

SCHOOL FUNDS

Fiscal Year Ended June 30, 2018





Howard County Public School System

A Component Unit of Howard County, Maryland

School Activity Funds

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Independent Auditor's Report on Supplementary Information

To the Board of Education
Howard County, Maryland

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Howard County Public School System ("HCPSS"), a component unit of Howard County, Maryland, as of and for the year ended June 30, 2018, and our report thereon dated September 28, 2018, which expressed an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying statements of the School Funds of HCPSS are presented for purposes of additional analysis and are not a required part of the financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to September 28, 2018. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

CohnReznick LLP

Baltimore, Maryland
November 16, 2018



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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2018</u>
Elementary Schools				
Atholton Elementary	\$ 15,616	\$ 44,483	\$ 50,927	\$ 9,172
Bellows Spring Elementary	42,001	90,327	89,468	42,860
Bollman Bridge Elementary	33,364	81,491	84,110	30,745
Bryant Woods Elementary	13,360	49,210	45,126	17,444
Bushy Park Elementary	27,107	57,158	67,137	17,128
Centennial Lane Elementary	17,762	56,555	49,585	24,732
Clarksville Elementary	30,894	51,630	52,673	29,851
Clemens Crossing Elementary	43,596	53,262	67,656	29,202
Cradlerock Elementary School	18,608	41,858	43,680	16,786
Dayton Oaks Elementary	58,723	139,930	138,665	59,988
Deep Run Elementary	31,801	73,860	69,328	36,333
Ducketts Lane Elementary	15,666	56,723	61,064	11,325
Elkridge Elementary	57,575	68,984	74,111	52,448
Forest Ridge Elementary	24,010	43,583	45,089	22,504
Fulton Elementary	34,178	66,623	57,212	43,589
Gorman Crossing Elementary	39,034	76,117	86,728	28,423
Guilford Elementary	30,617	25,795	30,874	25,538
Hammond Elementary	18,860	54,312	57,179	15,993
Hollifield Station Elementary	36,581	108,329	116,146	28,764
Ilchester Elementary	99,120	115,418	115,460	99,078
Jeffers Hill Elementary	34,789	31,686	30,570	35,905
Laurel Woods Elementary	13,635	27,842	32,381	9,096
Lisbon Elementary	25,139	38,949	38,037	26,051
Longfellow Elementary	19,518	48,862	44,093	24,287
Manor Woods Elementary	38,427	67,157	64,409	41,175
Northfield Elementary	22,626	65,264	66,097	21,793
Phelps Luck Elementary	24,674	33,554	40,684	17,544
Pointers Run Elementary	59,109	102,736	67,114	94,731
Rockburn Elementary	37,412	108,646	109,168	36,890
Running Brook Elementary	32,828	63,122	52,982	42,968
St. John's Lane Elementary	38,579	39,551	44,814	33,316
Stevens Forest Elementary	40,032	30,245	32,764	37,513
Swansfield Elementary	19,653	40,101	31,725	28,029
Talbott Springs Elementary	23,727	30,881	28,648	25,960

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2018</u>
Elementary Schools				
Thunder Hill Elementary	\$ 21,011	\$ 41,759	\$ 37,420	\$ 25,350
Triadelphia Ridge Elementary	50,148	69,606	65,741	54,013
Veterans Elementary	39,996	96,968	105,056	31,908
Waterloo Elementary	71,405	109,986	128,533	52,858
Waverly Elementary	24,589	84,464	63,419	45,634
West Friendship Elementary	25,318	35,396	20,884	39,830
Worthington Elementary	41,589	46,449	41,686	46,352
Total - Elementary Schools	\$ 1,392,677	\$ 2,568,872	\$ 2,548,443	\$ 1,413,106

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2018</u>
Middle Schools				
Bonnie Branch Middle	\$ 71,498	\$ 136,447	\$ 143,233	\$ 64,712
Burleigh Manor Middle	72,721	238,091	241,289	69,523
Clarksville Middle	63,600	194,036	181,633	76,003
Dunloggin Middle	39,915	118,554	112,837	45,632
Elkridge Landing Middle	29,935	101,733	108,223	23,445
Ellicott Mills Middle	33,560	230,603	232,599	31,564
Folly Quarter Middle	33,230	137,488	134,267	36,451
Glenwood Middle	39,855	118,985	126,319	32,521
Hammond Middle	17,397	109,211	112,814	13,794
Harper's Choice Middle	17,144	106,205	96,735	26,614
Lake Elkhorn Middle	13,093	94,711	96,572	11,232
Lime Kiln Middle	42,615	115,502	110,392	47,725
Mayfield Woods Middle	27,827	133,084	133,597	27,314
Mount View Middle	47,593	181,396	181,497	47,492
Murray Hill Middle	15,634	89,311	85,376	19,569
Oakland Mills Middle	16,684	96,730	94,807	18,607
Patapsco Middle	34,321	111,043	114,725	30,639
Patuxent Valley Middle	13,758	119,878	119,044	14,592
Thomas Viaduct Middle	26,003	119,090	113,309	31,784
Wilde Lake Middle	29,449	129,284	127,030	31,703
Total - Middle Schools	\$ 685,832	\$ 2,681,382	\$ 2,666,298	\$ 700,916

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2018</u>
High Schools				
Atholton High	\$ 207,439	\$ 513,080	\$ 541,333	\$ 179,186
Centennial High	372,603	800,340	805,127	367,816
Glenelg High	284,533	691,789	706,834	269,488
Hammond High	180,926	613,356	572,406	221,876
Howard High	323,273	755,304	785,014	293,563
Long Reach High	129,986	523,630	515,522	138,094
Marriotts Ridge High	152,224	629,017	627,589	153,652
Mount Hebron High	215,712	727,905	725,574	218,043
Oakland Mills High	183,390	447,738	450,215	180,913
Reservoir High	201,110	515,299	502,709	213,700
River Hill High	268,506	837,308	843,485	262,329
Wilde Lake High	199,871	397,206	390,354	206,723
Total - High Schools	\$ 2,719,573	\$ 7,451,972	\$ 7,466,162	\$ 2,705,383
Special Schools				
Applications and Research Lab	\$ 17,684	\$ 19,504	\$ 14,971	\$ 22,217
Cedar Lane School	48,026	60,629	62,923	45,732
Howard Co. Homewood Sch.	20,770	4,820	12,872	12,718
Total - Special Schools	\$ 86,480	\$ 84,953	\$ 90,766	\$ 80,667
Total - All Schools	\$ 4,884,562	\$ 12,787,179	\$ 12,771,669	\$ 4,900,072

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ -	\$ 102	\$ 2,926	\$ 2,824	\$ -
Media	1,784	125	31	-	1,878
Staff Appreciation	-	-	4,119	4,119	-
Community Activities	159	903	740	-	322
Green School	1,143	-	951	-	192
Sales Tax	-	220	251	31	-
Special Education	-	-	325	325	-
Student Activities	-	766	3,721	2,955	-
STEM	195	-	251	56	-
RECC	4,715	10,609	12,693	-	2,631
Instruction	177	405	2,197	1,819	204
Donations	2,141	5,124	-	(5,733)	1,532
Field Trips	136	17,559	18,251	556	-
Pictures	4,729	3,231	-	(5,918)	2,042
Vending	215	226	-	(441)	-
Fundraisers	-	948	389	(559)	-
Publications	222	4,265	4,082	(34)	371
Total	\$ 15,616	\$ 44,483	\$ 50,927	\$ -	\$ 9,172

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,223	\$ 696	\$ 479	\$ -	\$ 1,440
Media	4,437	-	-	1,694	6,131
Staff Appreciation	-	6	6,683	6,677	-
Community Activities	-	-	233	233	-
Green School	493	-	-	-	493
Sales Tax	17	43	135	75	-
Class Activities	-	785	446	72	411
Student Activities	329	1,302	3,947	3,204	888
STEM	191	-	-	-	191
Gifted and Talented	4	-	90	86	-
ESOL	82	-	-	-	82
RECC	10,009	49,076	42,831	(674)	15,580
Instruction	8,335	1,818	8,321	6,322	8,154
Donations	9,563	3,639	-	(12,126)	1,076
Clubs	115	-	562	447	-
Field Trips	49	19,453	20,361	989	130
School Store	2,391	-	-	-	2,391
Pictures	2,919	8,227	-	(6,315)	4,831
Vending	154	287	-	-	441
Fundraisers	1,088	4,976	2,986	(3,078)	-
Publications	381	-	2,394	2,394	381
Staff Owned	221	19	-	-	240
Total	<u>\$ 42,001</u>	<u>\$ 90,327</u>	<u>\$ 89,468</u>	<u>\$ -</u>	<u>\$ 42,860</u>

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 724	\$ 449	\$ 2,566	\$ 1,644	\$ 251
PBIS	555	-	332	-	223
Media	691	-	2,640	3,150	1,201
Staff Appreciation	-	-	3,471	3,471	-
Community Activities	36	-	1,087	1,051	-
Green School	90	-	75	-	15
Sales Tax	-	558	876	318	-
Professional Development	-	-	-	-	-
Class Activities	397	1,118	1,608	4,048	3,955
Student Activities	1,384	1,218	1,979	102	725
RECC	9,675	34,847	41,411	(609)	2,502
Instruction	196	472	517	1,172	1,323
Donations	7,032	2,999	-	(2,005)	8,026
Clubs	-	-	32	170	138
Field Trips	236	13,811	15,762	1,904	189
Pictures	9,620	4,633	-	(5,001)	9,252
Vending	-	435	-	(435)	-
Fundraisers	-	16,002	7,182	(8,820)	-
Publications	-	4,569	4,389	(160)	20
Staff Owned	2,728	380	183	-	2,925
Total	\$ 33,364	\$ 81,491	\$ 84,110	\$ -	\$ 30,745

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,520	\$ (53)	\$ 1,811	\$ 3,279	\$ 2,935
Media	980	-	132	1,388	2,236
Meeting Expenses	-	-	80	80	-
Staff Appreciation	-	-	2,494	2,494	-
Community Activities	-	-	60	60	-
Sales Tax	-	211	365	338	184
Class Activities	470	-	419	924	975
Student Activities	1,732	685	4,985	3,762	1,194
Instruction	92	266	300	40	98
Grants	244	-	72	-	172
Donations	5,253	3,865	-	(2,492)	6,626
Field Trips	1,934	17,114	18,797	2,363	2,614
Pictures	1,027	2,265	-	(3,292)	-
Vending	-	249	-	(249)	-
Fundraisers	-	23,545	14,481	(8,775)	289
Staff Owned	108	1,063	1,130	80	121
Total	<u>\$ 13,360</u>	<u>\$ 49,210</u>	<u>\$ 45,126</u>	<u>\$ -</u>	<u>\$ 17,444</u>

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 20,624	\$ 239	\$ 11,527	\$ (762)	\$ 8,574
Media	1,982	319	1,754	-	547
Staff Appreciation	-	-	7,848	7,848	-
Green School	-	-	75	75	-
Sales Tax	-	36	101	65	-
Special Education	151	-	-	-	151
Student Activities	5	1,032	607	1	431
RECC	1,050	17,651	15,237	-	3,464
Instruction	1,174	845	280	12	1,751
Donations	-	1,106	288	(818)	-
Clubs	766	1,682	1,986	555	1,017
Field Trips	1,355	26,295	26,457	-	1,193
Pictures	-	7,132	-	(7,132)	-
Fundraisers	-	821	977	156	-
Total	<u>\$ 27,107</u>	<u>\$ 57,158</u>	<u>\$ 67,137</u>	<u>\$ -</u>	<u>\$ 17,128</u>

