

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 1
gibalsh

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -366,749.20 | 4,840,816.18 |
| 10 | 6111 | INVESTMENTS | .00 | 1,252,388.84 |
| TOTAL ASSETS | | | -366,749.20 | 6,093,205.02 |
| LIABILITIES | | | | |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 21,875.46 | .00 |
| 10 | 7469 | UNEMPLOYMENT BD PAID | -2,103.22 | -14,911.50 |
| 10 | 7470 | WORKERS COMP BD PAID | -9,421.21 | -73,225.55 |
| 10 | 7475 | CERS WITHHELD PAYABLE | -822.22 | -52,794.49 |
| 10 | 7493 | SICK LEAVE PAYABLE IN PROCESS | .00 | -108,348.21 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -45,291.34 | 141,079.81 |
| TOTAL LIABILITIES | | | -35,762.53 | -108,199.94 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -694,660.01 | -9,383,576.19 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,051,880.40 | 8,032,227.49 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -532,336.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 45,291.34 | -141,079.81 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -3,960,240.57 |
| TOTAL FUND BALANCE | | | 402,511.73 | -5,985,005.08 |
| TOTAL LIABILITIES + FUND BALANCE | | | 366,749.20 | -6,093,205.02 |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 2
gibalsht

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -20,583.99 | 311,486.34 |
| | | TOTAL ASSETS | -20,583.99 | 311,486.34 |
| LIABILITIES | | | | |
| 20 | 7603 | PURCHASE OBLIGATIONS | 13,149.77 | 22,361.74 |
| | | TOTAL LIABILITIES | 13,149.77 | 22,361.74 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -81,344.00 | -1,193,802.74 |
| 20 | 7602 | EXPENDITURES CONTROL | 101,927.99 | 882,316.40 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -13,149.77 | -22,361.74 |
| 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 17,541.85 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -17,541.85 |
| | | TOTAL FUND BALANCE | 7,434.22 | -333,848.08 |
| TOTAL LIABILITIES + FUND BALANCE | | | 20,583.99 | -311,486.34 |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 3
gibalsht

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 75,600.00 |
| | | TOTAL ASSETS | .00 | 75,600.00 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -75,600.00 |
| | | TOTAL FUND BALANCE | .00 | -75,600.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -75,600.00 |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 4
gibalsht

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | -40,757.11 | 276,390.93 |
| | TOTAL ASSETS | | -40,757.11 | 276,390.93 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -523,629.00 |
| 32 | 7602 | EXPENDITURES CONTROL | 40,757.11 | 247,238.07 |
| | TOTAL FUND BALANCE | | 40,757.11 | -276,390.93 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>40,757.11</u> | <u>-276,390.93</u> |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 5
gibalsht

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | .00 | 24,702.42 |
| | | TOTAL ASSETS | .00 | 24,702.42 |
| FUND BALANCE | | | | |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -24,702.42 |
| | | TOTAL FUND BALANCE | .00 | -24,702.42 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -24,702.42 |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 6
gibalsht

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | -40,757.11 | -248,099.32 |
| 40 | 7602 | EXPENDITURES CONTROL | 40,757.11 | 248,099.32 |
| TOTAL FUND BALANCE | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== .00 | ===== .00 |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 7
gibalsht

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-----------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 862.93 | 144,858.32 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 30,394.60 |
| TOTAL ASSETS | | | <u>862.93</u> | <u>175,252.92</u> |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -84,486.77 | -617,752.23 |
| 51 | 7602 | EXPENDITURES CONTROL | 83,623.84 | 620,053.25 |
| 51 | 8712 | UNRESTRICTED NET ASSETS | .00 | -177,553.94 |
| TOTAL FUND BALANCE | | | <u>-862.93</u> | <u>-175,252.92</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-862.93</u></u> | <u><u>-175,252.92</u></u> |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 8
gibalsht

| FUND: 52 DAY CARE OPERATIONS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -46.31 | 119,853.62 |
| | | TOTAL ASSETS | -46.31 | 119,853.62 |
| LIABILITIES | | | | |
| 52 | 7603 | PURCHASE OBLIGATIONS | 13.75 | 40.00 |
| | | TOTAL LIABILITIES | 13.75 | 40.00 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -7,684.55 | -37,325.76 |
| 52 | 7602 | EXPENDITURES CONTROL | 7,730.86 | 58,321.42 |
| 52 | 8712 | UNRESTRICTED NET POSITION | .00 | -140,849.28 |
| 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -13.75 | -40.00 |
| | | TOTAL FUND BALANCE | 32.56 | -119,893.62 |
| TOTAL LIABILITIES + FUND BALANCE | | | 46.31 | -119,853.62 |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 9
gibalsht

