

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	403,444.33	5,205,732.26
10	6111	INVESTMENTS	3,421.39	1,390,987.29
		<b>TOTAL ASSETS</b>	<b>406,865.72</b>	<b>6,596,719.55</b>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-48,769.60	-14,348.29
10	7469	UNEMPLOYMENT BD PAID	-617.19	-1,925.41
10	7470	WORKERS COMP BD PAID	-5,669.75	-55,543.74
10	7472	FICA WITHHELD PAYABLE	.00	2,749.07
10	7473	STATE TAX WITHHELD PAYABLE	.00	391.76
10	7474	KTRS WITHHELD PAYABLE	-2,490.64	-52,150.08
10	7475	CERS WITHHELD PAYABLE	2,460.06	-77,448.45
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-55,546.21
10	7603	PURCHASE OBLIGATIONS	-491,958.73	593,766.98
		<b>TOTAL LIABILITIES</b>	<b>-547,045.85</b>	<b>339,945.63</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,111,224.84	-14,367,778.15
10	7602	EXPENDITURES CONTROL	1,759,446.24	13,192,155.08
10	8737	RESTRICTED - OTHER	.00	-312,696.96
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-769,576.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	491,958.73	-593,766.98
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	428,006.26
10	8770	UNASSIGNED FUND BALANCE	.00	-4,513,008.43
		<b>TOTAL FUND BALANCE</b>	<b>140,180.13</b>	<b>-6,936,665.18</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-406,865.72</b>	<b>-6,596,719.55</b>

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	78,509.38	158,926.23
		<b>TOTAL ASSETS</b>	<b>78,509.38</b>	<b>158,926.23</b>
<b>LIABILITIES</b>				
20	7402	INTERFUND ACCOUNTS PAYABLE	.00	.31
20	7481	DEFERRED REVENUE	.00	-3,037.49
20	7603	PURCHASE OBLIGATIONS	54,668.52	236,936.78
		<b>TOTAL LIABILITIES</b>	<b>54,668.52</b>	<b>233,899.60</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-316,281.25	-3,059,809.50
20	7602	EXPENDITURES CONTROL	237,771.87	2,903,920.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	-54,668.52	-236,936.78
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	365,090.90
20	8770	UNASSIGNED FUND BALANCE	.00	-365,090.90
		<b>TOTAL FUND BALANCE</b>	<b>-133,177.90</b>	<b>-392,825.83</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-78,509.38</b>	<b>-158,926.23</b>

## BALANCE SHEET FOR 2023 11

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-115.91	35,313.03
		TOTAL ASSETS	-115.91	35,313.03
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-120.00	.00
		TOTAL LIABILITIES	-120.00	.00
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	.00	-8,027.20
21	7602	EXPENDITURES CONTROL	115.91	9,730.66
21	8737	RESTRICTED - OTHER	.00	-36,936.53
21	8753	ASSIGNED-PURCH OBL - CURRENT	120.00	.00
21	8770	UNASSIGNED FUND BALANCE	.00	-79.96
		TOTAL FUND BALANCE	235.91	-35,313.03
		TOTAL LIABILITIES + FUND BALANCE	115.91	-35,313.03

## BALANCE SHEET FOR 2023 11

FUND: 25 DISTR ACTIV FUND-SPECIAL REVEN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	417,622.00
		TOTAL ASSETS	.00	417,622.00
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-417,622.00
		TOTAL FUND BALANCE	.00	-417,622.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-417,622.00

## BALANCE SHEET FOR 2023 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	75,751.00	578,931.00
		TOTAL ASSETS	<u>75,751.00</u>	<u>578,931.00</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-75,751.00	-151,503.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-129,423.00
31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-146,502.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-151,503.00
		TOTAL FUND BALANCE	<u>-75,751.00</u>	<u>-578,931.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-75,751.00</u>	<u>-578,931.00</u>

## BALANCE SHEET FOR 2023 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	-407,120.98	1,866,025.07
		<b>TOTAL ASSETS</b>	<b>-407,120.98</b>	<b>1,866,025.07</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	.00	-1,281,746.00
	32	7602 EXPENDITURES CONTROL	407,120.98	737,135.19
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-384,199.34
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-494,651.70
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-442,563.22
		<b>TOTAL FUND BALANCE</b>	<b>407,120.98</b>	<b>-1,866,025.07</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>407,120.98</b>	<b>-1,866,025.07</b>

## BALANCE SHEET FOR 2023 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	.00	-4,530.26
		TOTAL ASSETS	.00	-4,530.26
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	56,793.25	708,168.64
		TOTAL LIABILITIES	56,793.25	708,168.64
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	.00	161,391.61
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-156,861.35
36	8753	ASSIGNED-PURCH OBL - CURRENT	-56,793.25	-708,168.64
		TOTAL FUND BALANCE	-56,793.25	-703,638.38
		TOTAL LIABILITIES + FUND BALANCE	.00	4,530.26

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-407,120.98	-737,135.19
40	7602	EXPENDITURES CONTROL	407,120.98	737,135.19
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00



# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	9,318.22	802,857.50
51	6171	INVENTORIES FOR CONSUMPTION	.00	30,394.60
51	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	35,209.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	34,321.00
51	75410	UNFUNDED PENSION LIAB-OPEB	.00	-77,055.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-247,233.00
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-18,136.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-53,926.00
51	87370	RESTRICTED-OPEB ENT. FUNDS ONL	.00	59,982.00
TOTAL ASSETS			9,318.22	566,414.10
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	.14
51	7603	PURCHASE OBLIGATIONS	-2,652.50	1,943.86
TOTAL LIABILITIES			-2,652.50	1,944.00
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-118,740.98	-1,362,875.44
51	7602	EXPENDITURES CONTROL	109,422.76	1,166,855.08
51	8712	UNRESTRICTED NET ASSETS	.00	-634,477.74
51	8737P	RESTRICTED OTHER	.00	266,838.00
51	8739	RESTRICTED-NEW ASSETS	.00	-2,754.14
51	8753	ASSIGNED-PURCH OBL - CURRENT	2,652.50	-1,943.86
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,080.00
51	8770	UNASSIGNED FUND BALANCE	.00	-6,080.00
TOTAL FUND BALANCE			-6,665.72	-568,358.10
TOTAL LIABILITIES + FUND BALANCE			-9,318.22	-566,414.10

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	3,646.37	61,549.71
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	3,290.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	6,980.00
52	75410	UNFUNDED PENSION LIAB-OPEB	.00	-9,228.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-35,228.00
52	77000	DEFERRED INFLOW OF RES-OPEB	.00	-1,569.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-4,758.00
52	87370	RESTRICTED-OPEB ENT. FUNDS ONL	.00	7,507.00
	<b>TOTAL ASSETS</b>		<b>3,646.37</b>	<b>28,543.71</b>
<b>LIABILITIES</b>				
52	7603	PURCHASE OBLIGATIONS	-430.98	1,075.02
	<b>TOTAL LIABILITIES</b>		<b>-430.98</b>	<b>1,075.02</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-4,985.23	-69,707.23
52	7602	EXPENDITURES CONTROL	1,338.86	17,451.28
52	8712	UNRESTRICTED NET POSITION	.00	-9,293.76
52	8737P	RESTRICTED OTHER	.00	33,006.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	430.98	-1,075.02
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	384.81
52	8770	UNASSIGNED FUND BALANCE	.00	-384.81
	<b>TOTAL FUND BALANCE</b>		<b>-3,215.39</b>	<b>-29,618.73</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-3,646.37</b>	<b>-28,543.71</b>

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

FUND: 54 COMMUNITY EDUCATION			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
54	6101	CASH IN BANK	.00	1,270.47
		TOTAL ASSETS	.00	1,270.47
<b>LIABILITIES</b>				
54	7603	PURCHASE OBLIGATIONS	.00	1,000.00
		TOTAL LIABILITIES	.00	1,000.00
<b>FUND BALANCE</b>				
54	6302	REVENUES CONTROL	.00	-870.00
54	7602	EXPENDITURES CONTROL	.00	1,000.00
54	8712	UNRESTRICTED NET POSITION	.00	-1,400.47
54	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-1,000.00
		TOTAL FUND BALANCE	.00	-2,270.47
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,270.47

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	285,807.10
80	6211	LAND IMPROVEMENTS	.00	1,170,542.19
80	6212	A/D - LAND IMPROVEMENTS	.00	-1,011,665.58
80	6221	BUILDINGS & IMPROVEMENTS	.00	32,377,236.75
80	6222	A/D - BUILDINGS	.00	-12,042,164.83
80	6231	TECHNOLOGY EQUIPMENT	.00	2,967,006.66
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,480,633.06
80	6241	VEHICLES	.00	2,633,058.95
80	6242	A/D - VEHICLES	.00	-2,183,706.95
80	6251	GENERAL EQUIPMENT	.00	1,363,333.20
80	6252	A/D - GENERAL EQUIPMENT	.00	-984,805.72
80	6271	INFRASTRUCTURE	.00	1,203.70
80	6272	A/D - INFRASTRUCTURE	.00	-1,013.11
	TOTAL ASSETS		.00	22,094,199.30
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-22,094,199.30
	TOTAL FUND BALANCE		.00	-22,094,199.30
	TOTAL LIABILITIES + FUND BALANCE		.00	-22,094,199.30

## BALANCE SHEET FOR 2023 11

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	706,298.38
81	6252	A/D - GENERAL EQUIPMENT	.00	-685,956.27
	TOTAL ASSETS		.00	20,342.11
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-20,342.11
	TOTAL FUND BALANCE		.00	-20,342.11
	TOTAL LIABILITIES + FUND BALANCE		.00	-20,342.11

## BALANCE SHEET FOR 2023 11

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	-9,118.06
	TOTAL ASSETS		.00	-522.50
FUND BALANCE				
84	8711	INVESTMENT IN BUSINESS ASSETS	.00	522.50
	TOTAL FUND BALANCE		.00	522.50
	TOTAL LIABILITIES + FUND BALANCE		.00	522.50

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6182	BOND ISSUANCE COSTS	.00	104,372.04
90	6194	BOND PREMIUM/DISCOUNT	.00	-31,549.08
90	6304	AMT RETIRE LONG-TERM DEBT	.00	15,405,308.93
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>15,478,131.89</b>
<b>LIABILITIES</b>				
90	7455	LOAN INTEREST PAYABLE	.00	-107,701.92
90	7511	BONDS PAYABLE (LONG TERM)	.00	-12,860,000.00
90	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-580,188.00
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-13,547,889.92</b>
<b>FUND BALANCE</b>				
90	8770	UNASSIGNED FUND BALANCE	.00	-1,930,241.97
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>-1,930,241.97</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-15,478,131.89</b>

\*\* END OF REPORT - Generated by Trey Anderson \*\*