b>	<b>\$ 102,170</b>	<b>\$ 123,009</b>	<b>\$ -</b>	<b>\$ 59,109</b>

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

# ROCKBURN ELEMENTARY SCHOOL

Exhibit B-29

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ROCKBURN ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 971	\$ 712	\$ 5,543	\$ 5,442	\$ 1,582
PBIS	-	-	-	1,035	1,035
Media	193	225	-	-	418
Staff Appreciation	-	-	5,623	5,623	-
Green School	469	-	-	-	469
Sales Tax	-	68	124	56	-
Professional Development	-	-	1,162	1,162	-
Class Activities	-	18	-	(18)	-
Student Activities	52	4,706	3,966	(651)	141
Gifted and Talented	2,540	-	-	-	2,540
RECC	19,333	61,975	70,908	-	10,400
Instruction	2,161	170	220	-	2,111
Grants	941	2,506	-	(1,800)	1,647
Donations	5,541	5,247	-	(5,556)	5,232
Field Trips	356	28,231	29,393	1,206	400
Pictures	4,718	5,231	-	(4,444)	5,505
Vending	-	221	-	-	221
Fundraisers	-	2,710	2,710	-	-
Publications	4,131	2,853	-	(1,634)	5,350
Staff Owned	617	3,510	3,345	(421)	361
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 42,023</u>	<u>\$ 118,383</u>	<u>\$ 122,994</u>	<u>\$ -</u>	<u>\$ 37,412</u>

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



# RUNNING BROOK ELEMENTARY SCHOOL

Exhibit B-30

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES RUNNING BROOK ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 359	\$ 155	\$ 2,163	\$ 2,158	\$ 509
PBIS	1,000	27	779	-	248
Guidance	131	-	-	-	131
Media	151	159	48	-	262
Meeting Expenses	-	-	252	252	-
Staff Appreciation	-	-	3,422	3,422	-
Community Activities	8	3,333	5,427	3,495	1,409
Green School	176	-	-	(176)	-
Sales Tax	-	28	1	(27)	-
Professional Development	-	-	164	164	-
Student Activities	997	2,435	4,806	1,374	-
Gifted and Talented	2	-	100	98	-
ESOL	38	-	-	-	38
Bridges	6,620	8,225	6,228	-	8,617
RECC	4,876	3,155	4,909	-	3,122
Instruction	3,089	1,464	3,477	59	1,135
Grants	2,580	11,501	10,086	(3,325)	670
Donations	6,657	22,715	1,273	(14,381)	13,718
Field Trips	-	19,759	25,489	8,591	2,861
Pictures	-	-	-	60	60
Vending	114	122	-	(208)	28
Fundraisers	-	4,492	2,498	(1,994)	-
Publications	105	2,001	2,544	438	-
Staff Owned	20	-	-	-	20
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 26,923	\$ 79,571	\$ 73,666	\$ -	\$ 32,828

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

# ST. JOHN'S LANE ELEMENTARY SCHOOL

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, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 16,188	\$ 250	\$ 2,758	\$ 2,612	\$ 16,292
PBIS	-	-	817	817	-
Media	1,492	532	123	-	1,901
Meeting Expenses	-	-	1,465	1,465	-
Staff Appreciation	-	-	1,398	1,398	-
Community Activities	-	-	493	493	-
Green School	475	-	162	-	313
Class Activities	-	-	237	237	-
Student Activities	23,508	1,346	5,915	(3,077)	15,862
Gifted and Talented	82	-	-	-	82
Instruction	840	450	2,458	2,009	841
Donations	-	2,710	-	-	2,710
Field Trips	606	24,395	24,459	13	555
Pictures	-	5,967	-	(5,967)	-
Staff Owned	23	-	-	-	23
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 43,214</u>	<u>\$ 35,650</u>	<u>\$ 40,285</u>	<u>\$ -</u>	<u>\$ 38,579</u>

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

# STEVENS FOREST ELEMENTARY SCHOOL

Exhibit B-32

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES STEVENS FOREST ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 237	\$ 318	\$ 260	\$ 23	\$ 318
PBIS	-	-	2,919	2,919	-
Media	7,291	-	1,023	478	6,746
Meeting Expenses	-	-	1,563	1,563	-
Staff Appreciation	-	-	1,311	1,311	-
Community Activities	-	-	492	492	-
Class Activities	79	15	560	506	40
Special Education	-	-	40	40	-
Student Activities	923	2,392	5,219	2,073	169
STEM	1,250	-	576	-	674
Gifted and Talented	213	-	-	-	213
Bridges	326	-	340	14	-
Instruction	-	1,605	1,176	25	454
Grants	2,108	500	-	(322)	2,286
Donations	16,658	7,953	-	(6,639)	17,972
Field Trips	105	10,486	11,771	1,282	102
Pictures	4,901	4,620	-	(1,311)	8,210
Vending	268	698	50	-	916
Fundraisers	-	6,728	4,274	(2,454)	-
Publications	2,427	1,499	1,994	-	1,932
	<u>\$ 36,786</u>	<u>\$ 36,814</u>	<u>\$ 33,568</u>	<u>\$ -</u>	<u>\$ 40,032</u>
Total	<u>\$ 36,786</u>	<u>\$ 36,814</u>	<u>\$ 33,568</u>	<u>\$ -</u>	<u>\$ 40,032</u>

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

# SWANSFIELD ELEMENTARY SCHOOL

Exhibit B-33

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SWANSFIELD ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 2,325	\$ 243	\$ 385	\$ 229	\$ 2,412
PBIS	464	-	1,614	1,180	30
Media	112	-	-	-	112
Meeting Expenses	-	-	54	54	-
Staff Appreciation	-	-	4,086	4,086	-
Community Activities	-	-	95	95	-
Professional Development	-	-	1,164	1,164	-
Class Activities	94	-	-	-	94
Special Education	-	-	696	700	4
Student Activities	1,826	982	1,043	337	2,102
Gifted and Talented	60	-	-	-	60
Bridges	80	-	-	(80)	-
Instruction	3,015	849	1,664	-	2,200
Donations	6,805	3,737	-	(5,041)	5,501
Clubs	75	-	-	-	75
Field Trips	686	11,498	13,048	1,956	1,092
Pictures	6,527	3,470	-	(4,235)	5,762
Fundraisers	-	1,181	736	(445)	-
Staff Owned	209	-	-	-	209
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 22,278	\$ 21,960	\$ 24,585	\$ -	\$ 19,653

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

# TALBOTT SPRINGS ELEMENTARY SCHOOL

Exhibit B-34

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES TALBOTT SPRINGS ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 99	\$ 36	\$ 166	\$ 166	\$ 135
Media	469	26	-	-	495
Meeting Expenses	-	-	945	945	-
Staff Appreciation	-	-	3,469	3,469	-
Community Activities	103	-	-	-	103
Sales Tax	26	-	-	(26)	-
Class Activities	-	610	563	-	47
Student Activities	4,801	976	4,255	1,638	3,160
Gifted and Talented	227	-	100	-	127
Bridges	-	-	80	80	-
Instruction	435	1,342	985	-	792
Grants	500	-	-	-	500
Donations	9,152	5,286	322	(5,847)	8,269
Field Trips	2,834	11,752	11,596	(59)	2,931
Pictures	3,256	2,709	-	(166)	5,799
Vending	176	162	-	-	338
Fundraisers	-	4,208	4,008	(200)	-
Publications	478	-	-	-	478
Staff Owned	354	1,221	1,022	-	553
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 22,910	\$ 28,328	\$ 27,511	\$ -	\$ 23,727