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

CENTENNIAL 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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ -	\$ 25	\$ 1,141	\$ 1,116	\$ -
Guidance	448	-	-	-	448
Technology	-	-	5,512	5,701	189
Media	520	395	-	(12)	903
Staff Appreciation	-	-	4,464	4,464	-
Green School	197	-	-	-	197
Class Activities	-	-	3,584	3,746	162
Special Education	-	-	448	448	-
Student Activities	42	1,334	7,158	6,433	651
STEM	-	-	100	100	-
Gifted and Talented	100	-	-	-	100
ESOL	-	-	186	186	-
Instruction	212	896	1,724	958	342
Donations	11,579	20,641	-	(19,410)	12,810
Field Trips	170	23,606	24,421	734	89
Pictures	4,143	8,780	-	(4,464)	8,459
Vending	285	185	-	(154)	316
Fundraisers	-	693	693	-	-
Staff Owned	66	-	154	154	66
Total	\$ 17,762	\$ 56,555	\$ 49,585	\$ -	\$ 24,732

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 638	\$ 585	\$ 1,012	\$ (60)	\$ 151
Guidance	623	-	-	(623)	-
Technology	72	85	-	-	157
Media	9,762	-	5,687	-	4,075
Staff Appreciation	-	-	2,790	2,790	-
Community Activities	-	567	646	79	-
Sales Tax	-	459	461	2	-
Special Education	285	-	-	-	285
Student Activities	258	751	6,982	7,971	1,998
STEM	-	-	398	398	-
Instruction	4,193	175	2,323	488	2,533
Donations	1,045	9,492	-	(5,703)	4,834
Field Trips	613	23,583	23,861	61	396
School Store	-	250	-	-	250
Pictures	13,257	4,402	1,130	(2,871)	13,658
Vending	148	128	8	-	268
Fundraisers	-	3,341	809	(2,532)	-
Publications	-	7,812	6,566	-	1,246
Total	<u>\$ 30,894</u>	<u>\$ 51,630</u>	<u>\$ 52,673</u>	<u>\$ -</u>	<u>\$ 29,851</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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,425	\$ 179	\$ 4,500	\$ 3,640	\$ 744
PBIS	-	521	1,311	1,591	801
Technology	-	-	2,386	2,386	-
Media	1,541	-	-	-	1,541
Meeting Expenses	-	150	552	402	-
Staff Appreciation	-	-	3,243	3,243	-
Community Activities	-	-	1,014	1,014	-
Green School	477	-	-	205	682
Sales Tax	215	211	225	-	201
Professional Development	-	-	859	859	-
Class Activities	1,581	859	2,504	2,235	2,171
Student Activities	4,914	4,078	27,700	24,536	5,828
Gifted and Talented	201	-	-	-	201
Instruction	2,109	427	2,023	1,447	1,960
Donations	15,219	20,079	-	(23,594)	11,704
Field Trips	2,016	18,967	20,012	1,000	1,971
School Store	838	238	574	-	502
Pictures	12,032	6,098	(929)	(19,059)	-
Vending	-	35	-	-	35
Fundraisers	-	193	193	-	-
Staff Owned	1,028	1,227	1,489	95	861
Total	<u>\$ 43,596</u>	<u>\$ 53,262</u>	<u>\$ 67,656</u>	<u>\$ -</u>	<u>\$ 29,202</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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ -	\$ (5)	\$ 7,625	\$ 7,630	\$ -
Media	826	60	4,753	4,686	819
Meeting Expenses	-	-	893	893	-
Staff Appreciation	-	-	2,278	2,278	-
Sales Tax	-	68	68	-	-
Student Activities	60	1,397	1,164	(284)	9
STEM	459	-	-	(120)	339
Bridges	785	-	905	120	-
RECC	7,334	3,935	5,126	-	6,143
Instruction	1,001	1,215	1,232	-	984
Donations	8,015	11,188	-	(11,002)	8,201
Field Trips	-	15,676	16,060	436	52
Pictures	-	1,991	-	(1,752)	239
Vending	120	-	-	(120)	-
Fundraisers	-	5,474	2,287	(3,187)	-
Publications	-	859	1,289	430	-
Staff Owned	8	-	-	(8)	-
Total	\$ 18,608	\$ 41,858	\$ 43,680	\$ -	\$ 16,786

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

DAYTON 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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 3,933	\$ 344	\$ 665	\$ 24	\$ 3,636
Technology	179	686	558	-	307
Media	5,159	-	4,818	3,518	3,859
Meeting Expenses	-	-	266	266	-
Staff Appreciation	-	-	4,526	4,526	-
Sales Tax	-	50	9	(41)	-
Class Activities	-	1,119	1,620	501	-
Special Education	266	-	75	-	191
Student Activities	3,732	1,030	11,122	8,395	2,035
Gifted and Talented	402	-	198	-	204
RECC	20,320	62,420	71,558	(176)	11,006
Instruction	5,210	3,147	5,299	1,297	4,355
Grants	174	-	-	-	174
Donations	9,030	22,679	1,435	(9,913)	20,361
Field Trips	3,520	29,458	29,474	760	4,264
Pictures	4,389	7,271	-	(4,792)	6,868
Vending	1,357	125	-	-	1,482
Fundraisers	-	11,251	6,886	(4,365)	-
Publications	624	350	-	-	974
Scholarships	62	-	62	-	-
Staff Owned	366	-	94	-	272
Total	<u>\$ 58,723</u>	<u>\$ 139,930</u>	<u>\$ 138,665</u>	<u>\$ -</u>	<u>\$ 59,988</u>

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 714	\$ -	\$ 3,512	\$ 3,653	\$ 855
PBIS	-	-	406	406	-
Guidance	-	-	278	278	-
Media	307	-	279	(28)	-
Meeting Expenses	-	-	813	813	-
Staff Appreciation	-	-	2,065	2,065	-
Community Activities	-	-	60	60	-
Green School	-	-	285	285	-
Sales Tax	-	203	324	121	-
Professional Development	-	-	1,094	1,094	-
Class Activities	66	-	1,402	1,336	-
Special Education	-	-	27	27	-
Student Activities	1,301	3,079	4,572	1,395	1,203
STEM	1,232	300	309	-	1,223
Gifted and Talented	-	577	1,012	435	-
ESOL	-	-	72	72	-
RECC	8,068	27,999	26,614	(267)	9,186
Instruction	1,712	801	3,907	1,883	489
Donations	4,125	9,930	-	(5,488)	8,567
Field Trips	786	18,008	17,736	2,689	3,747
School Store	1,250	666	438	(216)	1,262
Pictures	11,725	6,790	-	(9,610)	8,905
Fundraisers	-	5,045	4,028	(1,017)	-
Publications	195	462	95	14	576
Staff Owned	320	-	-	-	320
Total	\$ 31,801	\$ 73,860	\$ 69,328	\$ -	\$ 36,333

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 1,574	\$ 129	\$ 2,427	\$ 1,052	\$ 328
PBIS	204	-	296	100	8
Guidance	-	-	335	335	-
Technology	13	-	2,700	3,637	950
Media	427	439	618	100	348
Meeting Expenses	-	-	16	16	-
Staff Appreciation	-	-	4,685	4,685	-
Community Activities	599	1,762	2,234	381	508
Green School	120	-	594	514	40
Sales Tax	-	9	9	-	-
Class Activities	325	55	1,516	1,664	528
Special Education	3	-	-	-	3
Student Activities	87	1,689	4,570	2,811	17
ESOL	-	-	988	988	-
RECC	-	850	-	-	850
Instruction	1,669	367	3,974	2,650	712
Donations	7,447	7,800	-	(10,121)	5,126
Clubs	45	-	-	-	45
Field Trips	-	24,744	25,878	1,309	175
Pictures	2,565	4,545	-	(5,722)	1,388
Vending	588	210	-	(499)	299
Fundraisers	-	13,624	8,230	(5,394)	-
Publications	-	500	1,495	995	-
Staff Owned	-	-	499	499	-
Total	\$ 15,666	\$ 56,723	\$ 61,064	\$ -	\$ 11,325

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 9,219	\$ -	\$ 1,391	\$ -	\$ 7,828
PBIS	49	-	845	796	-
Guidance	-	-	12	12	-
Media	2,165	253	1,008	-	1,410
Staff Appreciation	-	-	2,594	2,594	-
Community Activities	426	-	175	175	426
Sales Tax	-	177	226	51	2
Professional Development	-	-	450	450	-
Class Activities	890	-	275	(465)	150
Special Education	196	-	-	-	196
Student Activities	2,045	1,418	4,072	4,369	3,760
STEM	1,223	-	1,799	2,076	1,500
Gifted and Talented	562	1,846	2,323	(85)	-
Instruction	11,590	2,105	16,898	9,902	6,699
Donations	16,124	5,809	-	(7,624)	14,309
Field Trips	44	29,458	32,359	2,857	-
Pictures	12,459	7,293	-	(5,197)	14,555
Vending	-	240	-	(240)	-
Fundraisers	-	15,925	6,019	(9,906)	-
Staff Owned	583	4,460	3,665	235	1,613
Total	<u>\$ 57,575</u>	<u>\$ 68,984</u>	<u>\$ 74,111</u>	<u>\$ -</u>	<u>\$ 52,448</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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,744	\$ 528	\$ 2,559	\$ 3,384	\$ 3,097
Technology	828	-	423	-	405
Media	1,479	-	4,318	4,441	1,602
Meeting Expenses	-	6	927	921	-
Staff Appreciation	-	-	2,490	2,490	-
Community Activities	-	-	169	169	-
Green School	119	-	-	-	119
Professional Development	-	-	157	157	-
Class Activities	3,480	-	1,608	(125)	1,747
Student Activities	-	1,376	1,348	185	213
STEM	496	-	-	-	496
Gifted and Talented	522	-	465	-	57
Instruction	5,030	895	3,445	954	3,434
Grants	672	-	133	-	539
Donations	4,533	14,149	-	(11,408)	7,274
Field Trips	1,321	15,350	23,527	8,205	1,349
Pictures	3,356	3,976	-	(5,587)	1,745
Fundraisers	-	6,813	3,027	(3,786)	-
Staff Owned	430	490	493	-	427
Total	<u>\$ 24,010</u>	<u>\$ 43,583</u>	<u>\$ 45,089</u>	<u>\$ -</u>	<u>\$ 22,504</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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 3,733	\$ -	\$ 1,700	\$ -	\$ 2,033
PBIS	-	-	351	351	-
Media	715	164	377	3,189	3,691
Meeting Expenses	-	-	282	282	-
Staff Appreciation	-	-	5,194	5,194	-
Sales Tax	-	-	91	91	-
Professional Development	-	-	1,075	1,075	-
Class Activities	815	1,661	4,911	3,880	1,445
Special Education	-	-	558	558	-
Student Activities	2,313	1,471	6,488	7,073	4,369
STEM	3,000	-	-	3,000	6,000
Gifted and Talented	-	-	109	109	-
Instruction	564	330	2,321	1,927	500
Donations	2,273	14,250	761	(12,395)	3,367
Field Trips	398	27,295	28,714	1,021	-
Pictures	12,195	12,509	30	(11,164)	13,510
Vending	138	329	-	(467)	-
Fundraisers	-	7,974	4,250	(3,724)	-
Publications	8,034	640	-	-	8,674
Total	<u>\$ 34,178</u>	<u>\$ 66,623</u>	<u>\$ 57,212</u>	<u>\$ -</u>	<u>\$ 43,589</u>

