

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-319,918.08	2,076,630.31
10	6111	INVESTMENTS	3,464.63	1,408,567.61
10	6153	ACCOUNTS RECEIVABLE	-165,063.06	.00
	<b>TOTAL ASSETS</b>		<b>-481,516.51</b>	<b>3,485,197.92</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-624.43	-624.43
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-16,631.46	50,816.38
10	7469	UNEMPLOYMENT BD PAID	-603.77	-546.31
10	7470	WORKERS COMP BD PAID	-5,751.30	-14,139.08
10	7472	FICA WITHHELD PAYABLE	.00	2,749.07
10	7473	STATE TAX WITHHELD PAYABLE	.00	391.76
10	7474	KTRS WITHHELD PAYABLE	-113.68	-52,263.77
10	7475	CERS WITHHELD PAYABLE	-3,599.41	-72,423.99
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-55,546.21
10	7603	PURCHASE OBLIGATIONS	-78,380.45	268,476.17
	<b>TOTAL LIABILITIES</b>		<b>-105,704.50</b>	<b>126,889.59</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-711,668.70	-2,934,944.75
10	7602	EXPENDITURES CONTROL	1,220,509.26	4,213,872.26
10	8737	RESTRICTED - OTHER	.00	-312,696.96
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-769,576.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	78,380.45	-268,476.17
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	428,006.26
10	8770	UNASSIGNED FUND BALANCE	.00	-3,968,272.15
	<b>TOTAL FUND BALANCE</b>		<b>587,221.01</b>	<b>-3,612,087.51</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>481,516.51</b>	<b>-3,485,197.92</b>

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	237,787.64	191,131.80
20	6153	ACCOUNTS RECEIVABLE	-1,100.00	.00
		<b>TOTAL ASSETS</b>	<b>236,687.64</b>	<b>191,131.80</b>
<b>LIABILITIES</b>				
20	7402	INTERFUND ACCOUNTS PAYABLE	.00	.31
20	7421	ACCOUNTS PAYABLE	-1,200.00	-1,200.00
20	7481	DEFERRED REVENUE	.00	-3,037.49
20	7603	PURCHASE OBLIGATIONS	31,036.56	182,757.43
		<b>TOTAL LIABILITIES</b>	<b>29,836.56</b>	<b>178,520.25</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-404,394.70	-974,586.16
20	7602	EXPENDITURES CONTROL	168,907.06	680,434.96
20	8731	RESTRICTED GRANTS	.00	-120,049.98
20	8753	ASSIGNED-PURCH OBL - CURRENT	-31,036.56	-182,757.43
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	365,090.90
20	8770	UNASSIGNED FUND BALANCE	.00	-137,784.34
		<b>TOTAL FUND BALANCE</b>	<b>-266,524.20</b>	<b>-369,652.05</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-236,687.64</b>	<b>-191,131.80</b>

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 4

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-233.07	37,985.89
		TOTAL ASSETS	-233.07	37,985.89
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-233.20	315.24
		TOTAL LIABILITIES	-233.20	315.24
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-3,787.68
21	7602	EXPENDITURES CONTROL	233.07	1,114.82
21	8737	RESTRICTED - OTHER	.00	-35,313.03
21	8753	ASSIGNED-PURCH OBL - CURRENT	233.20	-315.24
		TOTAL FUND BALANCE	466.27	-38,301.13
		TOTAL LIABILITIES + FUND BALANCE	233.07	-37,985.89

## BALANCE SHEET FOR 2024 4

FUND: 25 DISTR ACTIV FUND-SPECIAL REVEN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	478,592.92
		TOTAL ASSETS	.00	478,592.92
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-417,622.00
25	8770	UNASSIGNED FUND BALANCE	.00	-60,970.92
		TOTAL FUND BALANCE	.00	-478,592.92
		TOTAL LIABILITIES + FUND BALANCE	.00	-478,592.92

## BALANCE SHEET FOR 2024 4

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	646,951.00
		TOTAL ASSETS	.00	646,951.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-68,020.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-280,926.00
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	-646,951.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-646,951.00

## BALANCE SHEET FOR 2024 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	.00	2,115,188.52
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>2,115,188.52</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	.00	-216,490.00
	32	7602 EXPENDITURES CONTROL	.00	224,846.55
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-826,762.56
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-494,651.70
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-802,130.81
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-2,115,188.52</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-2,115,188.52</b>