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

# THUNDER HILL ELEMENTARY SCHOOL

Exhibit B-35

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES THUNDER HILL ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 266	\$ 22	\$ 453	\$ 352	\$ 187
PBIS	723	-	572	-	151
Technology	62	-	-	-	62
Media	2,296	-	700	1,204	2,800
Meeting Expenses	-	-	20	20	-
Staff Appreciation	-	-	2,910	2,910	-
Green School	129	-	-	-	129
Sales Tax	-	380	380	-	-
Professional Development	592	-	622	30	-
Student Activities	3,109	1,045	1,159	1,168	4,163
STEM	733	-	300	1,369	1,802
Instruction	1,516	2,089	1,955	-	1,650
Donations	4,950	1,655	-	(3,891)	2,714
Field Trips	87	14,659	15,093	783	436
Pictures	2,544	3,539	-	(2)	6,081
Fundraisers	-	5,545	1,602	(3,943)	-
Publications	147	6,023	5,872	-	298
Staff Owned	254	703	419	-	538
<b>Total</b>	<b>\$ 17,408</b>	<b>\$ 35,660</b>	<b>\$ 32,057</b>	<b>\$ -</b>	<b>\$ 21,011</b>

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

# TRIADELPHIA RIDGE ELEMENTARY SCHOOL

Exhibit B-36

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
TRIADELPHIA RIDGE ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 728	\$ 8,251	\$ 9,736	\$ 3,852	\$ 3,095
Technology	-	-	1,379	1,379	-
Media	529	1,744	2,905	2,738	2,106
Meeting Expenses	-	-	744	744	-
Staff Appreciation	-	-	4,002	4,002	-
Sales Tax	-	-	862	862	-
Professional Development	-	-	1,800	1,800	-
Student Activities	9	1,032	3,881	2,840	-
STEM	2,694	-	-	-	2,694
Gifted and Talented	63	-	-	-	63
RECC	252	-	-	-	252
Instruction	2,457	853	2,334	2,336	3,312
Donations	10,364	3,880	-	(4,823)	9,421
Field Trips	1,619	22,582	21,547	(76)	2,578
Pictures	17,795	10,951	-	(5,843)	22,903
Fundraisers	-	23,198	13,838	(9,360)	-
Publications	4,011	8,061	7,897	(451)	3,724
<b>Total</b>	<b>\$ 40,521</b>	<b>\$ 80,552</b>	<b>\$ 70,925</b>	<b>\$ -</b>	<b>\$ 50,148</b>

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

# VETERANS ELEMENTARY SCHOOL

Exhibit B-37

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
VETERANS ELEMENTARY SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance June 30, 2017</u>
General	\$ 20,630	\$ 1,672	\$ 27,014	\$ 21,497	\$ 16,785
Technology	392	-	-	-	392
Media	41	-	-	-	41
Staff Appreciation	-	630	5,043	4,413	-
Sales Tax	-	16	122	106	-
Class Activities	2,156	-	793	1,637	3,000
Student Activities	3,269	1,688	1,457	1,095	4,595
Gifted and Talented	119	-	-	-	119
ESOL	294	-	294	500	500
RECC	7,841	32,103	27,428	(4,235)	8,281
Instruction	4,980	472	10,225	9,783	5,010
Donations	-	16,160	-	(16,160)	-
Clubs	403	-	-	-	403
Field Trips	1,423	26,021	26,590	16	870
Pictures	-	5,370	-	(5,370)	-
Fundraisers	-	23,325	10,043	(13,282)	-
<b>Total</b>	<u>\$ 41,548</u>	<u>\$ 107,457</u>	<u>\$ 109,009</u>	<u>\$ -</u>	<u>\$ 39,996</u>

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



# WATERLOO ELEMENTARY SCHOOL

Exhibit B-38

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES WATERLOO ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 2,120	\$ 348	\$ 1,887	\$ 1,259	\$ 1,840
Guidance	101	-	-	-	101
Media	13,780	26	5,157	3,830	12,479
Meeting Expenses	-	-	2,454	2,454	-
Staff Appreciation	-	-	1,499	1,499	-
Sales Tax	24	-	58	34	-
Professional Development	1,081	-	-	-	1,081
Class Activities	1,528	1,346	1,048	(1,826)	-
Student Activities	1,872	2,396	7,883	6,452	2,837
STEM	1,205	-	-	(785)	420
RECC	23,641	31,747	19,561	(2,424)	33,403
Instruction	806	20	-	-	826
Grants	1,563	203	-	(221)	1,545
Donations	12,736	2,331	-	(5,801)	9,266
Clubs	216	-	-	-	216
Field Trips	209	24,588	26,148	1,590	239
Pictures	3,993	3,054	-	(478)	6,569
Vending	805	203	-	(425)	583
Fundraisers	-	15,707	10,549	(5,158)	-
<b>Total</b>	<b>\$ 65,680</b>	<b>\$ 81,969</b>	<b>\$ 76,244</b>	<b>\$ -</b>	<b>\$ 71,405</b>

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

# WAVERLY ELEMENTARY SCHOOL

Exhibit B-39

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES WAVERLY ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 3,014	\$ -	\$ 227	\$ (2,787)	\$ -
Technology	-	-	49	49	-
Media	733	351	375	-	709
Meeting Expenses	-	-	3,354	3,445	91
Staff Appreciation	-	-	1,590	1,590	-
Green School	18	-	-	-	18
Sales Tax	124	125	122	-	127
Class Activities	100	-	-	(100)	-
Student Activities	-	1,756	6,101	4,345	-
Gifted and Talented	157	-	-	-	157
RECC	18,827	34,724	37,842	(852)	14,857
Instruction	3,320	3,408	2,351	174	4,551
Donations	-	696	-	(696)	-
Field Trips	1,791	26,743	27,309	852	2,077
Pictures	-	6,020	-	(6,020)	-
Fundraisers	-	2,374	2,374	-	-
Staff Owned	1,886	2,060	1,944	-	2,002
<b>Total</b>	<b>\$ 29,970</b>	<b>\$ 78,257</b>	<b>\$ 83,638</b>	<b>\$ -</b>	<b>\$ 24,589</b>

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

# WEST FRIENDSHIP ELEMENTARY SCHOOL

Exhibit B-40

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES WEST FRIENDSHIP ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 1,259	\$ -	\$ 546	\$ -	\$ 713
Media	4,994	156	1,506	2,152	5,796
Meeting Expenses	-	-	355	355	-
Staff Appreciation	-	-	1,734	1,734	-
Sales Tax	-	15	318	303	-
Professional Development	-	-	339	339	-
Student Activities	-	519	754	235	-
Gifted and Talented	116	-	109	-	7
Instruction	263	880	930	21	234
Donations	3,681	962	-	(595)	4,048
Clubs	384	-	-	-	384
Field Trips	-	10,346	10,849	503	-
Pictures	5,720	3,616	-	(2,614)	6,722
Vending	1,067	-	-	-	1,067
Fundraisers	-	4,015	1,864	(2,151)	-
Publications	4,522	4,825	3,129	(282)	5,936
Scholarships	210	-	-	-	210
Staff Owned	201	-	-	-	201
<b>Total</b>	<u>\$ 22,417</u>	<u>\$ 25,334</u>	<u>\$ 22,433</u>	<u>\$ -</u>	<u>\$ 25,318</u>

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

# WORTHINGTON ELEMENTARY SCHOOL

Exhibit B-41

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES WORTHINGTON ELEMENTARY SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	: \$ 262	\$ -	\$ 1,068	\$ 829	\$ 23
Media	3,606	183	698	2,375	5,466
Meeting Expenses	-	-	210	210	-
Staff Appreciation	-	-	1,844	1,844	-
Community Activities	-	-	146	146	-
Student Activities	695	964	3,829	3,214	1,044
Instruction	494	556	4,871	4,276	455
Donations	11,561	3,624	-	(7,857)	7,328
Field Trips	474	21,004	21,166	-	312
Pictures	18,766	8,258	-	(2,661)	24,363
Fundraisers	-	6,938	4,562	(2,376)	-
Publications	1,448	1,150	-	-	2,598
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	: \$ 37,306	\$ 42,677	\$ 38,394	\$ -	\$ 41,589

