

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-337,943.56	2,930,551.08
	10	6111	INVESTMENTS	3,363.59	1,323,483.89
	10	6153	ACCOUNTS RECEIVABLE	-150,720.10	51,533.62
		TOTAL ASSETS		-485,300.07	4,305,568.59
LIABILITIES					
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	39,346.33	51,057.65
	10	7469	UNEMPLOYMENT BD PAID	325.81	.58
	10	7470	WORKERS COMP BD PAID	-7,505.16	-11,067.91
	10	7471	FEDERAL TAX WITHHELD PAYABLE	28,455.23	28,455.23
	10	7472	FICA WITHHELD PAYABLE	26,064.62	26,064.62
	10	7473	STATE TAX WITHHELD PAYABLE	15,921.51	15,921.51
	10	7474	KTRS WITHHELD PAYABLE	53,911.96	2,828.52
	10	7475	CERS WITHHELD PAYABLE	-77,677.10	-111,603.86
	10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-108,348.21
	10	7603	PURCHASE OBLIGATIONS	-41,806.42	698,983.24
		TOTAL LIABILITIES		37,036.78	592,291.37
FUND BALANCE					
	10	6302	REVENUES CONTROL	-730,391.68	-2,050,841.10
	10	7602	EXPENDITURES CONTROL	1,136,848.55	2,382,886.14
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-532,336.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	41,806.42	-698,983.24
	10	8770	UNASSIGNED FUND BALANCE	.00	-3,998,585.76
		TOTAL FUND BALANCE		448,263.29	-4,897,859.96
		TOTAL LIABILITIES + FUND BALANCE		485,300.07	-4,305,568.59

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	143,560.27	-153,931.99
		TOTAL ASSETS	143,560.27	-153,931.99
LIABILITIES				
	20	7481 DEFERRED REVENUE	.00	-3,000.00
	20	7603 PURCHASE OBLIGATIONS	-101,862.05	280,769.72
		TOTAL LIABILITIES	-101,862.05	277,769.72
FUND BALANCE				
	20	6302 REVENUES CONTROL	-666,002.00	-850,040.51
	20	7602 EXPENDITURES CONTROL	522,441.73	945,449.99
	20	8731 RESTRICTED GRANTS	.00	-122,451.20
	20	8753 ASSIGNED-PURCH OBL - CURRENT	101,862.05	-280,769.72
	20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,402.68
	20	8770 UNASSIGNED FUND BALANCE	.00	179,571.03
		TOTAL FUND BALANCE	-41,698.22	-123,837.73
		TOTAL LIABILITIES + FUND BALANCE	-143,560.27	153,931.99

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	.00	28,075.58
			TOTAL ASSETS	.00	28,075.58
FUND BALANCE					
	21	8737	RESTRICTED - OTHER	.00	-28,075.58
			TOTAL FUND BALANCE	.00	-28,075.58
			TOTAL LIABILITIES + FUND BALANCE	.00	-28,075.58

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	351,677.00
			TOTAL ASSETS	.00	351,677.00
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
			TOTAL FUND BALANCE	.00	-351,677.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-351,677.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-107,402.99	736,819.88
			TOTAL ASSETS	-107,402.99	736,819.88
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-111,832.00
	32	7602	EXPENDITURES CONTROL	107,402.99	226,289.60
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-384,199.34
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-467,078.14
			TOTAL FUND BALANCE	107,402.99	-736,819.88
			TOTAL LIABILITIES + FUND BALANCE	107,402.99	-736,819.88

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-127,500.00	29,361.35
	36	6153	ACCOUNTS RECEIVABLE	.00	34,000.00
	TOTAL ASSETS			-127,500.00	63,361.35
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-20,790.36	.00
	TOTAL LIABILITIES			-20,790.36	.00
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-336,025.33
	36	7602	EXPENDITURES CONTROL	127,500.00	463,525.33
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-190,861.35
	36	8753	ASSIGNED-PURCH OBL - CURRENT	20,790.36	.00
	TOTAL FUND BALANCE			148,290.36	-63,361.35
	TOTAL LIABILITIES + FUND BALANCE			127,500.00	-63,361.35