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,848	\$ 187	\$ 10,041	\$ 10,802	\$ 2,796
Media	2,325	261	471	2,400	4,515
Meeting Expenses	-	-	2,069	2,069	-
Staff Appreciation	-	-	1,455	1,455	-
Sales Tax	41	138	192	13	-
Class Activities	58	-	1,251	1,251	58
Student Activities	-	1,216	3,582	2,366	-
STEM	78	-	-	-	78
RECC	8,379	32,617	39,941	-	1,055
Instruction	1,097	634	962	-	769
Donations	16,914	14	-	(5,997)	10,931
Clubs	18	-	-	-	18
Field Trips	-	17,786	18,673	887	-
Pictures	8,264	6,657	-	(9,930)	4,991
Vending	12	-	-	-	12
Fundraisers	-	13,407	8,091	(5,316)	-
Publications	-	3,200	-	-	3,200
Total	<u>\$ 39,034</u>	<u>\$ 76,117</u>	<u>\$ 86,728</u>	<u>\$ -</u>	<u>\$ 28,423</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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 18,701	\$ 17	\$ 1,879	\$ (1,589)	\$ 15,250
PBIS	527	-	969	631	189
Media	2,917	-	1,074	1,456	3,299
Meeting Expenses	-	-	660	660	-
Staff Appreciation	-	-	854	854	-
Community Activities	-	-	451	451	-
Green School	257	-	98	-	159
Sales Tax	-	156	208	52	-
Professional Development	41	-	1,669	1,628	-
Special Education	-	-	85	85	-
Student Activities	4,013	943	3,246	(185)	1,525
Gifted and Talented	432	-	368	-	64
Bridges	536	2	355	-	183
Instruction	124	958	1,253	363	192
Donations	530	2,744	-	(2,028)	1,246
Field Trips	81	8,482	9,243	813	133
Pictures	1,327	3,033	-	(2,029)	2,331
Fundraisers	-	6,689	4,607	(2,082)	-
Publications	-	1,864	2,750	920	34
Staff Owned	1,131	907	1,105	-	933
Total	<u>\$ 30,617</u>	<u>\$ 25,795</u>	<u>\$ 30,874</u>	<u>\$ -</u>	<u>\$ 25,538</u>

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,123	\$ 595	\$ 526	\$ 1,804	\$ 2,996
Technology	121	-	121	-	-
Media	4,925	-	1,209	(99)	3,617
Meeting Expenses	-	-	214	214	-
Staff Appreciation	-	-	1,626	1,626	-
Community Activities	228	-	519	291	-
Green School	1,385	-	-	-	1,385
Sales Tax	-	600	199	14	415
Professional Development	3,797	-	1,087	(1,580)	1,130
Class Activities	-	1,127	1,602	501	26
Special Education	-	-	89	89	-
Student Activities	4,137	1,301	4,662	671	1,447
Instruction	301	2,552	2,140	(13)	700
Donations	-	8,610	7,450	(1,160)	-
Field Trips	160	22,709	21,935	(325)	609
Pictures	1,935	3,907	235	(2,003)	3,604
Fundraisers	640	6,356	6,967	(29)	-
Publications	108	6,555	6,598	(1)	64
	<u>\$ 18,860</u>	<u>\$ 54,312</u>	<u>\$ 57,179</u>	<u>\$ -</u>	<u>\$ 15,993</u>
Total	\$ 18,860	\$ 54,312	\$ 57,179	\$ -	\$ 15,993

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

HOLLIFIELD STATION 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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 11,274	\$ 4,289	\$ 16,788	\$ 8,490	\$ 7,265
Guidance	481	-	-	-	481
Media	3,326	314	879	1,517	4,278
Meeting Expenses	-	-	738	738	-
Staff Appreciation	-	-	825	825	-
Green School	-	2,305	2,120	1,153	1,338
Sales Tax	-	211	211	-	-
Student Activities	-	1,400	1,144	1	257
RECC	6,973	29,065	33,208	-	2,830
Instruction	5,870	10,670	9,497	(2,276)	4,767
Grants	-	500	500	-	-
Donations	-	3,711	-	(3,711)	-
Clubs	2,192	2,510	6,893	2,191	-
Field Trips	4,513	37,627	37,817	681	5,004
School Store	1,952	1,952	1,360	-	2,544
Pictures	-	6,414	-	(6,414)	-
Fundraisers	-	7,361	4,166	(3,195)	-
Total	\$ 36,581	\$ 108,329	\$ 116,146	\$ -	\$ 28,764

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 827	\$ 288	\$ 6,480	\$ 5,409	\$ 44
Guidance	-	-	341	500	159
Media	11,916	-	60	1,026	12,882
Staff Appreciation	-	-	5,773	5,773	-
Green School	-	-	85	85	-
Sales Tax	-	239	617	378	-
Professional Development	-	-	1,465	1,465	-
Special Education	-	-	570	570	-
Student Activities	3,578	1,079	8,571	11,956	8,042
STEM	209	-	-	-	209
RECC	8,091	35,330	36,590	(858)	5,973
Instruction	2,639	2,074	1,932	698	3,479
Donations	25,028	15,783	-	(19,959)	20,852
Field Trips	3,274	33,254	35,738	3,337	4,127
Pictures	37,211	6,501	-	(7,884)	35,828
Vending	264	180	444	-	-
Fundraisers	-	19,001	16,505	(2,496)	-
Publications	6,083	1,689	289	-	7,483
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	\$ 99,120	\$ 115,418	\$ 115,460	\$ -	\$ 99,078

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 23,771	\$ 228	\$ 1,070	\$ (4,573)	\$ 18,356
PBIS	-	-	538	571	33
Technology	4,087	-	-	396	4,483
Media	121	-	-	1,162	1,283
Staff Appreciation	-	-	3,078	3,078	-
Community Activities	-	-	68	92	24
Sales Tax	-	336	205	(42)	89
Professional Development	-	-	1,500	1,500	-
Class Activities	1,175	666	712	(25)	1,104
Student Activities	908	779	1,403	1,149	1,433
Gifted and Talented	214	-	-	-	214
Instruction	2,377	898	1,812	226	1,689
Grants	543	-	-	-	543
Donations	383	699	-	(697)	385
Field Trips	474	15,872	16,281	344	409
Pictures	161	5,210	-	(92)	5,279
Vending	71	36	-	(107)	-
Fundraisers	-	5,381	2,343	(3,038)	-
Staff Owned	504	1,581	1,560	56	581
	<u>504</u>	<u>1,581</u>	<u>1,560</u>	<u>56</u>	<u>581</u>
Total	\$ 34,789	\$ 31,686	\$ 30,570	\$ -	\$ 35,905

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 7,652	\$ 426	\$ 1,430	\$ (1,916)	\$ 4,732
PBIS	-	-	112	112	-
Media	1,686	75	-	5	1,766
Meeting Expenses	-	-	953	953	-
Staff Appreciation	-	-	1,662	1,662	-
Green School	-	-	75	75	-
Class Activities	724	-	1,407	683	-
Student Activities	-	1,923	3,234	1,327	16
Gifted and Talented	350	-	15	-	335
Instruction	2,757	735	2,683	1,298	2,107
Donations	-	141	-	(141)	-
Field Trips	423	13,565	13,940	81	129
Pictures	-	2,496	-	(2,496)	-
Vending	-	46	-	(46)	-
Fundraisers	-	8,136	6,492	(1,644)	-
Publications	-	299	299	-	-
Staff Owned	43	-	79	47	11
Total	\$ 13,635	\$ 27,842	\$ 32,381	\$ -	\$ 9,096

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 951	\$ 67	\$ 3,019	\$ 2,275	\$ 274
PBIS	94	939	1,024	-	9
Technology	-	-	-	460	460
Media	-	-	-	931	931
Meeting Expenses	-	-	586	586	-
Staff Appreciation	-	-	2,337	2,337	-
Community Activities	5,037	415	319	224	5,357
Sales Tax	-	-	199	199	-
Professional Development	200	-	402	374	172
Student Activities	937	3,402	7,267	3,811	883
Instruction	2,584	2,615	740	-	4,459
Donations	6,705	2,260	-	(5,486)	3,479
Clubs	-	300	-	-	300
Field Trips	687	15,505	15,633	-	559
Pictures	7,269	6,710	-	(4,889)	9,090
Fundraisers	-	6,006	5,359	(647)	-
Staff Owned	675	730	1,152	(175)	78
Total	<u>\$ 25,139</u>	<u>\$ 38,949</u>	<u>\$ 38,037</u>	<u>\$ -</u>	<u>\$ 26,051</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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 2,563	\$ 9	\$ 3,366	\$ 3,666	\$ 2,872
PBIS	332	-	859	563	36
Media	2,661	355	795	1,165	3,386
Meeting Expenses	-	-	545	545	-
Staff Appreciation	-	-	2,695	2,695	-
Community Activities	67	-	-	(67)	-
Green School	682	-	-	(682)	-
Sales Tax	-	296	289	(3)	4
Professional Development	-	-	112	112	-
Class Activities	171	86	928	729	58
Student Activities	348	809	450	752	1,459
STEM	630	-	325	392	697
RECC	6,367	9,137	6,882	-	8,622
Instruction	1,282	2,678	2,927	2,535	3,568
Grants	392	-	-	(392)	-
Donations	2,130	6,600	-	(6,542)	2,188
Field Trips	252	15,927	17,700	1,779	258
Pictures	644	2,804	-	(2,848)	600
Fundraisers	736	9,201	5,264	(4,399)	274
Publications	196	-	-	-	196
Staff Owned	65	960	956	-	69
Total	<u>\$ 19,518</u>	<u>\$ 48,862</u>	<u>\$ 44,093</u>	<u>\$ -</u>	<u>\$ 24,287</u>

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 4,462	\$ 2,486	\$ 17,501	\$ 14,682	\$ 4,129
PBIS	97	200	379	82	-
Technology	-	2,095	2,028	-	67
Media	6,153	-	2,853	2,676	5,976
Meeting Expenses	-	-	38	38	-
Staff Appreciation	-	-	2,910	2,910	-
Community Activities	-	-	40	40	-
Green School	151	-	127	-	24
Sales Tax	-	63	76	13	-
Professional Development	3,827	-	95	-	3,732
Class Activities	27	1,297	1,310	(14)	-
Student Activities	172	1,451	481	(293)	849
STEM	1,000	-	-	500	1,500
Gifted and Talented	2	-	179	177	-
Instruction	81	1,974	2,043	20	32
Donations	12,820	14,664	-	(13,939)	13,545
Field Trips	5	28,786	28,784	15	22
Pictures	6,916	5,139	-	(4,193)	7,862
Vending	817	576	-	(333)	1,060
Fundraisers	-	5,998	3,322	(2,676)	-
Publications	1,877	500	-	-	2,377
Staff Owned	20	1,928	2,243	295	-
Total	\$ 38,427	\$ 67,157	\$ 64,409	\$ -	\$ 41,175

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,660	\$ -	\$ 4,258	\$ 2,598	\$ -
Guidance	-	-	150	150	-
Media	770	218	-	-	988
Meeting Expenses	-	-	15	15	-
Staff Appreciation	-	-	4,333	4,333	-
Green School	-	-	75	75	-
Student Activities	-	1,247	15,086	13,839	-
Instruction	233	2,696	1,538	(669)	722
Grants	-	175	-	-	175
Donations	10,647	14,939	-	(12,319)	13,267
Field Trips	1,834	38,478	38,746	145	1,711
Pictures	7,482	5,615	-	(8,167)	4,930
Fundraisers	-	1,896	1,896	-	-
	<u>\$ 22,626</u>	<u>\$ 65,264</u>	<u>\$ 66,097</u>	<u>\$ -</u>	<u>\$ 21,793</u>
Total	<u>\$ 22,626</u>	<u>\$ 65,264</u>	<u>\$ 66,097</u>	<u>\$ -</u>	<u>\$ 21,793</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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 593	\$ 3	\$ 1,360	\$ 1,269	\$ 505
Guidance	-	-	18	18	-
Media	762	45	558	200	449
Meeting Expenses	-	-	29	29	-
Staff Appreciation	-	-	3,288	3,288	-
Community Activities	-	-	945	945	-
Sales Tax	-	38	40	2	-
Class Activities	377	1,342	1,715	493	497
Special Education	169	-	714	585	40
Student Activities	2,092	975	2,628	141	580
ESOL	77	-	-	-	77
Bridges	-	364	88	-	276
Instruction	237	608	2,570	2,526	801
Donations	4,952	4,843	-	(6,402)	3,393
Clubs	210	280	280	91	301
Field Trips	-	18,462	23,284	4,822	-
Pictures	14,048	2,392	-	(6,695)	9,745
Vending	753	308	-	(1,061)	-
Fundraisers	-	2,595	1,393	(1,202)	-
Publications	236	-	-	-	236
Staff Owned	168	1,299	1,774	951	644
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 24,674	\$ 33,554	\$ 40,684	\$ -	\$ 17,544