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

# **MIDDLE SCHOOLS**

# BONNIE BRANCH MIDDLE SCHOOL

Exhibit C-1

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
BONNIE BRANCH MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 32,803	\$ 100	\$ 4,869	\$ (85)	\$ 27,949
PBIS	1,990	1,540	2,156	-	1,374
Media	288	100	2,811	3,445	1,022
Meeting Expenses	-	-	1,487	1,487	-
Staff Appreciation	-	-	2,626	2,626	-
Community Activities	100	-	-	-	100
Sales Tax	-	684	490	(194)	-
Class Activities	4,263	6,422	7,977	757	3,465
Special Education	232	-	27	2	207
Student Activities	12,141	2,506	1,811	(163)	12,673
STEM	246	-	-	-	246
Instruction	3,545	9,230	8,344	(141)	4,290
Physical Education	135	5,035	5,437	267	-
Grants	352	450	305	(450)	47
Donations	1,297	7,056	1,660	(6,693)	-
Clubs	1,618	1,918	1,460	348	2,424
Field Trips	3,910	82,681	90,439	8,446	4,598
Pictures	10,876	5,100	191	(4,114)	11,671
Vending	-	52	-	-	52
Fundraisers	-	22,884	16,603	(5,621)	660
Publications	698	4,205	4,266	83	720
<b>Total</b>	<u>\$ 74,494</u>	<u>\$ 149,963</u>	<u>\$ 152,959</u>	<u>\$ -</u>	<u>\$ 71,498</u>

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

# BURLEIGH MANOR MIDDLE SCHOOL

Exhibit C-2

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
BURLEIGH MANOR MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 2,641	\$ 296	\$ 2,556	\$ (11)	\$ 370
Technology	-	-	5,258	5,258	-
Media	2,581	159	1,752	-	988
Meeting Expenses	-	-	1,023	1,023	-
Staff Appreciation	-	-	5,871	5,871	-
Community Activities	-	-	1,196	1,196	-
Sales Tax	-	742	825	83	-
Professional Development	-	-	300	300	-
Class Activities	2,762	-	266	-	2,496
Student Activities	3,285	2,923	6,285	4,977	4,900
Gifted and Talented	226	-	133	420	513
Instruction	21,382	3,756	8,457	1,329	18,010
Physical Education	64	4,428	3,250	(1,178)	64
Grants	147	-	-	-	147
Donations	10,096	12,205	-	(12,368)	9,933
Clubs	4,702	143	448	126	4,523
Field Trips	9,100	188,352	196,113	5,034	6,373
School Store	-	-	60	60	-
Pictures	10,261	6,196	-	(7,204)	9,253
Vending	-	221	-	(221)	-
Fundraisers	-	20,037	17,979	(2,058)	-
Publications	13,419	5,594	7,900	(3,113)	8,000
Scholarships	6,672	-	37	255	6,890
Staff Owned	40	-	-	221	261
<b>Total</b>	<b>\$ 87,378</b>	<b>\$ 245,052</b>	<b>\$ 259,709</b>	<b>\$ -</b>	<b>\$ 72,721</b>

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

# CLARKSVILLE MIDDLE SCHOOL

Exhibit C-3

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
CLARKSVILLE MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 3,385	\$ 19	\$ 533	\$ -	\$ 2,871
Guidance	196	-	-	-	196
Media	110	159	-	-	269
Staff Appreciation	-	-	2,280	2,280	-
Green School	54	-	-	249	303
Sales Tax	459	-	457	(2)	-
Class Activities	6,149	7,400	7,748	695	6,496
Special Education	603	-	-	-	603
Student Activities	12,463	2,232	6,325	56	8,426
Gifted and Talented	687	-	-	-	687
Instruction	7,203	6,422	6,675	23	6,973
Physical Education	8,164	4,881	6,929	-	6,116
Donations	13,280	3,571	-	(1,531)	15,320
Clubs	1,812	2,453	3,092	318	1,491
Field Trips	5,456	123,590	123,434	(140)	5,472
School Store	299	55	-	(3)	351
Pictures	5,529	3,240	-	(2,381)	6,388
Vending	32	-	-	-	32
Fundraisers	-	1,194	1,150	(44)	-
Publications	637	10,550	10,146	-	1,041
Staff Owned	465	-	380	480	565
<b>Total</b>	<u>\$ 66,983</u>	<u>\$ 165,766</u>	<u>\$ 169,149</u>	<u>\$ -</u>	<u>\$ 63,600</u>

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



# DUNLOGGIN MIDDLE SCHOOL

Exhibit C-4

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
DUNLOGGIN MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 2,435	\$ 342	\$ 320	\$ 973	\$ 3,430
PBIS	638	-	436	539	741
Media	2,337	86	271	98	2,250
Meeting Expenses	-	-	103	103	-
Staff Appreciation	-	-	2,695	2,695	-
Community Activities	-	-	46	46	-
Green School	471	-	-	368	839
Class Activities	2,175	2,970	3,897	1,323	2,571
Student Activities	2,000	2,318	2,875	(480)	963
Gifted and Talented	913	20	434	300	799
Instruction	5,227	687	1,662	901	5,153
Physical Education	832	2,576	880	-	2,528
Donations	3,562	7,692	-	(10,232)	1,022
Clubs	-	-	95	95	-
Field Trips	15,390	74,590	81,990	7,426	15,416
Pictures	-	1,578	-	(1,578)	-
Vending	862	628	-	(294)	1,196
Fundraisers	-	6,072	3,789	(2,283)	-
Publications	2,146	2,580	1,719	-	3,007
<b>Total</b>	<u>\$ 38,988</u>	<u>\$ 102,139</u>	<u>\$ 101,212</u>	<u>\$ -</u>	<u>\$ 39,915</u>

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

# ELKRIDGE LANDING MIDDLE SCHOOL

Exhibit C-5

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ELKRIDGE LANDING MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 4,128	\$ 4,189	\$ 1,798	\$ 2,325	\$ 8,844
PBIS	-	-	3,132	3,132	-
Media	57	104	-	-	161
Meeting Expenses	-	-	666	666	-
Staff Appreciation	-	-	3,047	3,047	-
Sales Tax	-	74	73	(1)	-
Class Activities	-	-	510	510	-
Student Activities	2	2,488	945	(518)	1,027
Gifted and Talented	-	-	670	670	-
Instruction	8,835	1,931	5,178	2,563	8,151
Physical Education	2,564	2,215	4,552	-	227
Grants	181	-	-	-	181
Donations	-	2,546	-	(2,443)	103
Clubs	799	2,734	2,946	-	587
Field Trips	4,337	71,825	72,974	938	4,126
School Store	-	267	251	(16)	-
Pictures	1,361	5,850	-	(3,263)	3,948
Fundraisers	-	18,096	11,156	(6,940)	-
Publications	1,091	3,039	880	(670)	2,580
<b>Total</b>	<u>\$ 23,355</u>	<u>\$ 115,358</u>	<u>\$ 108,778</u>	<u>\$ -</u>	<u>\$ 29,935</u>

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

# ELLCOTT MILLS MIDDLE SCHOOL

Exhibit C-6

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ELLCOTT MILLS MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 6,161	\$ 640	\$ 2,515	\$ (1,326)	\$ 2,960
PBIS	329	-	960	960	329
Guidance	-	-	322	322	-
Media	2,293	-	4,722	2,429	-
Meeting Expenses	-	-	108	108	-
Staff Appreciation	-	719	3,089	2,370	-
Community Activities	-	-	20	20	-
Sales Tax	-	1,177	1,862	685	-
Class Activities	2,829	19	1,853	(88)	907
Special Education	622	-	146	-	476
Student Activities	5,202	2,983	2,416	183	5,952
STEM	-	862	917	1,250	1,195
Gifted and Talented	510	-	-	-	510
Instruction	5637	10,416	26,495	14,049	3,607
Physical Education	1,727	8,024	5,799	(430)	3,522
Donations	7,591	16,941	611	(16,807)	7,114
Field Trips	3,872	110,407	110,658	(1,063)	2,558
School Store	15	3,194	3,296	87	-
Pictures	-	3,148	-	(3,148)	-
Fundraisers	-	2,442	2,442	-	-
Publications	382	10,245	10,160	(202)	265
Staff Owned	5,023	65	1,524	601	4,165
<b>Total</b>	<b>\$ 42,193</b>	<b>\$ 171,282</b>	<b>\$ 179,915</b>	<b>\$ -</b>	<b>\$ 33,560</b>

