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HANCOCK COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 11

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| FUND: 1 GENERAL FUND             |      |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|---------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                 |                          |                    |
| 10                               | 6101 | CASH IN BANK                    | -341,761.04              | 4,215,484.63       |
| 10                               | 6111 | INVESTMENTS                     | .00                      | 1,252,388.84       |
| TOTAL ASSETS                     |      |                                 | -341,761.04              | 5,467,873.47       |
| <b>LIABILITIES</b>               |      |                                 |                          |                    |
| 10                               | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -11,045.23               | -22,298.59         |
| 10                               | 7469 | UNEMPLOYMENT BD PAID            | -831.87                  | -2,411.11          |
| 10                               | 7470 | WORKERS COMP BD PAID            | -9,398.33                | -92,305.05         |
| 10                               | 7475 | CERS WITHHELD PAYABLE           | 763.84                   | -52,640.88         |
| 10                               | 7493 | SICK LEAVE PAYABLE IN PROCESS   | .00                      | -108,348.21        |
| 10                               | 7603 | PURCHASE OBLIGATIONS            | 7,449.75                 | 164,585.22         |
| TOTAL LIABILITIES                |      |                                 | -13,061.84               | -113,418.62        |
| <b>FUND BALANCE</b>              |      |                                 |                          |                    |
| 10                               | 6302 | REVENUES CONTROL                | -920,705.21              | -11,020,975.42     |
| 10                               | 7602 | EXPENDITURES CONTROL            | 1,282,977.84             | 10,323,682.36      |
| 10                               | 8742 | COMMITTED - SICK LEAVE PAYABLE  | .00                      | -532,336.00        |
| 10                               | 8753 | ASSIGNED-PURCH OBL - CURRENT    | -7,449.75                | -164,585.22        |
| 10                               | 8770 | UNASSIGNED FUND BALANCE         | .00                      | -3,960,240.57      |
| TOTAL FUND BALANCE               |      |                                 | 354,822.88               | -5,354,454.85      |
| TOTAL LIABILITIES + FUND BALANCE |      |                                 | 341,761.04               | -5,467,873.47      |

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| FUND: 2 SPECIAL REVENUE |      |                                  | NET CHANGE FOR PERIOD    | ACCOUNT BALANCE           |
|-------------------------|------|----------------------------------|--------------------------|---------------------------|
| <b>ASSETS</b>           |      |                                  |                          |                           |
| 20                      | 6101 | CASH IN BANK                     | 70,892.52                | 332,439.47                |
|                         |      | TOTAL ASSETS                     | <u>70,892.52</u>         | <u>332,439.47</u>         |
| <b>LIABILITIES</b>      |      |                                  |                          |                           |
| 20                      | 7603 | PURCHASE OBLIGATIONS             | 44,412.63                | 57,485.35                 |
|                         |      | TOTAL LIABILITIES                | <u>44,412.63</u>         | <u>57,485.35</u>          |
| <b>FUND BALANCE</b>     |      |                                  |                          |                           |
| 20                      | 6302 | REVENUES CONTROL                 | -171,496.13              | -1,421,122.87             |
| 20                      | 7602 | EXPENDITURES CONTROL             | 100,603.61               | 1,088,683.40              |
| 20                      | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -44,412.63               | -57,485.35                |
| 20                      | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE   | .00                      | 17,541.85                 |
| 20                      | 8770 | UNASSIGNED FUND BALANCE          | .00                      | -17,541.85                |
|                         |      | TOTAL FUND BALANCE               | <u>-115,305.15</u>       | <u>-389,924.82</u>        |
|                         |      | TOTAL LIABILITIES + FUND BALANCE | <u><u>-70,892.52</u></u> | <u><u>-332,439.47</u></u> |

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| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD          | ACCOUNT<br>BALANCE                 |
|-------------------------------|----|------|----------------------------------|-----------------------------------|------------------------------------|
| <b>ASSETS</b>                 |    |      |                                  |                                   |                                    |
|                               | 31 | 6101 | CASH IN BANK                     | 75,017.00                         | 150,617.00                         |
|                               |    |      | TOTAL ASSETS                     | <u>75,017.00</u>                  | <u>150,617.00</u>                  |
| FUND BALANCE                  |    |      |                                  |                                   |                                    |
|                               | 31 | 6302 | REVENUES CONTROL                 | -75,017.00                        | -150,617.00                        |
|                               |    |      | TOTAL FUND BALANCE               | <u>-75,017.00</u>                 | <u>-150,617.00</u>                 |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>=====</u><br><u>-75,017.00</u> | <u>=====</u><br><u>-150,617.00</u> |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) |                    |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|--------------------|----------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |                    |                      |                          |                    |
| 32                                    | 6101               | CASH IN BANK         | -346,552.85              | -70,161.92         |
|                                       | TOTAL ASSETS       |                      | -346,552.85              | -70,161.92         |
| <b>FUND BALANCE</b>                   |                    |                      |                          |                    |
| 32                                    | 6302               | REVENUES CONTROL     | 31,666.00                | -491,963.00        |
| 32                                    | 7602               | EXPENDITURES CONTROL | 314,886.85               | 562,124.92         |
|                                       | TOTAL FUND BALANCE |                      | 346,552.85               | 70,161.92          |
| TOTAL LIABILITIES + FUND BALANCE      |                    |                      | <u>346,552.85</u>        | <u>70,161.92</u>   |