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, 2018

	Balance					Balance
	July 1, 2017	Increases	Decreases	Net Transfer		June 30, 2018
General	\$ 30,964	\$ 4,950	\$ 8,238	\$ (4,265)	\$	23,411
Guidance	325	-	-	-		325
Media	2,639	112	2,502	4,000		4,249
Meeting Expenses	-	-	1,715	1,715		-
Staff Appreciation	-	-	4,381	4,381		-
Community Activities	-	-	784	784		-
Sales Tax	-	20	-	(20)		-
Class Activities	338	868	995	20		231
Special Education	91	-	391	491		191
Student Activities	-	1,348	1,614	266		-
Gifted and Talented	256	-	-	-		256
RECC	6,959	41,472	5,017	(333)		43,081
Instruction	16,608	796	1,702	1,942		17,644
Donations	-	2,265	147	(885)		1,233
Field Trips	106	30,285	32,651	2,260		-
Pictures	-	11,398	-	(7,288)		4,110
Fundraisers	-	9,222	6,002	(3,220)		-
Staff Owned	823	-	975	152		-
Total	\$ 59,109	\$ 102,736	\$ 67,114	\$ -	\$	94,731

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,582	\$ 186	\$ 15,689	\$ 15,890	\$ 1,969
PBIS	1,035	-	173	(165)	697
Media	418	65	-	-	483
Meeting Expenses	-	-	545	545	-
Staff Appreciation	-	-	1,179	1,179	-
Green School	469	-	-	-	469
Sales Tax	-	64	-	34	98
Class Activities	-	845	45	(800)	-
Student Activities	141	1,568	2,181	482	10
Gifted and Talented	2,540	-	24	(130)	2,386
RECC	10,400	63,116	58,482	(5,686)	9,348
Instruction	2,111	170	747	5	1,539
Grants	1,647	2,480	-	(74)	4,053
Donations	5,232	5,785	800	(2,789)	7,428
Field Trips	400	20,952	20,266	(333)	753
Pictures	5,505	6,481	1,713	(8,124)	2,149
Vending	221	198	-	(419)	-
Fundraisers	-	2,345	2,345	-	-
Publications	5,350	2,545	3,239	(34)	4,622
Staff Owned	361	1,846	1,740	419	886
Total	<u>\$ 37,412</u>	<u>\$ 108,646</u>	<u>\$ 109,168</u>	<u>\$ -</u>	<u>\$ 36,890</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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 509	\$ 153	\$ 5,782	\$ 6,128	\$ 1,008
PBIS	248	-	-	-	248
Guidance	131	-	-	-	131
Media	262	90	39	-	313
Meeting Expenses	-	-	314	314	-
Staff Appreciation	-	-	4,039	4,039	-
Community Activities	1,409	350	1,605	3,022	3,176
Green School	-	-	-	-	-
Sales Tax	-	121	89	17	49
Student Activities	-	930	1,961	1,103	72
Gifted and Talented	-	-	219	219	-
ESOL	38	-	-	(38)	-
Bridges	8,617	6,560	5,758	-	9,419
RECC	3,122	5,111	2,528	-	5,705
Instruction	1,135	1,516	3,934	1,761	478
Grants	670	2,520	867	(2,123)	200
Donations	13,718	24,378	370	(20,788)	16,938
Field Trips	2,861	13,698	20,517	4,887	929
Pictures	60	-	-	3,392	3,452
Vending	28	107	-	15	150
Fundraisers	-	5,373	3,440	(1,933)	-
Publications	-	2,215	1,520	(15)	680
Staff Owned	20	-	-	-	20
Total	<u>\$ 32,828</u>	<u>\$ 63,122</u>	<u>\$ 52,982</u>	<u>\$ -</u>	<u>\$ 42,968</u>

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 16,292	\$ -	\$ 3,516	\$ -	\$ 12,776
PBIS	-	-	1,230	1,230	-
Media	1,901	229	13	-	2,117
Meeting Expenses	-	-	458	458	-
Staff Appreciation	-	-	904	904	-
Community Activities	-	-	338	338	-
Green School	313	-	212	-	101
Class Activities	-	-	10	10	-
Student Activities	15,862	1,223	4,940	(1,240)	10,905
Gifted and Talented	82	-	-	-	82
Instruction	841	514	10,030	9,501	826
Donations	2,710	924	-	-	3,634
Field Trips	555	22,721	23,163	-	113
Pictures	-	13,940	-	(11,201)	2,739
Staff Owned	23	-	-	-	23
Total	<u>\$ 38,579</u>	<u>\$ 39,551</u>	<u>\$ 44,814</u>	<u>\$ -</u>	<u>\$ 33,316</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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 318	\$ 262	\$ 41	\$ 41	\$ 580
PBIS	-	-	4,406	4,406	-
Media	6,746	-	3,092	(2)	3,652
Meeting Expenses	-	-	736	736	-
Staff Appreciation	-	-	2,745	2,745	-
Sales Tax	-	-	84	84	-
Professional Development	-	-	-	-	-
Class Activities	40	23	-	-	63
Student Activities	169	1,568	3,751	2,259	245
STEM	674	-	352	(286)	36
Gifted and Talented	213	-	-	-	213
Instruction	454	721	667	-	508
Grants	2,286	-	-	(138)	2,148
Donations	17,972	9,010	-	(5,523)	21,459
Field Trips	102	9,383	10,507	1,486	464
Pictures	8,210	1,214	-	(2,745)	6,679
Vending	916	650	-	(736)	830
Fundraisers	-	5,524	3,282	(2,242)	-
Publications	1,932	1,890	3,101	(85)	636
Total	\$ 40,032	\$ 30,245	\$ 32,764	\$ -	\$ 37,513

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 2,412	\$ 365	\$ 1,697	\$ 1,468	\$ 2,548
PBIS	30	-	4,153	4,427	304
Media	112	65	-	135	312
Meeting Expenses	-	-	739	739	-
Staff Appreciation	-	-	1,666	1,666	-
Community Activities	-	-	518	518	-
Professional Development	-	425	1,135	878	168
Class Activities	94	-	266	266	94
Special Education	4	-	-	-	4
Student Activities	2,102	1,054	6,393	4,167	930
Gifted and Talented	60	-	-	-	60
Instruction	2,200	466	695	(692)	1,279
Donations	5,501	12,573	-	(7,075)	10,999
Clubs	75	158	190	-	43
Field Trips	1,092	13,586	13,774	1,170	2,074
Pictures	5,762	3,365	-	(2,429)	6,698
Fundraisers	-	8,044	499	(5,238)	2,307
Staff Owned	209	-	-	-	209
Total	\$ 19,653	\$ 40,101	\$ 31,725	\$ -	\$ 28,029

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 135	\$ 110	\$ 321	\$ 347	\$ 271
Media	495	-	-	507	1,002
Meeting Expenses	-	-	151	151	-
Staff Appreciation	-	-	2,463	2,463	-
Community Activities	103	-	-	-	103
Sales Tax	-	38	-	(38)	-
Class Activities	47	656	671	38	70
Student Activities	3,160	1,355	5,991	4,580	3,104
Gifted and Talented	127	-	-	-	127
Instruction	792	1,195	1,170	-	817
Grants	500	-	-	-	500
Donations	8,269	4,484	-	(3,444)	9,309
Field Trips	2,931	14,700	14,156	(39)	3,436
Pictures	5,799	2,446	-	(1,941)	6,304
Vending	338	83	-	-	421
Fundraisers	-	5,366	2,197	(3,169)	-
Publications	478	-	-	(478)	-
Staff Owned	553	448	1,528	1,023	496
Total	<u>\$ 23,727</u>	<u>\$ 30,881</u>	<u>\$ 28,648</u>	<u>\$ -</u>	<u>\$ 25,960</u>

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, 2018

	Balance					Balance
	July 1, 2017	Increases	Decreases	Net Transfer		June 30, 2018
General	\$ 187	\$ 319	\$ 165	\$ 139	\$	480
PBIS	151	-	184	33		-
Technology	62	-	-	-		62
Media	2,800	945	1,313	-		2,432
Meeting Expenses	-	-	164	164		-
Staff Appreciation	-	-	1,803	1,803		-
Green School	129	-	75	-		54
Sales Tax	-	346	335	-		11
Professional Development	-	-	74	74		-
Class Activities	-	-	1,395	1,405		10
Student Activities	4,163	1,049	6,999	6,563		4,776
STEM	1,802	-	443	443		1,802
Instruction	1,650	1,121	1,137	262		1,896
Donations	2,714	8,947	-	(7,994)		3,667
Field Trips	436	16,176	16,969	892		535
Pictures	6,081	3,392	-	(1,803)		7,670
Fundraisers	-	3,244	406	(1,981)		857
Publications	298	5,657	5,349	-		606
Staff Owned	538	563	609	-		492
Total	\$ 21,011	\$ 41,759	\$ 37,420	\$ -	\$	25,350

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 3,095	\$ -	\$ 1,712	\$ 3,034	\$ 4,417
Media	2,106	676	3,406	2,521	1,897
Meeting Expenses	-	-	1,104	1,104	-
Staff Appreciation	-	-	4,554	4,554	-
Green School	-	-	882	882	-
Sales Tax	-	-	738	738	-
Class Activities	-	173	234	61	-
Special Education	-	-	30	30	-
Student Activities	-	1,512	4,685	3,173	-
STEM	2,694	-	228	-	2,466
Gifted and Talented	63	-	-	-	63
RECC	252	1,500	370	-	1,382
Instruction	3,312	1,285	4,810	3,126	2,913
Donations	9,421	3,897	-	(5,732)	7,586
Field Trips	2,578	24,363	23,778	(48)	3,115
Pictures	22,903	8,868	2,314	(5,475)	23,982
Fundraisers	-	19,152	11,604	(7,548)	-
Publications	3,724	8,180	5,292	(420)	6,192
Total	<u>\$ 50,148</u>	<u>\$ 69,606</u>	<u>\$ 65,741</u>	<u>\$ -</u>	<u>\$ 54,013</u>

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 16,785	\$ 1,672	\$ 11,139	\$ 5,933	\$ 13,251
Technology	392	-	-	-	392
Media	41	-	-	-	41
Staff Appreciation	-	-	3,568	3,568	-
Sales Tax	-	22	22	-	-
Class Activities	3,000	-	1,085	-	1,915
Special Education	-	-	184	500	316
Student Activities	4,595	1,520	3,313	761	3,563
Gifted and Talented	119	-	-	-	119
ESOL	500	-	473	-	27
RECC	8,281	41,262	41,954	(3,875)	3,714
Instruction	5,010	656	2,819	3,367	6,214
Donations	-	4,384	-	(3,058)	1,326
Clubs	403	-	-	-	403
Field Trips	870	26,607	27,103	253	627
Pictures	-	3,540	-	(3,540)	-
Fundraisers	-	17,040	13,196	(3,844)	-
Staff Owned		265	200	(65)	-
Total	<u>\$ 39,996</u>	<u>\$ 96,968</u>	<u>\$ 105,056</u>	<u>\$ -</u>	<u>\$ 31,908</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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 1,840	\$ -	\$ 6,359	\$ 12,603	\$ 8,084
Guidance	101	-	-	-	101
Media	12,479	4,602	7,258	1,883	11,706
Meeting Expenses	-	-	2,616	2,616	-
Staff Appreciation	-	-	1,478	1,478	-
Community Activities	-	-	789	789	-
Professional Development	1,081	-	-	-	1,081
Class Activities	-	1,824	1,056	(768)	-
Student Activities	2,837	1,019	8,613	5,524	767
STEM	420	-	-	-	420
RECC	33,403	55,275	66,921	(10,757)	11,000
Instruction	826	232	-	-	1,058
Grants	1,545	480	180	-	1,845
Donations	9,266	10,124	-	(13,448)	5,942
Clubs	216	-	-	-	216
Field Trips	239	21,805	22,274	272	42
Pictures	6,569	3,174	-	-	9,743
Vending	583	270	-	-	853
Fundraisers	-	11,181	10,989	(192)	-
Total	\$ 71,405	\$ 109,986	\$ 128,533	\$ -	\$ 52,858