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

# FOLLY QUARTER MIDDLE SCHOOL

Exhibit C-7

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOLLY QUARTER MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 3,632	\$ 356	\$ 8,089	\$ 5,940	\$ 1,839
PBIS	186	-	125	5	66
Media	204	-	103	-	101
Meeting Expenses	-	-	1,004	1,004	-
Staff Appreciation	-	-	2,933	2,933	-
Community Activities	-	-	80	80	-
Green School	140	-	-	-	140
Sales Tax	-	376	440	64	-
Class Activities	941	4,394	5,673	1,949	1,611
STEM	259	-	-	-	259
Instruction	5,257	3,487	3,409	592	5,927
Physical Education	7,417	5,342	9,715	(29)	3,015
Donations	4,012	7,545	-	(5,442)	6,115
Clubs	873	-	180	605	1,298
Field Trips	3,544	98,843	98,486	390	4,291
Pictures	10,271	5,465	-	(7,481)	8,255
Vending	-	175	-	-	175
Fundraisers	-	7,276	6,666	(610)	-
Staff Owned	138	-	-	-	138
<b>Total</b>	<u>\$ 36,874</u>	<u>\$ 133,259</u>	<u>\$ 136,903</u>	<u>\$ -</u>	<u>\$ 33,230</u>

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

# GLENWOOD MIDDLE SCHOOL

Exhibit C-8

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES GLENWOOD MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 9,429	\$ 659	\$ 3,462	\$ 3,455	\$ 10,081
PBIS	2,337	-	1,486	-	851
Media	1,262	222	427	-	1,057
Staff Appreciation	-	-	952	952	-
Community Activities	-	-	141	141	-
Sales Tax	-	41	170	129	-
Class Activities	584	-	461	491	614
Special Education	14	-	-	(14)	-
Student Activities	4,760	7,020	2,245	(633)	8,902
Gifted and Talented	3,915	-	3,070	1,344	2,189
Instruction	5,926	130	408	1,107	6,755
Physical Education	1,697	1,880	2,085	(84)	1,408
Donations	452	2,043	-	(1,521)	974
Clubs	1,201	1,270	2,399	1,129	1,201
Field Trips	4,122	60,292	60,068	1,477	5,823
Pictures	-	4,407	-	(4,407)	-
Fundraisers	-	40,534	38,312	(2,222)	-
Publications	-	1,344	-	(1,344)	-
<b>Total</b>	<b>\$ 35,699</b>	<b>\$ 119,842</b>	<b>\$ 115,686</b>	<b>\$ -</b>	<b>\$ 39,855</b>

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

# HAMMOND MIDDLE SCHOOL

Exhibit C-9

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
HAMMOND MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 3,023	\$ -	\$ 758	\$ 587	\$ 2,852
PBIS	349	-	1,012	1,015	352
Media	2,965	18	1,205	999	2,777
Meeting Expenses	-	-	948	948	-
Staff Appreciation	-	-	1,125	1,125	-
Green School	334	-	-	-	334
Sales Tax	-	316	520	204	-
Class Activities	-	168	296	150	22
Student Activities	5,149	2,171	4,527	(1,098)	1,695
Gifted and Talented	520	-	-	-	520
Instruction	1,711	784	2,420	1,216	1,291
Physical Education	380	4,336	5,057	355	14
Grants	1,440	-	308	-	1,132
Donations	2,068	4,937	-	(3,980)	3,025
Clubs	946	-	38	(5)	903
Field Trips	206	60,571	61,073	2,166	1,870
Pictures	-	2,660	-	(2,660)	-
Fundraisers	-	3,837	2,721	(1,116)	-
Publications	315	500	680	94	229
Staff Owned	316	65	-	-	381
<b>Total</b>	<b>\$ 19,722</b>	<b>\$ 80,363</b>	<b>\$ 82,688</b>	<b>\$ -</b>	<b>\$ 17,397</b>

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

# HARPER'S CHOICE MIDDLE SCHOOL

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, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 882	\$ 347	\$ 548	\$ (54)	\$ 627
PBIS	1,857	-	91	-	1,766
Media	308	153	-	-	461
Meeting Expenses	-	-	1,551	1,551	-
Staff Appreciation	-	-	2,240	2,240	-
Community Activities	-	-	40	40	-
Sales Tax	-	144	254	110	-
Special Education	155	-	-	-	155
Student Activities	116	6,346	9,196	5,263	2,529
Gifted and Talented	6	-	-	-	6
Instruction	629	697	553	(79)	694
Physical Education	592	2,318	2,538	(55)	317
Donations	3,105	10,696	-	(11,668)	2,133
Clubs	1,500	2,530	3,529	3,057	3,558
Field Trips	810	68,323	71,952	3,420	601
Pictures	1,420	1,484	-	(2,240)	664
Vending	957	451	-	-	1,408
Fundraisers	-	4,688	939	(3,585)	164
Publications	1,237	932	418	-	1,751
Staff Owned	442	306	2,438	2,000	310
<b>Total</b>	<b>\$ 14,016</b>	<b>\$ 99,415</b>	<b>\$ 96,287</b>	<b>\$ -</b>	<b>\$ 17,144</b>

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

# LAKE ELKHORN MIDDLE SCHOOL

Exhibit C-11

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
LAKE ELKHORN MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 133	\$ -	\$ 94	\$ -	\$ 39
Guidance	-	52	-	-	52
Media	-	13	-	-	13
Meeting Expenses	-	-	42	42	-
Staff Appreciation	-	-	1,613	1,613	-
Sales Tax	324	155	322	-	157
Class Activities	125	-	-	-	125
Student Activities	2,251	1,811	4,343	281	-
Gifted and Talented	5	-	-	-	5
Bridges	-	-	517	517	-
Instruction	1,331	1,358	18,555	18,714	2,848
Physical Education	469	1,199	1,004	-	664
Grants	713	-	(152)	-	865
Donations	3,644	4,551	-	(3,812)	4,383
Clubs	1,071	5,544	8,573	2,343	385
Field Trips	1,015	52,622	36,338	(15,209)	2,090
Pictures	569	761	-	-	1,330
Fundraisers	-	8,720	4,231	(4,489)	-
Publications	145	-	100	-	45
Staff Owned	-	899	807	-	92
<b>Total</b>	<b>\$ 11,795</b>	<b>\$ 77,685</b>	<b>\$ 76,387</b>	<b>\$ -</b>	<b>\$ 13,093</b>

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



# LIME KILN MIDDLE SCHOOL

Exhibit C-12

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
LIME KILN MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 5,744	\$ 807	\$ 1,545	\$ -	\$ 5,006
Media	241	22	21	-	242
Meeting Expenses	-	-	44	44	-
Staff Appreciation	-	-	3,530	3,530	-
Community Activities	-	-	76	76	-
Student Activities	12,545	2,921	2,118	(560)	12,788
Gifted and Talented	709	-	(105)	-	814
Instruction	2,551	2,936	2,741	-	2,746
Physical Education	-	6,560	8,169	1,609	-
Donations	4,624	5,194	-	(1,626)	8,192
Clubs	353	1,590	1,836	290	397
Field Trips	2,996	77,848	76,649	270	4,465
Pictures	7,114	-	100	(3,633)	3,381
Vending	2,574	98	-	-	2,672
Fundraisers	-	2,642	2,642	-	-
Publications	41	2,190	319	-	1,912
Staff Owned	-	1,073	1,073	-	-
<b>Total</b>	<b>\$ 39,492</b>	<b>\$ 103,881</b>	<b>\$ 100,758</b>	<b>\$ -</b>	<b>\$ 42,615</b>