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| FUND: 360 CONSTRUCTION FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |      |                                  |                          |                    |
| 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         |

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| FUND: 400 DEBT SERVICE FUND      |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| <b>FUND BALANCE</b>              |      |                      |                          |                    |
| 40                               | 6302 | REVENUES CONTROL     | -409,828.10              | -657,927.42        |
| 40                               | 7602 | EXPENDITURES CONTROL | 409,828.10               | 657,927.42         |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | ===== .00                | ===== .00          |

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| FUND: 51 FOOD SERVICE FUND       |      |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE        |
|----------------------------------|------|------------------------------|--------------------------|---------------------------|
| <b>ASSETS</b>                    |      |                              |                          |                           |
| 51                               | 6101 | CASH IN BANK                 | 31,767.38                | 192,201.87                |
| 51                               | 6171 | INVENTORIES FOR CONSUMPTION  | .00                      | 30,394.60                 |
| TOTAL ASSETS                     |      |                              | <u>31,767.38</u>         | <u>222,596.47</u>         |
| <b>LIABILITIES</b>               |      |                              |                          |                           |
| 51                               | 7603 | PURCHASE OBLIGATIONS         | 47.60                    | 47.60                     |
| TOTAL LIABILITIES                |      |                              | <u>47.60</u>             | <u>47.60</u>              |
| <b>FUND BALANCE</b>              |      |                              |                          |                           |
| 51                               | 6302 | REVENUES CONTROL             | -107,048.03              | -828,604.58               |
| 51                               | 7602 | EXPENDITURES CONTROL         | 75,280.65                | 783,562.05                |
| 51                               | 8712 | UNRESTRICTED NET ASSETS      | .00                      | -177,553.94               |
| 51                               | 8753 | ASSIGNED-PURCH OBL - CURRENT | -47.60                   | -47.60                    |
| TOTAL FUND BALANCE               |      |                              | <u>-31,814.98</u>        | <u>-222,644.07</u>        |
| TOTAL LIABILITIES + FUND BALANCE |      |                              | <u><u>-31,767.38</u></u> | <u><u>-222,596.47</u></u> |

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| FUND: 52 DAY CARE OPERATIONS     |                    |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                              |                          |                    |
| 52                               | 6101               | CASH IN BANK                 | 835.59                   | 117,878.08         |
|                                  | TOTAL ASSETS       |                              | 835.59                   | 117,878.08         |
| <b>LIABILITIES</b>               |                    |                              |                          |                    |
| 52                               | 7603               | PURCHASE OBLIGATIONS         | 318.75                   | 325.00             |
|                                  | TOTAL LIABILITIES  |                              | 318.75                   | 325.00             |
| <b>FUND BALANCE</b>              |                    |                              |                          |                    |
| 52                               | 6302               | REVENUES CONTROL             | -8,295.39                | -50,951.23         |
| 52                               | 7602               | EXPENDITURES CONTROL         | 7,459.80                 | 73,922.43          |
| 52                               | 8712               | UNRESTRICTED NET POSITION    | .00                      | -140,849.28        |
| 52                               | 8753               | ASSIGNED-PURCH OBL - CURRENT | -318.75                  | -325.00            |
|                                  | TOTAL FUND BALANCE |                              | -1,154.34                | -118,203.08        |
| TOTAL LIABILITIES + FUND BALANCE |                    |                              | -835.59                  | -117,878.08        |



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| FUND: 54 COMMUNITY EDUCATION     |                    |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|---------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                           |                          |                    |
| 54                               | 6101               | CASH IN BANK              | -41.18                   | 1,249.47           |
|                                  | TOTAL ASSETS       |                           | -41.18                   | 1,249.47           |
| <b>FUND BALANCE</b>              |                    |                           |                          |                    |
| 54                               | 6302               | REVENUES CONTROL          | -81.00                   | -481.00            |
| 54                               | 7602               | EXPENDITURES CONTROL      | 122.18                   | 879.12             |
| 54                               | 8712               | UNRESTRICTED NET POSITION | .00                      | -1,647.59          |
|                                  | TOTAL FUND BALANCE |                           | 41.18                    | -1,249.47          |
| TOTAL LIABILITIES + FUND BALANCE |                    |                           | 41.18                    | -1,249.47          |

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| FUND: 8 GOVERNMENTAL ASSETS      |      |                            | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                            |                          |                    |
| 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     |

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| FUND: 81 FOOD SERVICE ASSETS     |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                               |                          |                    |
| 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        |

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| FUND: 84 COMMUNITY ED FIXED ASSETS |                    |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                      |                    |                               |                          |                    |
| 84                                 | 6231               | TECHNOLOGY EQUIPMENT          | .00                      | 8,595.56           |
| 84                                 | 6232               | A/D - TECHNOLOGY EQUIPMENT    | .00                      | -4,810.02          |
|                                    | TOTAL ASSETS       |                               | .00                      | 3,785.54           |
| <b>FUND BALANCE</b>                |                    |                               |                          |                    |
| 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          |

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| FUND: 9 LONG-TERM DEBT ACCOUNT GROUP |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------------------|------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                        |      |                               |                          |                    |
| 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      |
| <b>LIABILITIES</b>                   |      |                               |                          |                    |
| 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     |
| <b>FUND BALANCE</b>                  |      |                               |                          |                    |
| 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 Kara Eckles \*\*