

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-2,161,458.95	3,044,273.31
10	6111	INVESTMENTS	3,544.15	1,394,531.44
10	6153	ACCOUNTS RECEIVABLE	287,875.72	287,875.72
	<b>TOTAL ASSETS</b>		<b>-1,870,039.08</b>	<b>4,726,680.47</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	1,943.70	1,943.70
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,852.71	-12,495.58
10	7469	UNEMPLOYMENT BD PAID	1,982.87	57.46
10	7470	WORKERS COMP BD PAID	55,543.74	.00
10	7472	FICA WITHHELD PAYABLE	.00	2,749.07
10	7473	STATE TAX WITHHELD PAYABLE	.00	391.76
10	7474	KTRS WITHHELD PAYABLE	.00	-52,150.08
10	7475	CERS WITHHELD PAYABLE	84,918.14	7,469.69
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-55,546.21
10	7603	PURCHASE OBLIGATIONS	-407,753.43	186,013.55
	<b>TOTAL LIABILITIES</b>		<b>-261,512.27</b>	<b>78,433.36</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,449,776.36	-19,817,554.51
10	7602	EXPENDITURES CONTROL	2,660,565.85	15,852,720.93
10	8737	RESTRICTED - OTHER	.00	-312,696.96
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-769,576.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	407,753.43	-186,013.55
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	428,006.26
10	8770	UNASSIGNED FUND BALANCE	4,513,008.43	.00
	<b>TOTAL FUND BALANCE</b>		<b>2,131,551.35</b>	<b>-4,805,113.83</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>1,870,039.08</b>	<b>-4,726,680.47</b>

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-263,145.63	-104,219.40
		<b>TOTAL ASSETS</b>	<b>-263,145.63</b>	<b>-104,219.40</b>
<b>LIABILITIES</b>				
20	7402	INTERFUND ACCOUNTS PAYABLE	.00	.31
20	7481	DEFERRED REVENUE	.00	-3,037.49
20	7603	PURCHASE OBLIGATIONS	-99,152.44	137,784.34
		<b>TOTAL LIABILITIES</b>	<b>-99,152.44</b>	<b>134,747.16</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-662,009.00	-3,721,818.50
20	7602	EXPENDITURES CONTROL	560,063.73	3,463,984.18
20	8753	ASSIGNED-PURCH OBL - CURRENT	99,152.44	-137,784.34
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	365,090.90
20	8770	UNASSIGNED FUND BALANCE	365,090.90	.00
		<b>TOTAL FUND BALANCE</b>	<b>362,298.07</b>	<b>-30,527.76</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>263,145.63</b>	<b>104,219.40</b>

## BALANCE SHEET FOR 2023 12

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	.00	35,313.03
		TOTAL ASSETS	.00	35,313.03
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-8,027.20
21	7602	EXPENDITURES CONTROL	.00	9,730.66
21	8737	RESTRICTED - OTHER	.00	-36,936.53
21	8770	UNASSIGNED FUND BALANCE	.00	-79.96
		TOTAL FUND BALANCE	.00	-35,313.03
		TOTAL LIABILITIES + FUND BALANCE	.00	-35,313.03

## BALANCE SHEET FOR 2023 12

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 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	578,931.00
		TOTAL ASSETS	.00	578,931.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.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	.00	-578,931.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-578,931.00

## BALANCE SHEET FOR 2023 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	257,520.00	2,123,545.07
		<b>TOTAL ASSETS</b>	<b>257,520.00</b>	<b>2,123,545.07</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-257,520.00	-1,539,266.00
	32	7602 EXPENDITURES CONTROL	.00	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>-257,520.00</b>	<b>-2,123,545.07</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-257,520.00</b>	<b>-2,123,545.07</b>

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	2,511,241.47	2,506,711.21
		TOTAL ASSETS	2,511,241.47	2,506,711.21
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-265,946.22	442,222.42
		TOTAL LIABILITIES	-265,946.22	442,222.42
FUND BALANCE				
36	6302	REVENUES CONTROL	-2,819,717.69	-2,819,717.69
36	7602	EXPENDITURES CONTROL	308,476.22	469,867.83
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-156,861.35
36	8753	ASSIGNED-PURCH OBL - CURRENT	265,946.22	-442,222.42
		TOTAL FUND BALANCE	-2,245,295.25	-2,948,933.63
		TOTAL LIABILITIES + FUND BALANCE	-2,511,241.47	-2,506,711.21