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
Technology	\$ -	\$ 150	\$ -	\$ -	\$ 150
Media	709	370	10	-	1,069
Meeting Expenses	91	-	2,686	2,595	-
Green School	18	-	-	-	18
Sales Tax	127	145	-	-	272
Student Activities	-	1,160	1,362	202	-
Gifted and Talented	157	-	134	-	23
RECC	14,857	39,849	22,226	-	32,480
Instruction	4,551	4,168	4,646	-	4,073
Donations	-	826	-	(826)	-
Field Trips	2,077	27,860	26,840	-	3,097
Pictures	-	5,301	-	(1,971)	3,330
Fundraisers	-	2,047	2,047	-	-
Staff Owned	2,002	2,588	3,468	-	1,122
Total	<u>\$ 24,589</u>	<u>\$ 84,464</u>	<u>\$ 63,419</u>	<u>\$ -</u>	<u>\$ 45,634</u>

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 713	\$ 6,546	\$ 1,608	\$ 319	\$ 5,970
Media	5,796	115	12	1,848	7,747
Meeting Expenses	-	-	236	236	-
Staff Appreciation	-	-	1,439	1,439	-
Sales Tax	-	-	44	349	305
Professional Development	-	-	497	497	-
Student Activities	-	540	776	297	61
Gifted and Talented	7	-	-	-	7
Instruction	234	1,019	1,122	13	144
Donations	4,048	1,044	-	-	5,092
Clubs	384	-	75	345	654
Field Trips	-	9,423	9,947	524	-
Pictures	6,722	7,232	-	(1,730)	12,224
Vending	1,067	-	-	(1,067)	-
Fundraisers	-	4,327	1,973	(2,354)	-
Publications	5,936	5,150	3,155	(305)	7,626
Scholarships	210	-	-	(210)	-
Staff Owned	201	-	-	(201)	-
Total	<u>\$ 25,318</u>	<u>\$ 35,396</u>	<u>\$ 20,884</u>	<u>\$ -</u>	<u>\$ 39,830</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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 23	\$ 41	\$ 780	\$ 906	\$ 190
Media	5,466	394	63	2,424	8,221
Meeting Expenses	-	-	152	152	-
Staff Appreciation	-	-	4,308	4,308	-
Community Activities	-	-	223	223	-
Professional Development	-	-	400	400	-
Student Activities	1,044	876	3,382	2,250	788
RECC	-	700	-	-	700
Instruction	455	820	2,822	2,002	455
Donations	7,328	5,440	-	(4,729)	8,039
Field Trips	312	24,301	24,420	32	225
Pictures	24,363	6,125	-	(5,512)	24,976
Fundraisers	-	7,592	5,136	(2,456)	-
Publications	2,598	160	-	-	2,758
Total	\$ 41,589	\$ 46,449	\$ 41,686	\$ -	\$ 46,352

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 27,949	\$ 125	\$ 14,225	\$ (604)	\$ 13,245
PBIS	1,374	530	705	-	1,199
Media	1,022	2,858	-	-	3,880
Meeting Expenses	-	-	812	812	-
Staff Appreciation	-	1,395	5,951	4,556	-
Community Activities	100	-	-	-	100
Sales Tax	-	341	338	(3)	-
Class Activities	3,465	3,202	6,564	3,344	3,447
Special Education	207	-	-	-	207
Student Activities	12,673	2,596	2,787	(2,940)	9,542
STEM	246	-	-	-	246
Instruction	4,290	9,002	6,464	1,514	8,342
Physical Education	-	4,658	4,473	-	185
Grants	47	-	-	-	47
Donations	-	4,653	1,080	(3)	3,570
Clubs	2,424	775	607	-	2,592
Field Trips	4,598	82,427	85,885	6,087	7,227
Pictures	11,671	5,620	-	(7,265)	10,026
Vending	52	34	-	(86)	-
Fundraisers	660	14,931	10,093	(5,498)	-
Publications	720	2,953	2,902	-	771
Staff Owned	-	347	347	86	86
Total	\$ 71,498	\$ 136,447	\$ 143,233	\$ -	\$ 64,712

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 370	\$ 96	\$ 2,590	\$ 2,130	\$ 6
Technology	-	-	442	442	-
Media	988	106	345	-	749
Meeting Expenses	-	-	1,290	1,290	-
Staff Appreciation	-	-	5,005	5,005	-
Community Activities	-	-	865	865	-
Sales Tax	-	523	898	375	-
Class Activities	2,496	-	556	-	1,940
Student Activities	4,900	2,741	5,747	4,385	6,279
Gifted and Talented	513	-	349	364	528
Instruction	18,010	2,912	8,077	2,123	14,968
Physical Education	64	5,550	4,350	(550)	714
Grants	147	-	147	-	-
Donations	9,933	11,933	(5)	(10,333)	11,538
Clubs	4,523	184	1,454	1,047	4,300
Field Trips	6,373	189,498	194,421	3,495	4,945
School Store	-	-	240	240	-
Pictures	9,253	7,250	-	(8,541)	7,962
Vending	-	165	-	(165)	-
Fundraisers	-	14,295	11,318	(2,977)	-
Publications	8,000	2,838	3,031	152	7,959
Scholarships	6,890	-	-	488	7,378
Staff Owned	261	-	169	165	257
Total	<u>\$ 72,721</u>	<u>\$ 238,091</u>	<u>\$ 241,289</u>	<u>\$ -</u>	<u>\$ 69,523</u>

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 2,871	\$ 117	\$ 2,086	\$ 994	\$ 1,896
Guidance	196	-	-	-	196
Media	269	-	-	-	269
Meeting Expenses	-	-	100	100	-
Staff Appreciation	-	-	3,306	3,306	-
Green School	303	-	-	-	303
Class Activities	6,496	7,043	4,383	4,522	13,678
Special Education	603	-	-	-	603
Student Activities	8,426	1,974	10,076	2,950	3,274
Gifted and Talented	687	-	30	410	1,067
Instruction	6,973	2,527	2,552	-	6,948
Physical Education	6,116	4,761	4,631	-	6,246
Donations	15,320	11,363	-	(11,162)	15,521
Clubs	1,491	1,787	2,420	1,333	2,191
Field Trips	5,472	150,856	150,178	580	6,730
School Store	351	175	166	-	360
Pictures	6,388	1,940	-	(2,330)	5,998
Vending	32	-	-	-	32
Fundraisers	-	2,108	1,405	(703)	-
Publications	1,041	9,385	-	-	10,426
Staff Owned	565	-	300	-	265
Total	\$ 63,600	\$ 194,036	\$ 181,633	\$ -	\$ 76,003

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 3,430	\$ 201	\$ 729	\$ (304)	\$ 2,598
PBIS	741	154	500	-	395
Guidance	-	-	100	100	-
Media	2,250	-	850	1,099	2,499
Staff Appreciation	-	-	3,485	3,485	-
Community Activities	-	-	15	15	-
Green School	839	-	152	223	910
Class Activities	2,571	4,658	5,888	803	2,144
Student Activities	963	2,070	3,106	825	752
Gifted and Talented	799	-	60	449	1,188
Instruction	5,153	630	5,828	4,552	4,507
Physical Education	2,528	1,096	387	-	3,237
Donations	1,022	17,997	-	(16,729)	2,290
Clubs	-	-	139	139	-
Field Trips	15,416	84,905	87,846	6,887	19,362
Pictures	-	41	-	(41)	-
Vending	1,196	530	-	(363)	1,363
Fundraisers	-	4,892	3,752	(1,140)	-
Publications	3,007	1,380	-	-	4,387
Total	<u>\$ 39,915</u>	<u>\$ 118,554</u>	<u>\$ 112,837</u>	<u>\$ -</u>	<u>\$ 45,632</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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 8,844	\$ 3,876	\$ 5,900	\$ (400)	\$ 6,420
PBIS	-	-	2,048	2,048	-
Media	161	168	-	-	329
Meeting Expenses	-	-	400	400	-
Staff Appreciation	-	-	3,792	3,792	-
Sales Tax	-	8	153	148	3
Class Activities	-	-	964	964	-
Student Activities	1,027	2,390	1,676	(916)	825
Gifted and Talented	-	50	692	692	50
Instruction	8,151	1,609	4,871	656	5,545
Physical Education	227	2,643	2,094	(148)	628
Grants	181	-	-	-	181
Donations	103	1,190	-	(1,190)	103
Clubs	587	2,225	2,420	-	392
Field Trips	4,126	69,484	75,208	3,624	2,026
Pictures	3,948	3,018	-	(3,792)	3,174
Fundraisers	-	12,644	7,921	(4,723)	-
Publications	2,580	2,084	25	(1,155)	3,484
Staff Owned	-	344	59	-	285
Total	<u>\$ 29,935</u>	<u>\$ 101,733</u>	<u>\$ 108,223</u>	<u>\$ -</u>	<u>\$ 23,445</u>

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

ELLICOTT MILLS MIDDLE SCHOOL

Exhibit C-6

HOWARD COUNTY PUBLIC SCHOOL SYSTEM STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ELLICOTT MILLS MIDDLE SCHOOL FUNDS YEAR ENDED JUNE 30, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 2,960	\$ 664	\$ 1,941	\$ (123)	\$ 1,560
PBIS	329	-	900	900	329
Guidance	-	-	29	29	-
Media	-	-	293	1,000	707
Meeting Expenses	-	-	188	188	-
Staff Appreciation	-	-	3,819	3,819	-
Sales Tax	-	1,698	989	13	722
Class Activities	907	-	796	181	292
Special Education	476	2	39	-	439
Student Activities	5,952	3,086	6,343	2,866	5,561
STEM	1,195	600	1,745	395	445
Gifted and Talented	510	-	-	13	523
Instruction	3,607	6,784	23,505	17,957	4,843
Physical Education	3,522	7,546	9,822	-	1,246
Donations	7,114	12,421	811	(10,383)	8,341
Clubs	-	14,865	14,057	(360)	448
Field Trips	2,558	132,840	129,425	(726)	5,247
School Store	-	2,384	2,082	(134)	168
Pictures	-	2,364	-	(2,364)	-
Fundraisers	-	34,011	20,183	(13,828)	-
Publications	265	10,451	11,108	483	91
Staff Owned	4,165	887	4,524	74	602
Total	\$ 33,560	\$ 230,603	\$ 232,599	\$ -	\$ 31,564

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 1,839	\$ 552	\$ 4,872	\$ 4,871	\$ 2,390
PBIS	66	-	375	309	-
Media	101	242	17	-	326
Meeting Expenses	-	-	1,112	1,112	-
Staff Appreciation	-	-	2,539	2,539	-
Community Activities	-	-	141	141	-
Green School	140	-	-	-	140
Sales Tax	-	737	728	(9)	-
Class Activities	945	2,659	2,916	333	1,021
Student Activities	666	2,228	4,551	1,657	-
STEM	259	-	64	-	195
Instruction	5,927	4,789	4,474	-	6,242
Physical Education	3,015	6,198	4,400	-	4,813
Donations	6,115	6,705	-	(5,201)	7,619
Clubs	1,298	-	660	300	938
Field Trips	4,291	102,545	100,770	-	6,066
Pictures	8,255	3,729	-	(5,740)	6,244
Vending	175	150	-	(325)	-
Fundraisers	-	6,689	6,378	(311)	-
Staff Owned	138	265	270	324	457
	<u>\$ 33,230</u>	<u>\$ 137,488</u>	<u>\$ 134,267</u>	<u>\$ -</u>	<u>\$ 36,451</u>
Total	\$ 33,230	\$ 137,488	\$ 134,267	\$ -	\$ 36,451