## BALANCE SHEET FOR 2024 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-15,611.97	486,909.42
		<b>TOTAL ASSETS</b>	<b>-15,611.97</b>	<b>486,909.42</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-9,926.67	240,260.50
		<b>TOTAL LIABILITIES</b>	<b>-9,926.67</b>	<b>240,260.50</b>
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	15,611.97	2,019,801.79
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,506,711.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	9,926.67	-240,260.50
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	442,222.42
36	8770	UNASSIGNED FUND BALANCE	.00	-442,222.42
		<b>TOTAL FUND BALANCE</b>	<b>25,538.64</b>	<b>-727,169.92</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>15,611.97</b>	<b>-486,909.42</b>

## BALANCE SHEET FOR 2024 4

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-224,846.55
40	7602	EXPENDITURES CONTROL	.00	224,846.55
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00



# HANCOCK COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	75,147.41	778,149.76
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
	<b>TOTAL ASSETS</b>		<b>75,147.41</b>	<b>541,706.36</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	-1,099.86
51	7603	PURCHASE OBLIGATIONS	-3,112.84	1,883.10
	<b>TOTAL LIABILITIES</b>		<b>-3,112.84</b>	<b>783.24</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-182,900.58	-389,519.27
51	7602	EXPENDITURES CONTROL	107,753.17	320,385.34
51	8712	UNRESTRICTED NET ASSETS	.00	-744,390.57
51	8737P	RESTRICTED OTHER	.00	266,838.00
51	8739	RESTRICTED-NEW ASSETS	.00	6,080.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	3,112.84	-1,883.10
	<b>TOTAL FUND BALANCE</b>		<b>-72,034.57</b>	<b>-542,489.60</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-75,147.41</b>	<b>-541,706.36</b>

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 4

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	666.35	58,106.46
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>666.35</b>	<b>25,100.46</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-7,615.28	-22,879.86
52	7602	EXPENDITURES CONTROL	6,948.93	12,956.26
52	8712	UNRESTRICTED NET POSITION	.00	-48,567.67
52	8737P	RESTRICTED OTHER	.00	33,006.00
52	8739	RESTRICTED-NEW ASSETS	.00	384.81
	<b>TOTAL FUND BALANCE</b>		<b>-666.35</b>	<b>-25,100.46</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-666.35</b>	<b>-25,100.46</b>

## BALANCE SHEET FOR 2024 4

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	50.00	50.00
		TOTAL LIABILITIES	50.00	50.00
FUND BALANCE				
54	8712	UNRESTRICTED NET POSITION	.00	-1,270.47
54	8753	ASSIGNED-PURCH OBL - CURRENT	-50.00	-50.00
		TOTAL FUND BALANCE	-50.00	-1,320.47
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,270.47

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 4

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	565,807.10
80	6211	LAND IMPROVEMENTS	.00	1,170,542.19
80	6212	A/D - LAND IMPROVEMENTS	.00	-1,049,518.34
80	6221	BUILDINGS & IMPROVEMENTS	.00	32,768,626.51
80	6222	A/D - BUILDINGS	.00	-12,632,122.17
80	6231	TECHNOLOGY EQUIPMENT	.00	3,032,004.50
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,591,301.15
80	6241	VEHICLES	.00	3,103,088.95
80	6242	A/D - VEHICLES	.00	-2,330,976.63
80	6251	GENERAL EQUIPMENT	.00	1,823,732.80
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,058,204.96
80	6271	INFRASTRUCTURE	.00	1,203.70
80	6272	A/D - INFRASTRUCTURE	.00	-1,073.30
	TOTAL ASSETS		.00	22,801,809.20
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-22,801,809.20
	TOTAL FUND BALANCE		.00	-22,801,809.20
	TOTAL LIABILITIES + FUND BALANCE		.00	-22,801,809.20

## BALANCE SHEET FOR 2024 4

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	-692,803.15
TOTAL ASSETS			.00	13,495.23
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-13,495.23
TOTAL FUND BALANCE			.00	-13,495.23
TOTAL LIABILITIES + FUND BALANCE			.00	-13,495.23

## BALANCE SHEET FOR 2024 4

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 2024 4

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 \*\*