

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-142,418.25	5,620,750.18
10	6111	INVESTMENTS	3,177.87	1,384,039.44
TOTAL ASSETS			-139,240.38	7,004,789.62
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	32,250.28	18,543.57
10	7469	UNEMPLOYMENT BD PAID	13,658.43	57.13
10	7470	WORKERS COMP BD PAID	-5,858.36	-43,955.34
10	7472	FICA WITHHELD PAYABLE	440.78	2,749.07
10	7473	STATE TAX WITHHELD PAYABLE	.00	391.76
10	7474	KTRS WITHHELD PAYABLE	.00	-49,659.44
10	7475	CERS WITHHELD PAYABLE	-1,363.13	-81,151.23
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-55,546.21
10	7603	PURCHASE OBLIGATIONS	167,603.82	1,492,172.65
TOTAL LIABILITIES			206,731.82	1,283,601.96
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,083,956.55	-11,603,138.52
10	7602	EXPENDITURES CONTROL	1,184,068.93	9,974,194.72
10	8737	RESTRICTED - OTHER	.00	-312,696.96
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-769,576.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-167,603.82	-1,492,172.65
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	428,006.26
10	8770	UNASSIGNED FUND BALANCE	.00	-4,513,008.43
TOTAL FUND BALANCE			-67,491.44	-8,288,391.58
TOTAL LIABILITIES + FUND BALANCE			139,240.38	-7,004,789.62

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	86,234.41	172,514.12
TOTAL ASSETS			86,234.41	172,514.12
LIABILITIES				
20	7402	INTERFUND ACCOUNTS PAYABLE	.00	.31
20	7481	DEFERRED REVENUE	.00	-3,037.49
20	7603	PURCHASE OBLIGATIONS	-18,947.89	141,017.78
TOTAL LIABILITIES			-18,947.89	137,980.60
FUND BALANCE				
20	6302	REVENUES CONTROL	-371,890.50	-2,562,410.98
20	7602	EXPENDITURES CONTROL	285,656.09	2,392,934.04
20	8753	ASSIGNED-PURCH OBL - CURRENT	18,947.89	-141,017.78
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	365,090.90
20	8770	UNASSIGNED FUND BALANCE	.00	-365,090.90
TOTAL FUND BALANCE			-67,286.52	-310,494.72
TOTAL LIABILITIES + FUND BALANCE			-86,234.41	-172,514.12

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-131.33	35,869.54
		TOTAL ASSETS	-131.33	35,869.54
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	61.91	560.60
		TOTAL LIABILITIES	61.91	560.60
FUND BALANCE				
21	6302	REVENUES CONTROL	-30.00	-8,027.20
21	7602	EXPENDITURES CONTROL	161.33	9,174.15
21	8737	RESTRICTED - OTHER	.00	-36,936.53
21	8753	ASSIGNED-PURCH OBL - CURRENT	-61.91	-560.60
21	8770	UNASSIGNED FUND BALANCE	.00	-79.96
		TOTAL FUND BALANCE	69.42	-36,430.14
		TOTAL LIABILITIES + FUND BALANCE	131.33	-35,869.54

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

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

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	503,180.00
			TOTAL ASSETS	.00	503,180.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-75,752.00
	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	.00	-503,180.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-503,180.00

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-37,209.64	2,273,146.05
			TOTAL ASSETS	-37,209.64	2,273,146.05
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-1,281,746.00
	32	7602	EXPENDITURES CONTROL	37,209.64	330,014.21
	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
			TOTAL FUND BALANCE	37,209.64	-2,273,146.05
			TOTAL LIABILITIES + FUND BALANCE	37,209.64	-2,273,146.05

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	156,861.35
			TOTAL ASSETS	.00	156,861.35
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	598,964.03	812,767.00
			TOTAL LIABILITIES	598,964.03	812,767.00
FUND BALANCE					
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-156,861.35
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-598,964.03	-812,767.00
			TOTAL FUND BALANCE	-598,964.03	-969,628.35
			TOTAL LIABILITIES + FUND BALANCE	.00	-156,861.35

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-37,209.64	-330,014.21
40	7602	EXPENDITURES CONTROL	37,209.64	330,014.21
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00



# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	11,079.47	853,757.06
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			11,079.47	617,313.66
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	.14
51	7603	PURCHASE OBLIGATIONS	-778.00	107,107.77
TOTAL LIABILITIES			-778.00	107,107.91
FUND BALANCE				
51	6302	REVENUES CONTROL	-136,423.82	-1,101,801.61
51	7602	EXPENDITURES CONTROL	125,344.35	854,881.69
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	778.00	-107,107.77
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,080.00
51	8770	UNASSIGNED FUND BALANCE	.00	-6,080.00
TOTAL FUND BALANCE			-10,301.47	-724,421.57
TOTAL LIABILITIES + FUND BALANCE			-11,079.47	-617,313.66

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	6,116.69	53,267.20
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
TOTAL ASSETS			6,116.69	20,261.20
LIABILITIES				
52	7603	PURCHASE OBLIGATIONS	1,191.00	1,506.00
TOTAL LIABILITIES			1,191.00	1,506.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-7,450.53	-58,766.67
52	7602	EXPENDITURES CONTROL	1,333.84	14,793.23
52	8712	UNRESTRICTED NET POSITION	.00	-9,293.76
52	8737P	RESTRICTED OTHER	.00	33,006.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,191.00	-1,506.00
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	384.81
52	8770	UNASSIGNED FUND BALANCE	.00	-384.81
TOTAL FUND BALANCE			-7,307.69	-21,767.20
TOTAL LIABILITIES + FUND BALANCE			-6,116.69	-20,261.20

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 54 COMMUNITY EDUCATION			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
54	6101	CASH IN BANK	.00	1,270.47
TOTAL ASSETS			.00	1,270.47
LIABILITIES				
54	7603	PURCHASE OBLIGATIONS	.00	1,000.00
TOTAL LIABILITIES			.00	1,000.00
FUND BALANCE				
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 9

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

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

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

# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

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 9

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	-31,549.08
	90	6304	AMT RETIRE LONG-TERM DEBT		.00	15,405,308.93
		TOTAL ASSETS			.00	15,478,131.89
LIABILITIES						
	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
		TOTAL LIABILITIES			.00	-13,547,889.92
FUND BALANCE						
	90	8770	UNASSIGNED FUND BALANCE		.00	-1,930,241.97
		TOTAL FUND BALANCE			.00	-1,930,241.97
		TOTAL LIABILITIES + FUND BALANCE			.00	-15,478,131.89

\*\* END OF REPORT - Generated by Kara Eckles \*\*