| FUND: 54 COMMUNITY EDUCATION | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 54 | 6101 | CASH IN BANK | .00 | 1,290.65 |
| | | TOTAL ASSETS | .00 | 1,290.65 |
| LIABILITIES | | | | |
| 54 | 7603 | PURCHASE OBLIGATIONS | .00 | 163.00 |
| | | TOTAL LIABILITIES | .00 | 163.00 |
| FUND BALANCE | | | | |
| 54 | 6302 | REVENUES CONTROL | .00 | -400.00 |
| 54 | 7602 | EXPENDITURES CONTROL | .00 | 756.94 |
| 54 | 8712 | UNRESTRICTED NET POSITION | .00 | -1,647.59 |
| 54 | 8753 | ASSIGNED-PURCH OBL - CURRENT | .00 | -163.00 |
| | | TOTAL FUND BALANCE | .00 | -1,453.65 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -1,290.65 |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 10
gibalsht

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 285,807.10 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 1,170,542.34 |
| 80 | 6212 | A/D - LAND IMPROVEMENTS | .00 | -773,708.53 |
| 80 | 6221 | BUILDINGS & IMPROVEMENTS | .00 | 26,156,260.10 |
| 80 | 6222 | A/D - BUILDINGS | .00 | -8,828,287.16 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 2,448,071.07 |
| 80 | 6232 | A/D - TECHNOLOGY EQUIPMENT | .00 | -2,199,718.68 |
| 80 | 6241 | VEHICLES | .00 | 2,320,840.37 |
| 80 | 6242 | A/D - VEHICLES | .00 | -1,722,614.57 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 1,034,517.61 |
| 80 | 6252 | A/D - GENERAL EQUIPMENT | .00 | -828,432.66 |
| 80 | 6271 | INFRASTRUCTURE | .00 | 1,203.70 |
| 80 | 6272 | A/D - INFRASTRUCTURE | .00 | -712.19 |
| TOTAL ASSETS | | | .00 | 19,063,768.50 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVT ASSETS | .00 | -19,063,768.50 |
| TOTAL FUND BALANCE | | | .00 | -19,063,768.50 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -19,063,768.50 |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 11
gibalsht

| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 4,146.95 |
| 81 | 6232 | A/D - TECHNOLOGY EQUIPMENT | .00 | -4,146.95 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 706,299.61 |
| 81 | 6252 | A/D - GENERAL EQUIPMENT | .00 | -537,975.50 |
| TOTAL ASSETS | | | .00 | 168,324.11 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | .00 | -168,324.11 |
| TOTAL FUND BALANCE | | | .00 | -168,324.11 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -168,324.11 |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 12
gibalsht

| FUND: 84 COMMUNITY ED FIXED ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 84 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 8,595.56 |
| 84 | 6232 | A/D - TECHNOLOGY EQUIPMENT | .00 | -4,810.02 |
| | TOTAL ASSETS | | .00 | 3,785.54 |
| FUND BALANCE | | | | |
| 84 | 8711 | INVESTMENT IN BUSINESS ASSETS | .00 | -3,785.54 |
| | TOTAL FUND BALANCE | | .00 | -3,785.54 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -3,785.54 |

04/02/2018 17:04
92251bla

HANCOCK COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 9

P 13
gibalsht

| FUND: 9 LONG-TERM DEBT ACCOUNT GROUP | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 90 | 6182 | BOND ISSUANCE COSTS | .00 | 104,372.04 |
| 90 | 6194 | BOND PREMIUM/DISCOUNT | .00 | -432,044.08 |
| 90 | 6304 | AMT RETIRE LONG-TERM DEBT | .00 | 15,405,308.93 |
| TOTAL ASSETS | | | .00 | 15,077,636.89 |
| LIABILITIES | | | | |
| 90 | 7455 | LOAN INTEREST PAYABLE | .00 | -56,914.92 |
| 90 | 7511 | BONDS PAYABLE (LONG TERM) | .00 | -15,162,602.00 |
| 90 | 8732 | RESTRICTED SICK LEAVE PAYABLE | .00 | -580,188.00 |
| TOTAL LIABILITIES | | | .00 | -15,799,704.92 |
| FUND BALANCE | | | | |
| 90 | 8770 | UNASSIGNED FUND BALANCE | .00 | 722,068.03 |
| TOTAL FUND BALANCE | | | .00 | 722,068.03 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -15,077,636.89 |

** END OF REPORT - Generated by Blair **