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

# MAYFIELD WOODS MIDDLE SCHOOL

Exhibit C-13

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
MAYFIELD WOODS MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 7,287	\$ 338	\$ 1,112	\$ (111)	\$ 6,402
PBIS	-	336	-	-	336
Media	820	125	124	-	821
Staff Appreciation	-	-	4,213	4,213	-
Sales Tax	-	-	120	120	-
Special Education	15	-	-	(15)	-
Student Activities	14,792	7,153	9,576	15	12,384
Gifted and Talented	34	-	-	-	34
Instruction	925	185	361	42	791
Physical Education	947	1,429	2,030	(120)	226
Grants	276	-	-	-	276
Donations	-	1,441	-	(1,441)	-
Clubs	82	-	-	250	332
Field Trips	7,146	75,889	79,417	2,144	5,762
Pictures	-	3,531	620	(2,911)	-
Fundraisers	-	8,358	6,172	(2,186)	-
Publications	313	225	145	-	393
Staff Owned	139	545	614	-	70
<b>Total</b>	<b>\$ 32,776</b>	<b>\$ 99,555</b>	<b>\$ 104,504</b>	<b>\$ -</b>	<b>\$ 27,827</b>

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

# MOUNT VIEW MIDDLE SCHOOL

Exhibit C-14

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
MOUNT VIEW MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 2,181	\$ 423	\$ 14,539	\$ 17,860	\$ 5,925
Media	657	53	-	-	710
Meeting Expenses	-	-	351	351	-
Staff Appreciation	-	614	2,891	2,277	-
Green School	214	163	174	(203)	-
Sales Tax	-	281	275	(6)	-
Professional Development	-	-	167	167	-
Class Activities	-	-	789	5,289	4,500
Student Activities	2,040	3,951	1,524	4,929	9,396
Gifted and Talented	123	-	16	-	107
Instruction	1,138	1,058	3,672	2,192	716
Physical Education	9,153	7,115	8,373	-	7,895
Donations	20,250	11,785	125	(21,370)	10,540
Clubs	1,979	295	674	190	1,790
Field Trips	2,383	207,716	222,363	12,814	550
Pictures	17,228	5,224	-	(22,009)	443
Vending	1,305	185	-	(1,305)	185
Fundraisers	31	3,508	1,058	(2,481)	-
Publications	3,131	900	549	-	3,482
Staff Owned	107	710	768	1,305	1,354
<b>Total</b>	<b>\$ 61,920</b>	<b>\$ 243,981</b>	<b>\$ 258,308</b>	<b>\$ -</b>	<b>\$ 47,593</b>

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

# MURRAY HILL MIDDLE SCHOOL

Exhibit C-15

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
MURRAY HILL MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 199	\$ 397	\$ 113	\$ 2,647	\$ 3,130
PBIS	-	565	200	-	365
Media	17	-	-	-	17
Meeting Expenses	-	-	69	69	-
Community Activities	-	-	61	61	-
Sales Tax	144	188	521	189	-
Class Activities	87	-	-	67	154
Student Activities	7,498	6,968	10,556	2,386	6,296
Instruction	-	30	30	-	-
Physical Education	2,062	3,552	1,824	(2,615)	1,175
Donations	-	795	-	(276)	519
Field Trips	4,522	55,249	56,235	(2,358)	1,178
Pictures	-	1,681	-	-	1,681
Fundraisers	-	3,976	3,806	(170)	-
Publications	1,180	218	279	-	1,119
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 15,709</u>	<u>\$ 73,619</u>	<u>\$ 73,694</u>	<u>\$ -</u>	<u>\$ 15,634</u>

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

# OAKLAND MILLS MIDDLE SCHOOL

Exhibit C-16

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
OAKLAND MILLS MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 1,219	\$ 60	\$ -	\$ (73)	\$ 1,206
Media	412	284	100	-	596
Meeting Expenses	-	-	208	290	82
Sales Tax	-	83	70	(13)	-
Class Activities	449	-	-	214	663
Student Activities	218	1,924	1,065	201	1,278
Bridges	75	10	35	-	50
Instruction	7,071	7,820	9,675	3,548	8,764
Physical Education	1,594	557	-	(3)	2,148
Donations	2	2,420	-	(2,352)	70
Field Trips	78	55,012	62,387	7,772	475
Pictures	-	1,334	-	(133)	1,201
Vending	20	278	-	(275)	23
Fundraisers	-	21,259	11,743	(9,516)	-
Publications	559	2,047	2,671	65	-
Staff Owned	47	753	947	275	128
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 11,744	\$ 93,841	\$ 88,901	\$ -	\$ 16,684

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

# PATAPSCO MIDDLE SCHOOL

Exhibit C-17

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
PATAPSCO MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 4,510	\$ 318	\$ 4,147	\$ 680	\$ 1,361
Media	2,696	53	-	1,085	3,834
Staff Appreciation	-	200	3,312	3,112	-
Green School	264	-	-	-	264
Student Activities	-	3,378	3,322	4,000	4,056
Instruction	6,599	5,140	4,476	300	7,563
Physical Education	3,578	-	-	-	3,578
Grants	300	-	-	(300)	-
Donations	800	46	-	(846)	-
Clubs	445	359	376	17	445
Field Trips	14,130	89,359	91,507	(4,000)	7,982
School Store	1,500	-	331	-	1,169
Pictures	2,080	1,969	-	(4,049)	-
Vending	143	207	-	(350)	-
Fundraisers	-	4,455	3,202	-	1,253
Publications	1,974	2,245	1,746	-	2,473
Staff Owned	75	272	355	351	343
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>\$ 39,094</b>	<b>\$ 108,001</b>	<b>\$ 112,774</b>	<b>\$ -</b>	<b>\$ 34,321</b>

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

# PATUXENT VALLEY MIDDLE SCHOOL

Exhibit C-18

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
PATUXENT VALLEY MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 1,334	\$ 498	\$ 700	\$ 79	\$ 1,211
PBIS	-	842	1,199	357	-
Guidance	856	-	692	-	164
Technology	300	-	-	-	300
Media	516	-	186	-	330
Meeting Expenses	-	-	161	161	-
Staff Appreciation	-	-	1,141	1,141	-
Community Activities	-	-	126	126	-
Sales Tax	-	409	612	203	-
Student Activities	5,590	3,207	3,940	(1,327)	3,530
Gifted and Talented	300	-	-	(7)	293
Instruction	2,124	867	1,915	(8)	1,068
Physical Education	361	2,875	3,058	-	178
Donations	-	5,082	(50)	(4,145)	987
Clubs	1,519	-	418	653	1,754
Field Trips	658	69,900	73,811	4,707	1,454
Pictures	856	3,890	1,779	(809)	2,158
Vending	-	346	-	(16)	330
Fundraisers	-	4,687	3,268	(1,419)	-
Publications	-	3,783	4,035	252	-
Staff Owned	15	865	931	52	1
<b>Total</b>	<b>\$ 14,429</b>	<b>\$ 97,251</b>	<b>\$ 97,922</b>	<b>\$ -</b>	<b>\$ 13,758</b>

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

# THOMAS VIADUCT MIDDLE SCHOOL

Exhibit C-19

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
THOMAS VIADUCT MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 954	\$ 1,100	\$ 826	\$ 89	\$ 1,317
PBIS	174	48	1,213	991	-
Media	538	320	30	-	828
Meeting Expenses	-	3	151	148	-
Staff Appreciation	-	-	1,724	1,724	-
Community Activities	-	-	53	53	-
Sales Tax	-	301	561	260	-
Professional Development	-	-	90	90	-
Class Activities	1,127	1,500	365	518	2,780
Student Activities	1,555	2,870	1,861	(485)	2,079
Instruction	-	5,368	5,476	1,261	1,153
Grants	-	1,843	-	(1,843)	-
Donations	754	704	-	(704)	754
Clubs	500	250	-	-	750
Field Trips	1,374	61,658	62,925	2,448	2,555
Pictures	7,676	6,137	-	(2,314)	11,499
Vending	368	947	-	(523)	792
Fundraisers	-	6,505	4,327	(2,178)	-
Publications	1,201	985	1,155	465	1,496
<b>Total</b>	<u>\$ 16,221</u>	<u>\$ 90,539</u>	<u>\$ 80,757</u>	<u>\$ -</u>	<u>\$ 26,003</u>