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-107,402.99	-226,289.60
40	7602	EXPENDITURES CONTROL	107,402.99	226,289.60
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-42,356.98	425,286.67
51	6171	INVENTORIES FOR CONSUMPTION	.00	30,394.60
51	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	18,481.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	61,872.00
51	75410	UNFUNDED PENSION LIAB-OPEB	.00	-65,067.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-272,146.00
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-6,640.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-22,226.00
51	87370	RESTRICTED-OPEB ENT. FUNDS ONL	.00	53,226.00
TOTAL ASSETS			-42,356.98	223,181.27
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	-227.39	5,755.42
TOTAL LIABILITIES			-227.39	5,755.42
FUND BALANCE				
51	6302	REVENUES CONTROL	-60,815.18	-136,578.98
51	7602	EXPENDITURES CONTROL	103,172.16	150,349.95
51	8712	UNRESTRICTED NET ASSETS	.00	162,959.24
51	8737P	RESTRICTED OTHER	.00	232,500.00
51	8739	RESTRICTED-NEW ASSETS	.00	-632,411.48
51	8753	ASSIGNED-PURCH OBL - CURRENT	227.39	-5,755.42
TOTAL FUND BALANCE			42,584.37	-228,936.69
TOTAL LIABILITIES + FUND BALANCE			42,356.98	-223,181.27

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-372.41	12,774.29
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	2,497.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	8,361.00
52	75410	UNFUNDED PENSION LIAB-OPEB	.00	-8,793.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-36,776.00
52	77000	DEFERRED INFLOW OF RES-OPEB	.00	-897.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-3,004.00
52	87370	RESTRICTED-OPEB ENT. FUNDS ONL	.00	7,193.00
TOTAL ASSETS			-372.41	-18,644.71
FUND BALANCE				
52	6302	REVENUES CONTROL	-2,500.72	-3,541.87
52	7602	EXPENDITURES CONTROL	2,873.13	2,873.13
52	8712	UNRESTRICTED NET POSITION	.00	-12,105.55
52	8737P	RESTRICTED OTHER	.00	31,419.00
TOTAL FUND BALANCE			372.41	18,644.71
TOTAL LIABILITIES + FUND BALANCE			372.41	18,644.71

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 54 COMMUNITY EDUCATION				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
54	6101	CASH IN BANK		.00	1,450.47
	TOTAL ASSETS			.00	1,450.47
LIABILITIES					
54	7603	PURCHASE OBLIGATIONS		50.00	50.00
	TOTAL LIABILITIES			50.00	50.00
FUND BALANCE					
54	8712	UNRESTRICTED NET POSITION		.00	-1,450.47
54	8753	ASSIGNED-PURCH OBL - CURRENT		-50.00	-50.00
	TOTAL FUND BALANCE			-50.00	-1,500.47
	TOTAL LIABILITIES + FUND BALANCE			.00	-1,450.47

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	285,807.10
80	6211	LAND IMPROVEMENTS	.00	1,227,310.19
80	6212	A/D - LAND IMPROVEMENTS	.00	-972,099.59
80	6221	BUILDINGS & IMPROVEMENTS	.00	32,519,092.75
80	6222	A/D - BUILDINGS	.00	-11,421,155.61
80	6231	TECHNOLOGY EQUIPMENT	.00	2,448,071.07
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,441,300.53
80	6241	VEHICLES	.00	2,659,288.95
80	6242	A/D - VEHICLES	.00	-2,079,313.98
80	6251	GENERAL EQUIPMENT	.00	1,122,138.61
80	6252	A/D - GENERAL EQUIPMENT	.00	-953,727.33
80	6271	INFRASTRUCTURE	.00	1,203.70
80	6272	A/D - INFRASTRUCTURE	.00	-952.93
TOTAL ASSETS			.00	22,394,362.40
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-22,394,362.40
TOTAL FUND BALANCE			.00	-22,394,362.40
TOTAL LIABILITIES + FUND BALANCE			.00	-22,394,362.40

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

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	719,119.38
	81	6252	A/D - GENERAL EQUIPMENT	.00	-666,792.28
		TOTAL ASSETS		.00	52,327.10
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-52,327.10
		TOTAL FUND BALANCE		.00	-52,327.10
		TOTAL LIABILITIES + FUND BALANCE		.00	-52,327.10

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 3

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 2022 3

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 Kara Eckles **