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 10,081	\$ 1,315	\$ 5,106	\$ (3,655)	\$ 2,635
PBIS	851	-	-	-	851
Media	1,057	32	264	-	825
Staff Appreciation	-	-	5,170	5,170	-
Community Activities	-	6	862	856	-
Sales Tax	-	-	43	44	1
Class Activities	614	-	464	833	983
Student Activities	8,902	1,904	5,142	1,645	7,309
Gifted and Talented	2,189	5	2,203	909	900
Instruction	6,755	530	1,230	180	6,235
Physical Education	1,408	576	-	-	1,984
Donations	974	5,242	-	(6,171)	45
Clubs	1,201	1,650	1,334	334	1,851
Field Trips	5,823	67,406	69,829	2,502	5,902
Pictures	-	3,000	-	-	3,000
Fundraisers	-	37,169	34,672	(2,497)	-
Publications	-	150	-	(150)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 39,855</u>	<u>\$ 118,985</u>	<u>\$ 126,319</u>	<u>\$ -</u>	<u>\$ 32,521</u>

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 2,852	\$ 2	\$ 2,045	\$ 1,711	\$ 2,520
PBIS	352	24	1,184	2,605	1,797
Media	2,777	8	-	(215)	2,570
Meeting Expenses	-	-	991	991	-
Staff Appreciation	-	-	3,854	3,854	-
Green School	334	-	-	-	334
Sales Tax	-	74	233	244	85
Class Activities	22	-	-	(22)	-
Student Activities	1,695	3,316	7,230	2,334	115
Gifted and Talented	520	-	-	-	520
Instruction	1,291	2,398	2,428	73	1,334
Physical Education	14	4,242	4,741	499	14
Grants	1,132	-	-	-	1,132
Donations	3,025	8,448	-	(9,692)	1,781
Clubs	903	270	265	-	908
Field Trips	1,870	80,062	82,570	638	-
Pictures	-	1,711	-	(1,711)	-
Fundraisers	-	8,582	7,273	(1,309)	-
Publications	229	-	-	-	229
Staff Owned	381	74	-	-	455
Total	\$ 17,397	\$ 109,211	\$ 112,814	\$ -	\$ 13,794

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 627	\$ 195	\$ 345	\$ 469	\$ 946
PBIS	1,766	-	706	(178)	882
Media	461	202	415	-	248
Meeting Expenses	-	-	1,525	1,525	-
Staff Appreciation	-	-	1,903	1,903	-
Community Activities	-	-	50	50	-
Sales Tax	-	434	433	(1)	-
Special Education	155	-	-	-	155
Student Activities	2,529	2,051	5,707	4,646	3,519
Gifted and Talented	6	-	-	-	6
Instruction	694	6,831	7,370	535	690
Physical Education	317	2,493	2,080	15	745
Donations	2,133	11,012	438	(9,362)	3,345
Clubs	3,558	4,496	2,940	906	6,020
Field Trips	601	71,093	70,260	5,426	6,860
Pictures	664	1,089	-	(1,753)	-
Vending	1,408	-	-	(383)	1,025
Fundraisers	164	5,800	1,666	(4,298)	-
Publications	1,751	144	-	-	1,895
Staff Owned	310	365	897	500	278
Total	\$ 17,144	\$ 106,205	\$ 96,735	\$ -	\$ 26,614

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 39	\$ 702	\$ 658	\$ 140	\$ 223
Guidance	52	-	-	-	52
Media	13	-	-	-	13
Meeting Expenses	-	-	104	110	6
Staff Appreciation	-	-	1,744	1,744	-
Sales Tax	157	152	254	-	55
Class Activities	125	-	150	25	-
Student Activities	-	2,038	4,337	2,299	-
Gifted and Talented	5	-	-	-	5
Instruction	2,848	1,395	18,225	18,216	4,234
Physical Education	664	1,156	1,099	-	721
Grants	865	-	793	-	72
Donations	4,383	5,231	-	(5,421)	4,193
Clubs	385	6,376	10,179	3,937	519
Field Trips	2,090	60,869	57,506	(4,904)	549
Pictures	1,330	400	-	(1,730)	-
Fundraisers	-	15,427	701	(14,416)	310
Publications	45	-	-	-	45
Staff Owned	92	965	822	-	235
	<u>\$ 13,093</u>	<u>\$ 94,711</u>	<u>\$ 96,572</u>	<u>\$ -</u>	<u>\$ 11,232</u>
Total	\$ 13,093	\$ 94,711	\$ 96,572	\$ -	\$ 11,232

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 5,006	\$ 475	\$ 392	\$ -	\$ 5,089
PBIS	-	-	60	200	140
Media	242	-	-	-	242
Meeting Expenses	-	100	191	91	-
Staff Appreciation	-	-	3,806	3,806	-
Community Activities	-	-	459	459	-
Sales Tax	-	-	12	12	-
Student Activities	12,788	2,828	5,741	2,050	11,925
Gifted and Talented	814	1,500	36	(1,500)	778
Instruction	2,746	3,148	4,082	18	1,830
Physical Education	-	7,490	3,142	(12)	4,336
Donations	8,192	1,587	-	(750)	9,029
Clubs	397	395	395	-	397
Field Trips	4,465	91,111	90,389	-	5,187
Pictures	3,381	4,251	-	(4,374)	3,258
Vending	2,672	-	33	-	2,639
Fundraisers	-	1,317	1,317	-	-
Publications	1,912	1,300	337	-	2,875
Total	\$ 42,615	\$ 115,502	\$ 110,392	\$ -	\$ 47,725

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

MAYFIELD 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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 6,402	\$ 1,142	\$ 3,094	\$ 1,604	\$ 6,054
PBIS	336	-	468	599	467
Media	821	25	197	-	649
Staff Appreciation	-	-	59	59	-
Sales Tax	-	391	4,057	3,666	-
Special Education	-	233	57	-	176
Student Activities	12,384	7,111	13,560	4,253	10,188
Gifted and Talented	34	-	100	66	-
Instruction	791	120	120	(791)	-
Physical Education	226	1,936	1,920	-	242
Grants	276	-	-	(276)	-
Donations	-	6,144	-	(6,144)	-
Clubs	332	-	-	(5)	327
Field Trips	5,762	96,435	97,911	3,060	7,346
Pictures	-	3,556	-	(2,656)	900
Fundraisers	-	13,168	9,733	(3,435)	-
Publications	393	1,646	1,178	-	861
Staff Owned	70	1,177	1,143	-	104
Total	<u>\$ 27,827</u>	<u>\$ 133,084</u>	<u>\$ 133,597</u>	<u>\$ -</u>	<u>\$ 27,314</u>

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 5,925	\$ 103	\$ 5,062	\$ 612	\$ 1,578
Guidance	-	602	650	48	-
Media	710	66	521	-	255
Meeting Expenses	-	-	277	277	-
Staff Appreciation	-	858	3,971	3,113	-
Sales Tax	-	484	273	61	272
Class Activities	4,500	-	2,736	347	2,111
Student Activities	9,396	2,670	2,446	(2,675)	6,945
Gifted and Talented	107	-	52	-	55
Instruction	716	3,603	8,446	7,376	3,249
Physical Education	7,895	6,871	5,971	-	8,795
Grants	-	6,804	5,434	-	1,370
Donations	10,540	5,037	6,951	(5,796)	2,830
Clubs	1,790	829	819	(31)	1,769
Field Trips	550	131,427	126,168	(4,048)	1,761
Pictures	443	5,300	-	4,262	10,005
Vending	185	142	-	-	327
Fundraisers	-	14,590	10,830	(3,760)	-
Publications	3,482	1,445	32	-	4,895
Staff Owned	1,354	565	858	214	1,275
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	\$ 47,593	\$ 181,396	\$ 181,497	\$ -	\$ 47,492

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 3,130	\$ 1,478	\$ 2,562	\$ 1,183	\$ 3,229
PBIS	365	835	224	-	976
Media	17	19	-	-	36
Meeting Expenses	-	-	50	50	-
Community Activities	-	-	5,495	5,495	-
Sales Tax	-	407	376	-	31
Class Activities	154	-	-	24	178
Student Activities	6,296	6,742	8,801	362	4,599
Physical Education	1,175	3,063	1,066	-	3,172
Donations	519	1,716	-	(2,150)	85
Field Trips	1,178	64,736	63,751	2,172	4,335
Pictures	1,681	3,945	-	(5,626)	-
Fundraisers	-	5,672	2,744	(1,510)	1,418
Publications	1,119	698	307	-	1,510
Total	\$ 15,634	\$ 89,311	\$ 85,376	\$ -	\$ 19,569

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 1,206	\$ 73	\$ 359	\$ -	\$ 920
PBIS	-	-	353	500	147
Media	596	285	-	-	881
Staff Appreciation	-	-	722	722	-
Community Activities	82	-	309	250	23
Sales Tax	-	66	14	-	52
Class Activities	663	-	125	(131)	407
Student Activities	1,278	2,212	885	(1,530)	1,075
Bridges	50	-	52	2	-
Instruction	8,764	7,024	11,134	2,219	6,873
Physical Education	2,148	179	17	-	2,310
Donations	70	5,148	-	(4,159)	1,059
Field Trips	475	60,572	68,653	9,544	1,938
Pictures	1,201	1,206	67	(912)	1,428
Vending	23	442	-	(94)	371
Fundraisers	-	16,544	10,179	(6,365)	-
Publications	-	2,259	1,412	-	847
Staff Owned	128	720	526	(46)	276
Total	\$ 16,684	\$ 96,730	\$ 94,807	\$ -	\$ 18,607

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,361	\$ 876	\$ 460	\$ 1,104	\$ 2,881
Media	3,834	56	2,450	2,372	3,812
Staff Appreciation	-	1,168	5,323	4,155	-
Green School	264	-	129	-	135
Class Activities	-	161	101	(60)	-
Student Activities	4,056	2,437	3,309	(2,000)	1,184
Gifted and Talented	-	60	100	40	-
Instruction	7,563	700	2,177	745	6,831
Physical Education	3,578	-	1,328	(1,518)	732
Donations	-	2,274	-	(1,566)	708
Clubs	445	-	-	-	445
Field Trips	7,982	91,433	91,548	1,538	9,405
School Store	1,169	-	-	-	1,169
Pictures	-	3,000	-	(2,292)	708
Vending	-	84	-	(84)	-
Fundraisers	1,253	5,314	4,195	(2,372)	-
Publications	2,473	3,432	3,305	-	2,600
Staff Owned	343	48	300	(62)	29
	<u>\$ 34,321</u>	<u>\$ 111,043</u>	<u>\$ 114,725</u>	<u>\$ -</u>	<u>\$ 30,639</u>
Total	\$ 34,321	\$ 111,043	\$ 114,725	\$ -	\$ 30,639

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

PATUXENT VALLY 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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,211	\$ 303	\$ 6,010	\$ 4,791	\$ 295
PBIS	-	-	-	-	-
Guidance	164	-	-	-	164
Technology	300	-	-	(300)	-
Media	330	-	-	-	330
Staff Appreciation	-	-	1,669	1,669	-
Community Activities	-	453	1,400	1,031	84
Sales Tax	-	766	991	225	-
Professional Development	-	-	1,847	1,847	-
Student Activities	3,530	2,177	5,658	1,739	1,788
Gifted and Talented	293	-	50	-	243
Instruction	1,068	1,917	2,697	(108)	180
Physical Education	178	2,272	2,142	(3)	305
Donations	987	23,463	2,333	(21,785)	332
Clubs	1,754	206	3,999	6,545	4,506
Field Trips	1,454	68,575	81,887	12,584	726
School Store	-	-	600	600	-
Pictures	2,158	4,372	(492)	(3,857)	3,165
Vending	330	1,105	200	(100)	1,135
Fundraisers	-	10,412	5,457	(4,955)	-
Publications	-	3,195	1,859	(23)	1,313
Staff Owned	1	662	737	100	26
Total	<u>\$ 13,758</u>	<u>\$ 119,878</u>	<u>\$ 119,044</u>	<u>\$ -</u>	<u>\$ 14,592</u>