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



# WILDE LAKE MIDDLE SCHOOL

Exhibit C-20

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
WILDE LAKE MIDDLE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 7,626	\$ 1,656	\$ 2,974	\$ 141	\$ 6,449
PBIS	1,564	-	774	1,855	2,645
Media	1,991	7	887	-	1,111
Meeting Expenses	-	-	759	759	-
Staff Appreciation	-	-	3,024	3,024	-
Community Activities	-	-	134	134	-
Sales Tax	4	102	118	12	-
Class Activities	4,191	3,680	2,637	(665)	4,569
Student Activities	1,717	3,898	3,813	-	1,802
STEM	358	-	386	500	472
Bridges	506	-	272	-	234
Instruction	2,242	2,125	2,475	-	1,892
Physical Education	-	3,447	2,851	-	596
Donations	1,971	5,245	-	(4,595)	2,621
Clubs	-	61	-	-	61
Field Trips	6,720	74,955	79,503	2,809	4,981
Pictures	319	1,965	-	(1,701)	583
Vending	204	202	-	(406)	-
Fundraisers	-	7,397	5,422	(1,975)	-
Publications	1,207	2,761	3,772	108	304
Scholarships	926	203	-	-	1,129
<b>Total</b>	<b>\$ 31,546</b>	<b>\$ 107,704</b>	<b>\$ 109,801</b>	<b>\$ -</b>	<b>\$ 29,449</b>

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

# **HIGH SCHOOLS**

# ATHOLTON HIGH SCHOOL

Exhibit D-1

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ATHOLTON HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 73,148	\$ 11,948	\$ 43,885	\$ 7,680	\$ 48,891
Graduation	-	2,000	2,180	180	-
PBIS	17	-	-	-	17
Guidance	17,495	2,775	1,594	(196)	18,480
Testing	-	83,894	85,163	1,409	140
Parking	-	4,050	284	(3,766)	-
Media	449	234	287	208	604
Meeting Expenses	-	-	176	176	-
Staff Appreciation	-	-	16,441	16,441	-
Community Activities	-	-	851	851	-
Sales Tax	-	691	844	153	-
Athletics	24,714	47,012	80,147	18,113	9,692
Class Activities	5,007	34,430	39,457	6,535	6,515
Instruction	62,137	47,296	64,617	14,708	59,524
Grants	1,049	3,980	693	-	4,336
Donations	-	33,942	550	(33,392)	-
Clubs	40,719	25,605	34,695	9,042	40,671
Field Trips	1,332	72,068	84,205	12,181	1,376
School Store	375	-	-	-	375
Pictures	6,905	9,124	-	(8,414)	7,615
Vending	1,789	2,395	-	(1,177)	3,007
Business Other	5,355	659	-	(5,975)	39
Fundraisers	-	68,944	32,863	(36,081)	-
Publications	3,558	2,241	620	-	5,179
Staff Owned	1,159	2,251	3,756	1,324	978
<b>Total</b>	<b>\$ 245,208</b>	<b>\$ 455,539</b>	<b>\$ 493,308</b>	<b>\$ -</b>	<b>\$ 207,439</b>

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

# CENTENNIAL HIGH SCHOOL

Exhibit D-2

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
CENTENNIAL HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>June 30, 2017</u>
General	\$ 43,051	\$ 18,475	\$ 38,017	\$ 10,805	\$ 34,314
Graduation	3,603	2,000	3,142	-	2,461
Guidance	17,156	3,068	1,111	(345)	18,768
Testing	12,344	161,605	160,335	921	14,535
Parking	11,943	3,105	522	-	14,526
Technology	2,755	-	2,000	-	755
Media	517	105	32	-	590
Meeting Expenses	-	-	732	732	-
Staff Appreciation	-	-	7,707	7,707	-
Green School	115	-	-	-	115
Sales Tax	372	1,901	2,167	121	227
Athletics	40,683	50,807	106,811	51,266	35,945
Class Activities	25,910	26,979	44,173	23,788	32,504
Instruction	96,095	60,099	84,492	11,635	83,337
Donations	-	66,517	-	(66,517)	-
Clubs	53,162	34,810	53,428	29,514	64,058
Field Trips	5,998	342,074	347,564	5,287	5,795
Pictures	28,139	11,000	-	(9,732)	29,407
Vending	3,212	1,289	-	(811)	3,690
Business Other	11,080	-	-	-	11,080
Fundraisers	-	145,833	79,055	(66,778)	-
Publications	7,725	9,850	2,916	1,253	15,912
Staff Owned	3,224	1,762	1,556	1,154	4,584
<b>Total</b>	<b>\$ 367,084</b>	<b>\$ 941,279</b>	<b>\$ 935,760</b>	<b>\$ -</b>	<b>\$ 372,603</b>

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

# GLENELG HIGH SCHOOL

Exhibit D-3

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES GLENELG HIGH SCHOOL FUNDS YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 25,581	\$ 8,389	\$ 25,197	\$ 15,139	\$ 23,912
Graduation	-	2,062	2,428	366	-
Guidance	6,501	2,019	1,135	(1,562)	5,823
Testing	413	86,497	85,519	(20)	1,371
Parking	-	5,775	2,318	-	3,457
Media	20	15	-	-	35
Meeting Expenses	-	-	1,684	1,684	-
Staff Appreciation	-	-	5,912	5,912	-
Community Activities	-	-	107	107	-
Sales Tax	-	1,626	1,731	105	-
Athletics	39,518	77,006	141,859	69,118	43,783
Class Activities	17,172	13,335	21,502	16,098	25,103
Instruction	87,862	26,726	56,452	30,981	89,117
Grants	844	140	59	(44)	881
Donations	-	89,614	1,205	(88,409)	-
Clubs	34,763	9,922	15,870	(3,215)	25,600
Field Trips	21,277	200,140	225,771	18,574	14,220
Pictures	7,595	11,370	-	(6,649)	12,316
Vending	-	3,597	1,145	(2,452)	-
Business Other	8,192	-	-	2,525	10,717
Fundraisers	810	196,219	130,147	(66,882)	-
Publications	779	1,733	443	-	2,069
Scholarships	27,025	-	9,650	7,804	25,179
Staff Owned	684	420	974	820	950
<b>Total</b>	<b>\$ 279,036</b>	<b>\$ 736,605</b>	<b>\$ 731,108</b>	<b>\$ -</b>	<b>\$ 284,533</b>

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

# HAMMOND HIGH SCHOOL

Exhibit D-4

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
HAMMOND HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 16,723	\$ 5,208	\$ 5,068	\$ (6,173)	\$ 10,690
Graduation	-	2,038	1,689	(349)	-
Guidance	12,228	1,924	4,313	1,266	11,105
Testing	2,047	52,113	55,941	1,781	-
Parking	-	1,185	-	(1,185)	-
Media	1,318	84	-	-	1,402
Meeting Expenses	-	-	1,493	1,493	-
Staff Appreciation	-	897	6,903	6,006	-
Community Activities	-	-	667	667	-
Sales Tax	-	2,310	2,283	(27)	-
Professional Development	-	490	676	186	-
Athletics	13,932	40,703	63,070	21,601	13,166
Class Activities	4,632	26,347	40,504	13,628	4,103
Instruction	78,862	29,143	54,027	45,192	99,170
Donations	-	33,409	1,253	(32,156)	-
Clubs	30,863	15,533	22,016	9,515	33,895
Field Trips	3,798	183,971	188,908	1,595	456
Pictures	-	7,725	-	(7,725)	-
Vending	-	1,349	-	(1,349)	-
Fundraisers	-	93,492	36,999	(56,192)	301
Publications	2,789	1,857	1,269	-	3,377
Scholarships	1,813	1,060	3,050	2,050	1,873
Staff Owned	2,060	4,022	4,870	176	1,388
<b>Total</b>	<b>\$ 171,065</b>	<b>\$ 504,860</b>	<b>\$ 494,999</b>	<b>\$ -</b>	<b>\$ 180,926</b>

