

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-818,462.25	4,802,287.93
10	6111	INVESTMENTS	3,526.46	1,387,565.90
		TOTAL ASSETS	-814,935.79	6,189,853.83
LIABILITIES				
10	7461	ACCR SALARIES & BENEFT PAYABLE	15,877.74	34,421.31
10	7469	UNEMPLOYMENT BD PAID	-1,365.35	-1,308.22
10	7470	WORKERS COMP BD PAID	-5,918.65	-49,873.99
10	7472	FICA WITHHELD PAYABLE	.00	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	1,242.72	-79,908.51
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-55,546.21
10	7603	PURCHASE OBLIGATIONS	-406,446.94	1,085,725.71
		TOTAL LIABILITIES	-396,610.48	886,991.48
FUND BALANCE				
10	6302	REVENUES CONTROL	-653,414.79	-12,256,553.31
10	7602	EXPENDITURES CONTROL	1,458,514.12	11,432,708.84
10	8737	RESTRICTED - OTHER	.00	-312,696.96
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-769,576.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	406,446.94	-1,085,725.71
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	1,211,546.27	-7,076,845.31
		TOTAL LIABILITIES + FUND BALANCE	814,935.79	-6,189,853.83

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-92,097.27	80,416.85
		TOTAL ASSETS	-92,097.27	80,416.85
LIABILITIES				
20	7402	INTERFUND ACCOUNTS PAYABLE	.00	.31
20	7481	DEFERRED REVENUE	.00	-3,037.49
20	7603	PURCHASE OBLIGATIONS	41,250.48	182,268.26
		TOTAL LIABILITIES	41,250.48	179,231.08
FUND BALANCE				
20	6302	REVENUES CONTROL	-181,117.27	-2,743,528.25
20	7602	EXPENDITURES CONTROL	273,214.54	2,666,148.58
20	8753	ASSIGNED-PURCH OBL - CURRENT	-41,250.48	-182,268.26
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	365,090.90
20	8770	UNASSIGNED FUND BALANCE	.00	-365,090.90
		TOTAL FUND BALANCE	50,846.79	-259,647.93
		TOTAL LIABILITIES + FUND BALANCE	92,097.27	-80,416.85

BALANCE SHEET FOR 2023 10

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-440.60	35,428.94
		TOTAL ASSETS	-440.60	35,428.94
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-440.60	120.00
		TOTAL LIABILITIES	-440.60	120.00
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-8,027.20
21	7602	EXPENDITURES CONTROL	440.60	9,614.75
21	8737	RESTRICTED - OTHER	.00	-36,936.53
21	8753	ASSIGNED-PURCH OBL - CURRENT	440.60	-120.00
21	8770	UNASSIGNED FUND BALANCE	.00	-79.96
		TOTAL FUND BALANCE	881.20	-35,548.94
		TOTAL LIABILITIES + FUND BALANCE	440.60	-35,428.94

BALANCE SHEET FOR 2023 10

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 10

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 10

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

BALANCE SHEET FOR 2023 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-161,391.61	-4,530.26
		TOTAL ASSETS	-161,391.61	-4,530.26
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-161,391.61	651,375.39
		TOTAL LIABILITIES	-161,391.61	651,375.39
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	161,391.61	161,391.61
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-156,861.35
36	8753	ASSIGNED-PURCH OBL - CURRENT	161,391.61	-651,375.39
		TOTAL FUND BALANCE	322,783.22	-646,845.13
		TOTAL LIABILITIES + FUND BALANCE	161,391.61	4,530.26

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BALANCE SHEET FOR 2023 10

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

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BALANCE SHEET FOR 2023 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-60,217.78	793,539.28
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		-60,217.78	557,095.88
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	.14
51	7603	PURCHASE OBLIGATIONS	-102,511.41	4,596.36
	TOTAL LIABILITIES		-102,511.41	4,596.50
FUND BALANCE				
51	6302	REVENUES CONTROL	-142,332.85	-1,244,134.46
51	7602	EXPENDITURES CONTROL	202,550.63	1,057,432.32
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	102,511.41	-4,596.36
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,080.00
51	8770	UNASSIGNED FUND BALANCE	.00	-6,080.00
	TOTAL FUND BALANCE		162,729.19	-561,692.38
TOTAL LIABILITIES + FUND BALANCE			60,217.78	-557,095.88

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 10

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	4,636.14	57,903.34
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		4,636.14	24,897.34
LIABILITIES				
52	7603	PURCHASE OBLIGATIONS	.00	1,506.00
	TOTAL LIABILITIES		.00	1,506.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-5,955.33	-64,722.00
52	7602	EXPENDITURES CONTROL	1,319.19	16,112.42
52	8712	UNRESTRICTED NET POSITION	.00	-9,293.76
52	8737P	RESTRICTED OTHER	.00	33,006.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	.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		-4,636.14	-26,403.34
	TOTAL LIABILITIES + FUND BALANCE		-4,636.14	-24,897.34

BALANCE SHEET FOR 2023 10

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 10

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 10

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 10

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 10

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 **