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,317	\$ 798	\$ 487	\$ 430	\$ 2,058
Media	828	471	107	784	1,976
Meeting Expenses	-	-	82	82	-
Staff Appreciation	-	-	1,881	1,881	-
Sales Tax	-	566	810	587	343
Professional Development	-	-	79	79	-
Class Activities	2,780	-	241	(409)	2,130
Student Activities	2,079	3,364	5,044	542	941
Instruction	1,049	3,006	3,592	1,316	1,779
Physical Education	104	2,371	2,273	(202)	
Donations	754	1,790	-	(845)	1,699
Clubs	750	-	-	-	750
Field Trips	2,555	82,201	85,733	2,097	1,120
Pictures	11,499	5,887	-	(1,215)	16,171
Vending	792	980	-	(1,079)	693
Fundraisers	-	15,920	11,863	(4,048)	9
Publications	1,496	1,736	1,117	-	2,115
Total	\$ 26,003	\$ 119,090	\$ 113,309	\$ -	\$ 31,784

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 6,449	\$ 118	\$ 1,199	\$ 61	\$ 5,429
PBIS	2,645	-	1,313	2,063	3,395
Media	1,111	922	951	38	1,120
Meeting Expenses	-	-	939	939	-
Staff Appreciation	-	-	1,395	1,395	-
Green School	-	-	-	4,486	4,486
Sales Tax	-	29	249	264	44
Class Activities	4,569	4,370	2,958	(1,170)	4,811
Student Activities	1,802	3,875	6,578	2,719	1,818
STEM	472	-	174	-	298
Bridges	234	-	230	-	4
Instruction	1,892	4,167	5,351	1,136	1,844
Physical Education	596	1,180	1,629	-	147
Grants	-	450	726	514	238
Donations	2,621	10,992	-	(9,949)	3,664
Clubs	61	-	-	-	61
Field Trips	4,981	90,190	92,909	2,082	4,344
Pictures	583	1,523	-	(2,106)	-
Vending	-	328	-	(328)	-
Fundraisers	-	7,949	5,647	(2,302)	-
Publications	304	2,928	3,390	158	-
Scholarships	1,129	263	1,392	-	-
Total	<u>\$ 29,449</u>	<u>\$ 129,284</u>	<u>\$ 127,030</u>	<u>\$ -</u>	<u>\$ 31,703</u>

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 48,891	\$ 5,666	\$ 18,425	\$ 4,057	\$ 40,189
Graduation	-	2,137	2,558	421	-
PBIS	17	-	-	(17)	-
Guidance	18,480	3,152	5,262	-	16,370
Testing	140	96,931	99,259	3,410	1,222
Parking	-	4,470	284	(4,186)	-
Media	604	149	212	185	726
Staff Appreciation	-	60	16,741	16,681	-
Community Activities	-	-	314	314	-
Sales Tax	-	1,367	1,308	(59)	-
Athletics	9,692	39,033	69,713	40,059	19,071
Class Activities	6,515	41,988	57,215	4,723	(3,989)
Instruction	59,524	48,571	60,875	6,891	54,111
Grants	4,336	520	3,603	4	1,257
Donations	-	54,386	-	(54,386)	-
Clubs	40,671	16,336	27,340	5,213	34,880
Field Trips	1,376	113,344	144,452	32,568	2,836
School Store	375	-	-	(375)	-
Pictures	7,615	8,266	-	(13,446)	2,435
Vending	3,007	2,593	-	(1,741)	3,859
Business Other	39	500	-	(539)	-
Fundraisers	-	69,679	27,955	(41,724)	-
Publications	5,179	1,492	1,967	400	5,104
Staff Owned	978	2,440	3,850	1,547	1,115
Total	<u>\$ 207,439</u>	<u>\$ 513,080</u>	<u>\$ 541,333</u>	<u>\$ -</u>	<u>\$ 179,186</u>

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 34,314	\$ 3,762	\$ 15,652	\$ 12,665	\$ 35,089
Graduation	2,461	2,000	2,073	(81)	2,307
Guidance	18,768	3,551	2,379	(719)	19,221
Testing	14,535	153,707	149,472	-	18,770
Parking	14,526	3,195	484	-	17,237
Technology	755	-	-	-	755
Media	590	106	37	46	705
Meeting Expenses	-	-	1,066	1,066	-
Staff Appreciation	-	349	4,341	3,992	-
Green School	115	-	-	57	172
Sales Tax	227	2,069	2,296	-	-
Athletics	35,945	32,478	101,834	68,877	35,466
Class Activities	32,504	23,741	33,037	1,105	24,313
Instruction	83,337	50,075	87,072	15,740	62,080
Donations	-	89,438	-	(89,438)	-
Clubs	64,058	28,854	49,691	27,985	71,206
Field Trips	5,795	239,485	252,660	31,942	24,562
Pictures	29,407	11,000	8,576	(4,502)	27,329
Vending	3,690	872	-	(4,562)	-
Business Other	11,080	-	-	(3,072)	8,008
Fundraisers	-	151,016	86,196	(64,820)	-
Publications	15,912	1,822	5,588	1,904	14,050
Staff Owned	4,584	2,820	2,673	1,815	6,546
	<u>\$ 372,603</u>	<u>\$ 800,340</u>	<u>\$ 805,127</u>	<u>\$ -</u>	<u>\$ 367,816</u>
Total	<u>\$ 372,603</u>	<u>\$ 800,340</u>	<u>\$ 805,127</u>	<u>\$ -</u>	<u>\$ 367,816</u>

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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 23,912	\$ 1,038	\$ 16,765	\$ 16,954	\$ 25,139
Graduation	-	2,000	1,276	-	724
Guidance	5,823	1,691	1,202	(1,710)	4,602
Testing	1,371	88,706	86,983	(40)	3,054
Parking	3,457	5,740	1,071	(8,126)	-
Media	35	52	15	-	72
Meeting Expenses	-	-	1,256	1,256	-
Staff Appreciation	-	-	6,949	6,949	-
Community Activities	-	-	50	50	-
Sales Tax	-	1,303	1,128	244	419
Professional Development	-	-	2,103	2,103	-
Athletics	43,783	46,160	126,236	67,170	30,877
Class Activities	25,103	8,890	26,095	6,334	14,232
Instruction	89,117	24,716	59,529	42,733	97,037
Grants	881	260	-	-	1,141
Donations	-	98,406	3,090	(95,316)	-
Clubs	25,600	12,076	17,308	21,784	42,152
Field Trips	14,220	191,625	218,517	14,119	1,447
Pictures	12,316	9,011	-	(9,670)	11,657
Vending	-	1,740	1,118	(622)	-
Business Other	10,717	2,120	1,000	2,875	14,712
Fundraisers	-	192,226	125,740	(66,486)	-
Publications	2,069	439	595	-	1,913
Scholarships	25,179	3,000	7,950	(900)	19,329
Staff Owned	950	590	858	299	981
Total	\$ 284,533	\$ 691,789	\$ 706,834	\$ -	\$ 269,488

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, 2018**

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 10,690	\$ 4,991	\$ 2,645	\$ 1,215	\$ 14,251
Graduation	-	2,000	54,895	52,895	-
Guidance	11,105	1,799	2,462	1,469	11,911
Testing	-	57,766	6,452	(47,880)	3,434
Parking	-	725	-	(725)	-
Media	1,402	71	-	55	1,528
Meeting Expenses	-	-	1,256	1,256	-
Staff Appreciation	-	20	6,658	6,638	-
Community Activities	-	-	99	99	-
Sales Tax	-	2,354	2,327	(27)	-
Professional Development	-	1,016	1,114	98	-
Athletics	13,166	44,277	76,766	45,252	25,929
Class Activities	4,103	25,873	39,086	15,043	5,933
Instruction	99,170	25,140	42,465	26,588	108,433
Donations	-	57,679	-	(55,679)	2,000
Clubs	33,895	15,014	18,333	4,874	35,450
Field Trips	456	246,398	267,895	26,317	5,276
Pictures	-	7,867	-	(7,867)	-
Vending	-	2,906	-	(2,906)	-
Fundraisers	301	112,249	44,496	(68,054)	-
Publications	3,377	1,127	1,030	150	3,624
Scholarships	1,873	500	900	780	2,253
Staff Owned	1,388	3,584	3,527	409	1,854
Total	\$ 180,926	\$ 613,356	\$ 572,406	\$ -	\$ 221,876

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, 2018**

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 12,404	\$ 8,973	\$ 6,150	\$ (3,127)	\$ 12,100
Graduation	3,419	2,000	2,107	-	3,312
PBIS	7,713	-	2,535	858	6,036
Guidance	10,727	3,016	7,076	-	6,667
Testing	11,106	112,170	116,087	455	7,644
Parking	5,709	4,780	3,631	(3,985)	2,873
Media	1,474	-	1,359	-	115
Meeting Expenses	-	-	4,812	4,812	-
Staff Appreciation	-	3	2,788	2,785	-
Sales Tax	-	2,828	2,802	(26)	-
Professional Development	4,732	-	50	-	4,682
Athletics	13,361	68,249	117,993	56,878	20,495
Class Activities	41,030	69,281	78,803	2,336	33,844
Instruction	121,753	37,208	96,941	58,174	120,194
Donations	9,945	70,087	4,660	(67,096)	8,276
Clubs	52,963	28,578	28,615	(1,710)	51,216
Field Trips	5,524	215,832	233,493	9,828	(2,309)
School Store	1,298	555	730	-	1,123
Pictures	5,159	10,572	-	(6,384)	9,347
Vending	4,388	1,374	-	(5,267)	495
Fundraisers	-	118,407	65,561	(52,650)	196
Publications	9,717	695	4,283	742	6,871
Scholarships	-	-	2,250	2,250	-
Staff Owned	851	696	2,288	1,127	386
Total	<u>\$ 323,273</u>	<u>\$ 755,304</u>	<u>\$ 785,014</u>	<u>\$ -</u>	<u>\$ 293,563</u>

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, 2018**

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 4,917	\$ 6,619	\$ 10,084	\$ 1,311	\$ 2,763
Graduation	162	2,000	1,346	-	816
PBIS	-	-	216	300	84
Guidance	6,356	2,110	3,285	(948)	4,233
Testing	2,110	54,969	52,615	164	4,628
Parking	935	960	1,283	-	612
Technology	-	-	-	-	-
Media	690	-	50	(146)	494
Meeting Expenses	-	-	64	64	-
Staff Appreciation	-	-	2,634	2,634	-
Community Activities	775	-	245	245	775
Sales Tax	-	1,820	1,820	-	-
Professional Development	-	-	68	68	-
Athletics	25,613	76,521	111,989	40,705	30,850
Class Activities	9,558	54,846	57,489	2,243	9,158
Instruction	38,568	17,239	33,787	18,374	40,394
Grants	545	350	-	-	895
Donations	-	38,880	-	(38,880)	-
Clubs	23,401	8,728	18,259	11,876	25,746
Field Trips	340	162,495	179,324	17,579	1,090
Pictures	7,864	7,101	-	(8,296)	6,669
Vending	-	2,760	-	(2,760)	-
Business Other	2,067	572	419	(146)	2,074
Fundraisers	125	83,448	35,922	(47,136)	515
Publications	3,822	160	1,187	941	3,736
Scholarships	-	-	-	-	-
Staff Owned	2,138	2,052	3,436	1,808	2,562
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	\$ 129,986	\$ 523,630	\$ 515,522	\$ -	\$ 138,094