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

# HOWARD HIGH SCHOOL

Exhibit D-5

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
HOWARD HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 31,291	\$ 5,193	\$ 25,289	\$ 1,209	\$ 12,404
Graduation	3,260	2,000	1,841	-	3,419
PBIS	8,270	40	1,212	615	7,713
Guidance	13,282	3,248	5,703	(100)	10,727
Testing	4,584	118,961	114,059	1,620	11,106
Parking	10,589	4,347	6,747	(2,480)	5,709
Media	1,927	17	729	259	1,474
Meeting Expenses	-	-	2,291	2,291	-
Staff Appreciation	-	30	8,220	8,190	-
Sales Tax	253	1,911	3,029	865	-
Professional Development	5,438	-	706	-	4,732
Athletics	21,048	93,652	112,354	11,015	13,361
Class Activities	73,970	90,757	126,918	3,221	41,030
Instruction	125,845	28,855	60,104	27,157	121,753
Donations	9,573	49,327	1,000	(47,955)	9,945
Clubs	48,321	27,850	30,997	7,789	52,963
Field Trips	2,720	197,750	210,022	15,076	5,524
School Store	1,024	217	-	57	1,298
Pictures	4,653	5,510	-	(5,004)	5,159
Vending	2,503	1,885	-	-	4,388
Fundraisers	-	85,920	61,879	(24,041)	-
Publications	11,634	1,455	3,552	180	9,717
Scholarships	2,064	-	2,100	36	-
Staff Owned	2,126	640	1,915	-	851
<b>Total</b>	<b>\$ 384,375</b>	<b>\$ 719,565</b>	<b>\$ 780,667</b>	<b>\$ -</b>	<b>\$ 323,273</b>

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

# LONG REACH HIGH SCHOOL

Exhibit D-6

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
LONG REACH HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 1,808	\$ 3,083	\$ 690	\$ 716	\$ 4,917
Graduation	-	2,000	1,837	(1)	162
PBIS	-	-	680	680	-
Guidance	4,576	2,734	4,186	3,232	6,356
Testing	1,274	45,415	45,318	739	2,110
Parking	70	1,050	386	201	935
Technology	814	-	-	(814)	-
Media	513	20	-	157	690
Meeting Expenses	-	45	60	15	-
Staff Appreciation	-	-	907	907	-
Community Activities	-	-	1,575	2,350	775
Sales Tax	-	2,061	2,351	290	-
Professional Development	-	400	1,900	1,500	-
Athletics	14,161	65,670	84,189	29,971	25,613
Class Activities	12,109	36,305	45,137	6,281	9,558
Instruction	52,435	23,033	61,563	24,663	38,568
Grants	2,577	-	2,532	500	545
Donations	-	45,397	-	(45,397)	-
Clubs	24,250	8,809	19,738	10,080	23,401
Field Trips	480	90,721	99,749	8,888	340
Pictures	2,567	5,821	364	(160)	7,864
Vending	-	2,658	-	(2,658)	-
Business Other	2,066	2,083	3,700	1,618	2,067
Fundraisers	1,490	90,640	44,745	(47,260)	125
Publications	4,342	645	1,324	159	3,822
Scholarships	-	500	500	-	-
Staff Owned	1,281	1,764	4,250	3,343	2,138
<b>Total</b>	<b>\$ 126,813</b>	<b>\$ 430,854</b>	<b>\$ 427,681</b>	<b>\$ -</b>	<b>\$ 129,986</b>

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



# MARRIOTTS RIDGE HIGH SCHOOL

Exhibit D-7

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
MARRIOTTS RIDGE HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 12,413	\$ 2,988	\$ 5,297	\$ (146)	\$ 9,958
Graduation	-	2,000	2,000	-	-
Guidance	4,113	2,191	1,864	(500)	3,940
Testing	8,224	118,481	116,557	186	10,334
Parking	330	2,295	608	(862)	1,155
Media	836	-	-	-	836
Meeting Expenses	-	-	1,567	1,567	-
Staff Appreciation	-	-	10,917	10,917	-
Community Activities	-	-	1,740	1,740	-
Sales Tax	-	1,748	1,743	(1)	4
Professional Development	-	-	739	1,739	1,000
Athletics	20,733	44,673	69,134	26,202	22,474
Class Activities	19,350	54,393	61,452	5,784	18,075
Instruction	47,852	12,347	27,566	13,528	46,161
Grants	1,363	660	521	-	1,502
Donations	-	31,201	-	(31,201)	-
Clubs	23,410	17,709	24,678	13,106	29,547
Field Trips	-	300,774	323,798	23,668	644
Pictures	408	12,277	-	(10,845)	1,840
Vending	1,633	2,206	-	(3,174)	665
Business Other	937	4,164	-	(5,070)	31
Fundraisers	-	132,126	82,649	(49,477)	-
Publications	4,027	1,966	2,775	-	3,218
Scholarships	-	-	2,000	2,000	-
Staff Owned	1	835	835	839	840
<b>Total</b>	<b>\$ 145,630</b>	<b>\$ 745,034</b>	<b>\$ 738,440</b>	<b>\$ -</b>	<b>\$ 152,224</b>

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

# MT. HEBRON HIGH SCHOOL

Exhibit D-8

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
MT. HEBRON HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ -	\$ 1,129	\$ 1,442	\$ 2,373	\$ 2,060
Graduation	2	2,000	2,002	-	-
Guidance	12,809	2,609	2,870	-	12,548
Testing	1,725	97,231	96,794	(111)	2,051
Parking	536	2,885	912	(169)	2,340
Media	1,211	15	5	(15)	1,206
Meeting Expenses	-	-	433	433	-
Staff Appreciation	-	-	6,794	6,794	-
Community Activities	-	-	596	596	-
Sales Tax	-	1,149	1,593	463	19
Athletics	29,311	92,666	163,648	68,056	26,385
Class Activities	24,863	49,731	64,066	15,815	26,343
Instruction	59,133	64,550	72,584	1,704	52,803
Grants	433	140	128	(292)	153
Donations	14,272	66,264	11,158	(62,104)	7,274
Clubs	41,533	12,918	29,093	13,986	39,344
Field Trips	431	245,820	254,280	8,549	520
Pictures	10,684	789	5,396	(398)	5,679
Vending	8,071	2,295	-	(2,821)	7,545
Fundraisers	-	110,217	55,246	(54,971)	-
Publications	20,179	4,386	17,276	1,067	8,356
Scholarships	21,246	-	1,600	-	19,646
Staff Owned	395	-	-	1,045	1,440
<b>Total</b>	<b>\$ 246,834</b>	<b>\$ 756,794</b>	<b>\$ 787,916</b>	<b>\$ -</b>	<b>\$ 215,712</b>

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

# OAKLAND MILLS HIGH SCHOOL

Exhibit D-9

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
OAKLAND MILLS HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 5,662	\$ 4,142	\$ 6,098	\$ 2,641	\$ 6,347
Graduation	443	2,133	1,676	-	900
PBIS	427	10	250	200	387
Guidance	3,280	861	756	260	3,645
Testing	140	37,926	37,650	-	416
Parking	874	420	299	-	995
Media	194	332	924	1,470	1,072
Meeting Expenses	-	-	1,564	1,564	-
Staff Appreciation	-	-	174	174	-
Community Activities	2,134	20,454	24,283	5,176	3,481
Green School	1,103	-	-	(1,103)	-
Sales Tax	2	1,625	1,607	(20)	-
Professional Development	-	-	1,475	1,475	-
Athletics	38,116	54,069	92,888	35,624	34,921
Class Activities	13,520	33,739	37,924	3,496	12,831
Instruction	52,196	45,975	55,771	29,020	71,420
Grants	248	-	-	-	248
Donations	4,455	51,858	-	(51,694)	4,619
Clubs	15,504	25,144	29,102	7,721	19,267
Field Trips	3,998	12,397	12,807	635	4,223
Pictures	9,734	4,320	-	(5,542)	8,512
Vending	295	5,951	2,447	(3,799)	-
Business Other	4,092	2,800	-	-	6,892
Fundraisers	-	49,373	21,269	(28,104)	-
Publications	1,326	-	449	331	1,208
Staff Owned	2,212	3,088	3,769	475	2,006
<b>Total</b>	<u>\$ 159,955</u>	<u>\$ 356,617</u>	<u>\$ 333,182</u>	<u>\$ -</u>	<u>\$ 183,390</u>