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 12

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



# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-94,941.67	707,915.83
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		-94,941.67	471,472.43
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	.14
51	7603	PURCHASE OBLIGATIONS	-1,943.86	.00
	TOTAL LIABILITIES		-1,943.86	.14
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-76,467.78	-1,439,343.22
51	7602	EXPENDITURES CONTROL	171,409.45	1,338,264.53
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	1,943.86	.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,080.00
51	8770	UNASSIGNED FUND BALANCE	.00	-6,080.00
	TOTAL FUND BALANCE		96,885.53	-471,472.57
TOTAL LIABILITIES + FUND BALANCE			94,941.67	-471,472.43

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 12

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-13,366.85	48,182.86
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>-13,366.85</b>	<b>15,176.86</b>
<b>LIABILITIES</b>				
52	7603	PURCHASE OBLIGATIONS	-1,075.02	.00
	<b>TOTAL LIABILITIES</b>		<b>-1,075.02</b>	<b>.00</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-265.35	-69,972.58
52	7602	EXPENDITURES CONTROL	13,632.20	31,083.48
52	8712	UNRESTRICTED NET POSITION	.00	-9,293.76
52	8737P	RESTRICTED OTHER	.00	33,006.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,075.02	.00
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>14,441.87</b>	<b>-15,176.86</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>13,366.85</b>	<b>-15,176.86</b>

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 12

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	-1,000.00	.00
		TOTAL LIABILITIES	-1,000.00	.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	1,000.00	.00
		TOTAL FUND BALANCE	1,000.00	-1,270.47
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,270.47

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 12

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	280,000.00	565,807.10
80	6211	LAND IMPROVEMENTS	.00	1,170,542.19
80	6212	A/D - LAND IMPROVEMENTS	-37,852.76	-1,049,518.34
80	6221	BUILDINGS & IMPROVEMENTS	391,389.76	32,768,626.51
80	6222	A/D - BUILDINGS	-589,957.34	-12,632,122.17
80	6231	TECHNOLOGY EQUIPMENT	64,997.84	3,032,004.50
80	6232	A/D - TECHNOLOGY EQUIPMENT	-110,668.09	-2,591,301.15
80	6241	VEHICLES	470,030.00	3,103,088.95
80	6242	A/D - VEHICLES	-147,269.68	-2,330,976.63
80	6251	GENERAL EQUIPMENT	460,399.60	1,823,732.80
80	6252	A/D - GENERAL EQUIPMENT	-73,399.24	-1,058,204.96
80	6271	INFRASTRUCTURE	.00	1,203.70
80	6272	A/D - INFRASTRUCTURE	-60.19	-1,073.30
	<b>TOTAL ASSETS</b>		<b>707,609.90</b>	<b>22,801,809.20</b>
<b>LIABILITIES</b>				
80	7602	EXPENDITURES CONTROL	959,207.30	959,207.30
	<b>TOTAL LIABILITIES</b>		<b>959,207.30</b>	<b>959,207.30</b>
<b>FUND BALANCE</b>				
80	8710	INVESTMENT IN GOVT ASSETS	-1,666,817.20	-23,761,016.50
	<b>TOTAL FUND BALANCE</b>		<b>-1,666,817.20</b>	<b>-23,761,016.50</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-707,609.90</b>	<b>-22,801,809.20</b>

## BALANCE SHEET FOR 2023 12

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT 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	706,298.38
81	6252	A/D - GENERAL EQUIPMENT	-6,846.88	-692,803.15
	TOTAL ASSETS		-6,846.88	13,495.23
<b>LIABILITIES</b>				
81	7602	EXPENDITURES CONTROL	6,846.88	6,846.88
	TOTAL LIABILITIES		6,846.88	6,846.88
<b>FUND BALANCE</b>				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-20,342.11
	TOTAL FUND BALANCE		.00	-20,342.11
	TOTAL LIABILITIES + FUND BALANCE		6,846.88	-13,495.23

## BALANCE SHEET FOR 2023 12

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 12

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 \*\*