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

MARROITTS RIDGE HIGH SCHOOL

Exhibit D-7

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
MARROITTS RIDGE HIGH SCHOOL FUNDS
YEAR ENDED JUNE 30, 2018**

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 9,958	\$ 2,674	\$ 8,677	\$ 5,955	\$ 9,910
Graduation	-	2,000	2,000	-	-
Guidance	3,940	2,626	4,417	500	2,649
Testing	10,334	125,138	123,008	(10)	12,454
Parking	1,155	2,970	995	15	3,145
Media	836	45	247	(210)	424
Meeting Expenses	-	-	251	251	-
Staff Appreciation	-	-	10,014	10,014	-
Community Activities	-	-	2,166	2,166	-
Sales Tax	4	2,032	2,044	8	-
Professional Development	1,000	120	196	-	924
Athletics	22,474	43,905	76,901	25,359	14,837
Class Activities	18,075	57,160	65,860	8,752	18,127
Instruction	46,161	13,034	36,165	14,905	37,935
Grants	1,502	500	486	-	1,516
Donations	-	45,864	-	(45,864)	-
Clubs	29,547	18,538	22,389	13,308	39,004
Field Trips	644	173,313	189,423	15,860	394
Pictures	1,840	14,202	-	(10,800)	5,242
Vending	665	733	-	(913)	485
Business Other	31	4,264	-	(764)	3,531
Fundraisers	-	113,837	78,553	(35,284)	-
Publications	3,218	4,912	3,000	(3,500)	1,630
Scholarships	-	-	-	-	-
Staff Owned	840	1,150	797	252	1,445
Total	<u>\$ 152,224</u>	<u>\$ 629,017</u>	<u>\$ 627,589</u>	<u>\$ -</u>	<u>\$ 153,652</u>

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 2,060	\$ 588	\$ 10,873	\$ 10,198	\$ 1,973
Graduation	-	2,000	2,339	339	-
PBIS	-	-	586	586	-
Guidance	12,548	3,119	2,717	(158)	12,792
Testing	2,051	108,637	110,458	-	230
Parking	2,340	3,015	14	-	5,341
Media	1,206	285	-	-	1,491
Meeting Expenses	-	-	1,158	1,158	-
Staff Appreciation	-	-	4,321	4,321	-
Community Activities	-	-	460	460	-
Sales Tax	19	1,627	1,433	(203)	10
Professional Development	-	-	459	459	-
Athletics	26,385	79,201	146,113	89,492	48,965
Class Activities	26,343	41,421	60,755	14,811	21,820
Instruction	52,803	58,197	72,665	9,088	47,423
Grants	153	2,450	363	(10)	2,230
Donations	7,274	87,794	856	(81,747)	12,465
Clubs	39,344	26,970	52,503	16,187	29,998
Field Trips	520	204,941	211,837	6,838	462
Pictures	5,679	8,970	323	(11,161)	3,165
Vending	7,545	925	-	(6,224)	2,246
Fundraisers	-	95,566	39,512	(55,839)	215
Publications	8,356	1,427	2,560	1,114	8,337
Scholarships	19,646	-	2,000	-	17,646
Staff Owned	1,440	772	1,269	291	1,234
Total	<u>\$ 215,712</u>	<u>\$ 727,905</u>	<u>\$ 725,574</u>	<u>\$ -</u>	<u>\$ 218,043</u>

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, 2018**

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 6,347	\$ 1,298	\$ 25,671	\$ 23,792	\$ 5,766
Graduation	900	2,000	2,147	(54)	699
PBIS	387	-	347	656	696
Guidance	3,645	1,325	781	(469)	3,720
Testing	416	32,253	31,813	-	856
Parking	995	720	-	-	1,715
Media	1,072	365	176	(144)	1,117
Meeting Expenses	-	-	1,595	1,595	-
Staff Appreciation	-	157	5,727	5,570	-
Community Activities	3,481	626	3,826	481	762
Sales Tax	-	1,670	1,218	(9)	443
Athletics	34,921	60,606	91,908	49,728	53,347
Class Activities	12,831	24,772	22,118	(6,256)	9,229
Instruction	71,420	38,558	53,658	11,088	67,408
Grants	248	-	-	(248)	-
Donations	4,619	23,255	-	(25,864)	2,010
Clubs	19,267	22,044	26,308	1,741	16,744
Field Trips	4,223	131,626	134,286	475	2,038
Pictures	8,512	4,517	-	(6,062)	6,967
Vending	-	6,071	2,328	(3,743)	-
Business Other	6,892	2,000	-	(3,072)	5,820
Fundraisers	-	91,523	42,736	(48,787)	-
Publications	1,208	290	860	(81)	557
Staff Owned	2,006	2,062	2,712	(337)	1,019
Total	<u>\$ 183,390</u>	<u>\$ 447,738</u>	<u>\$ 450,215</u>	<u>\$ -</u>	<u>\$ 180,913</u>

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

RESERVOIR HILL 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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 4,135	\$ 2,393	\$ 2,370	\$ (572)	\$ 3,586
Graduation	1,154	2,000	3,222	68	-
PBIS	166	-	-	500	666
Guidance	10,687	2,694	2,928	(1,917)	8,536
Testing	4,790	80,555	79,144	-	6,201
Parking	1,720	1,500	422	-	2,798
Technology	-	-	2,630	2,630	-
Media	236	-	-	-	236
Meeting Expenses	-	-	251	251	-
Staff Appreciation	-	-	6,776	6,776	-
Community Activities	-	-	590	590	-
Sales Tax	-	2,644	1,908	(736)	-
Athletics	34,804	56,097	116,772	58,692	32,821
Class Activities	9,403	30,173	28,930	1,641	12,287
Instruction	81,938	30,957	46,927	13,820	79,788
Donations	220	144,050	-	(143,929)	341
Clubs	36,231	14,310	32,349	29,286	47,478
Field Trips	191	44,463	128,468	84,248	434
Pictures	7,872	11,981	-	(9,035)	10,818
Vending	-	2,076	-	(2,076)	-
Business Other	35	2,080	-	(1,000)	1,115
Fundraisers	-	86,336	46,837	(39,499)	-
Publications	1,553	990	452	-	2,091
Scholarships	5,424	-	1,000	-	4,424
Staff Owned	551	-	733	262	80
Total	\$ 201,110	\$ 515,299	\$ 502,709	\$ -	\$ 213,700

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 5,238	\$ 3,342	\$ 3,172	\$ (3,548)	\$ 1,860
Graduation	-	2,170	1,095	-	1,075
Guidance	9,085	3,600	2,292	-	10,393
Testing	11,978	138,209	131,226	-	18,961
Parking	8,304	4,455	3,855	(585)	8,319
Media	140	671	19	2	794
Staff Appreciation	-	508	6,572	6,064	-
Sales Tax	268	2,835	3,354	537	286
Professional Development	1,034	-	368	-	666
Athletics	49,779	87,085	176,197	81,698	42,365
Class Activities	10,543	71,285	65,273	(7,530)	9,025
Instruction	60,376	28,100	128,720	101,755	61,511
Donations	44,802	107,219	-	(120,805)	31,216
Clubs	32,268	28,432	60,360	31,189	31,529
Field Trips	2,681	207,943	190,674	(15,328)	4,622
Pictures	24,442	11,000	-	(14,305)	21,137
Vending	440	-	-	(440)	-
Fundraisers	-	135,797	66,312	(69,485)	-
Publications	3,338	2,076	1,033	10,635	15,016
Scholarships	3,537	500	500	-	3,537
Staff Owned	253	2,081	2,463	146	17
Total	<u>\$ 268,506</u>	<u>\$ 837,308</u>	<u>\$ 843,485</u>	<u>\$ -</u>	<u>\$ 262,329</u>

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, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 10,519	\$ 2,633	\$ 1,566	\$ 2,850	\$ 14,436
Graduation	-	2,479	2,845	366	-
PBIS	-	-	224	224	-
Guidance	8,855	1,854	843	-	9,866
Testing	441	44,024	44,101	364	728
Parking	517	945	431	-	1,031
Media	187	-	174	122	135
Meeting Expenses	-	-	376	376	-
Staff Appreciation	-	-	6,988	6,988	-
Community Activities	-	-	7	7	-
Sales Tax	-	1,305	1,305	-	-
Professional Development	-	-	69	69	-
Athletics	41,845	39,054	51,183	16,273	45,989
Class Activities	5,712	11,805	28,769	13,743	2,491
Instruction	67,728	15,254	50,372	27,176	59,786
Grants	832	-	-	-	832
Donations	4,900	20,378	-	(19,605)	5,673
Clubs	17,832	8,673	11,385	6,245	21,365
Field Trips	719	134,874	144,924	10,816	1,485
Pictures	5,043	9,088	-	(7,366)	6,765
Vending	8,785	815	-	-	9,600
Business Other	19,175	1,070	-	-	20,245
Fundraisers	-	102,035	41,787	(60,248)	-
Publications	2,676	295	588	-	2,383
Scholarships	3,633	-	1,893	1,600	3,340
Staff Owned	472	625	524	-	573
Total	<u>\$ 199,871</u>	<u>\$ 397,206</u>	<u>\$ 390,354</u>	<u>\$ -</u>	<u>\$ 206,723</u>

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

SPECIAL SCHOOLS



APPLICATION 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, 2018

	Balance July 1, 2017	Increases	Decreases	Net Transfer	Balance June 30, 2018
General	\$ 3,839	\$ 577	\$ 3,010	\$ 179	\$ 1,585
Meeting Expenses	-	-	100	100	-
Staff Appreciation	-	-	478	478	-
Student Activities	-	7,249	3,571	2,385	6,063
Instruction	7,788	568	834	1,354	8,876
Grants	500	-	-	-	500
Donations	-	3,687	-	(3,187)	500
Clubs	880	780	1,290	341	711
Field Trips	796	3,903	4,111	232	820
School Store	1,203	-	-	(1,203)	-
Vending	2,526	868	36	(278)	3,080
Fundraisers	4	732	335	(401)	-
Staff Owned	148	1,140	1,206	-	82
Total	<u>\$ 17,684</u>	<u>\$ 19,504</u>	<u>\$ 14,971</u>	<u>\$ -</u>	<u>\$ 22,217</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, 2018**

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 1,872	\$ 610	\$ 449	\$ -	\$ 2,033
Graduation	-	696	633	39	102
Meeting Expenses	-	-	40	40	-
Staff Appreciation	-	-	2,350	2,350	-
Professional Development	-	-	1,477	1,477	-
Student Activities	41,201	51,991	54,133	(292)	38,767
Donations	4,349	5,921	-	(5,834)	4,436
Field Trips	114	1,227	3,760	2,419	-
Pictures	490	184	81	(199)	394
Total	<u>\$ 48,026</u>	<u>\$ 60,629</u>	<u>\$ 62,923</u>	<u>\$ -</u>	<u>\$ 45,732</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, 2018**

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Net Transfer</u>	<u>Balance</u> <u>June 30, 2018</u>
General	\$ 13,250	\$ -	\$ 4,517	\$ (1,510)	\$ 7,223
Graduation	1,788	2,000	-	-	3,788
PBIS	483	-	-	-	483
Media	239	-	880	641	-
Staff Appreciation	-	299	2,691	2,392	-
Community Activities	-	-	1,202	1,202	-
Student Activities	-	884	2,782	2,611	713
Grants	-	500	-	(500)	-
Donations	2,107	1,137	500	(2,664)	80
Pictures	80	-	-	-	80
Vending	265	-	-	(265)	-
Scholarships	651	-	300	-	351
Staff Owned	1,907	-	-	(1,907)	-
	<u>\$ 20,770</u>	<u>\$ 4,820</u>	<u>\$ 12,872</u>	<u>\$ -</u>	<u>\$ 12,718</u>
Total	<u>\$ 20,770</u>	<u>\$ 4,820</u>	<u>\$ 12,872</u>	<u>\$ -</u>	<u>\$ 12,718</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, 2018 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.

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