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

# RESERVOIR HIGH SCHOOL

Exhibit D-10

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
RESERVOIR HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 1,523	\$ 3,112	\$ 4,409	\$ 3,909	\$ 4,135
Graduation	-	2,071	1,277	360	1,154
PBIS	-	-	347	513	166
Guidance	11,123	4,793	4,895	(334)	10,687
Testing	2,462	75,271	73,315	372	4,790
Parking	480	1,635	395	-	1,720
Media	218	18	-	-	236
Meeting Expenses	-	-	100	100	-
Staff Appreciation	-	-	5,106	5,106	-
Sales Tax	-	2,121	2,100	(21)	-
Professional Development	-	-	558	558	-
Athletics	38,512	54,309	111,191	53,174	34,804
Class Activities	14,603	31,875	35,721	(1,354)	9,403
Instruction	86,307	50,597	71,268	16,302	81,938
Donations	-	46,813	-	(46,593)	220
Clubs	25,038	28,012	35,493	18,674	36,231
Field Trips	2,938	190,421	208,226	15,058	191
Pictures	2,780	11,266	-	(6,174)	7,872
Vending	893	558	-	(1,451)	-
Business Other	1,236	2,110	-	(3,311)	35
Fundraisers	-	83,652	28,764	(54,888)	-
Publications	1,219	693	359	-	1,553
Scholarships	6,424	-	1,000	-	5,424
Staff Owned	365	590	404	-	551
<b>Total</b>	<b>\$ 196,121</b>	<b>\$ 589,917</b>	<b>\$ 584,928</b>	<b>\$ -</b>	<b>\$ 201,110</b>

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

# RIVER HILL HIGH SCHOOL

Exhibit D-11

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
RIVER HILL HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 5,077	\$ 2,810	\$ 1,775	\$ (874)	\$ 5,238
Graduation	-	2,000	2,282	282	-
Guidance	8,668	3,889	3,190	(282)	9,085
Testing	5,927	137,745	131,694	-	11,978
Parking	6,911	4,095	2,117	(585)	8,304
Technology	-	-	14,617	14,617	-
Media	175	15	115	65	140
Meeting Expenses	36	-	79	43	-
Staff Appreciation	-	787	6,721	5,934	-
Sales Tax	857	3,875	4,548	84	268
Professional Development	-	-	1,466	2,500	1,034
Athletics	36,060	83,161	160,268	90,826	49,779
Class Activities	10,421	46,965	47,704	861	10,543
Instruction	67,796	26,309	74,915	41,186	60,376
Donations	41,967	112,770	-	(109,935)	44,802
Clubs	39,051	86,424	109,372	16,165	32,268
Field Trips	2,542	156,822	159,014	2,331	2,681
Pictures	18,614	9,319	-	(3,491)	24,442
Vending	1,569	831	-	(1,960)	440
Fundraisers	-	166,290	105,453	(60,837)	-
Publications	3,085	3,751	4,083	585	3,338
Scholarships	4,003	552	3,050	2,032	3,537
Staff Owned	46	2,047	2,293	453	253
<b>Total</b>	<b>\$ 252,805</b>	<b>\$ 850,457</b>	<b>\$ 834,756</b>	<b>\$ -</b>	<b>\$ 268,506</b>

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

# WILDE LAKE HIGH SCHOOL

Exhibit D-12

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
WILDE LAKE HIGH SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 11,591	\$ 2,710	\$ 2,493	\$ (1,289)	\$ 10,519
Graduation	-	2,268	2,749	481	-
PBIS	-	-	325	325	-
Guidance	7,573	2,466	1,184	-	8,855
Testing	530	45,327	45,485	69	441
Parking	778	990	1,251	-	517
Media	116	-	185	256	187
Meeting Expenses	-	-	724	724	-
Staff Appreciation	-	-	7,383	7,383	-
Sales Tax	-	1,919	1,910	(9)	-
Professional Development	-	-	1,200	1,200	-
Athletics	32,356	45,132	54,465	18,822	41,845
Class Activities	6,540	13,330	29,542	15,384	5,712
Instruction	62,331	22,808	42,242	24,831	67,728
Grants	832	-	-	-	832
Donations	3,446	20,757	-	(19,303)	4,900
Clubs	17,170	8,465	14,674	6,871	17,832
Field Trips	1,066	109,185	118,537	9,005	719
Pictures	6,762	5,597	-	(7,316)	5,043
Vending	8,926	655	-	(796)	8,785
Business Other	18,135	1,040	-	-	19,175
Fundraisers	-	107,807	49,464	(58,343)	-
Publications	2,116	965	560	155	2,676
Scholarships	3,240	-	1,157	1,550	3,633
Staff Owned	170	552	250	-	472
<b>Total</b>	<b>\$ 183,678</b>	<b>\$ 391,973</b>	<b>\$ 375,780</b>	<b>\$ -</b>	<b>\$ 199,871</b>

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

# **SPECIAL SCHOOLS**

# APPLICATIONS AND RESEARCH LAB

Exhibit E-1

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
APPLICATION AND RESEARCH LAB SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 3,876	\$ 1,827	\$ 2,101	\$ 237	\$ 3,839
Staff Appreciation	-	-	606	606	-
Sales Tax	-	45	45	-	-
Instruction	8,311	2,232	3,034	279	7,788
Grants	500	-	-	-	500
Clubs	456	1,199	1,566	791	880
Field Trips	796	4,270	4,633	363	796
School Store	1,222	231	-	(250)	1,203
Pictures	-	-	-	-	-
Vending	2,265	1,148	-	(887)	2,526
Fundraisers	-	2,427	1,284	(1,139)	4
Staff Owned	149	1,317	1,318	-	148
<b>Total</b>	<u>\$ 17,575</u>	<u>\$ 14,696</u>	<u>\$ 14,587</u>	<u>\$ -</u>	<u>\$ 17,684</u>

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



# CEDAR LANE

Exhibit E-2

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
CEDAR LANE SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 1,766	\$ 125	\$ 2,245	\$ 2,226	\$ 1,872
Graduation	-	760	792	32	-
Meeting Expenses	-	-	60	60	-
Staff Appreciation	-	-	3,299	3,299	-
Sales Tax	-	-	673	673	-
Professional Development	-	-	4,557	4,557	-
Student Activities	48,152	44,244	45,946	(5,249)	41,201
Donations	7,086	4,091	-	(6,828)	4,349
Field Trips	114	260	2,445	2,185	114
Pictures	489	381	-	(380)	490
Staff Owned	575	-	-	(575)	-
<b>Total</b>	<u>\$ 58,182</u>	<u>\$ 49,861</u>	<u>\$ 60,017</u>	<u>\$ -</u>	<u>\$ 48,026</u>

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

# HOMEWOOD

Exhibit E-3

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
HOMEWOOD SCHOOL FUNDS  
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2017</u>
General	\$ 5,164	\$ 10,000	\$ 3,826	\$ 1,912	\$ 13,250
Graduation	4,000	2,000	2,300	(1,912)	1,788
PBIS	483	-	-	-	483
Media	-	-	761	1,000	239
Staff Appreciation	-	1,442	1,596	154	-
Instruction	-	-	200	200	-
Donations	930	2,531	-	(1,354)	2,107
Pictures	80	-	-	-	80
Vending	133	132	-	-	265
Scholarships	651	-	-	-	651
Staff Owned	1,907	-	-	-	1,907
<b>Total</b>	<u>\$ 13,348</u>	<u>\$ 16,105</u>	<u>\$ 8,683</u>	<u>\$ -</u>	<u>\$ 20,770</u>

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

# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## HOWARD COUNTY PUBLIC SCHOOL SYSTEM YEAR ENDED JUNE 30, 2017 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 reallocated from one fund to another fund.