

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	17,266.88	3,541,641.20
	10	6153	ACCOUNTS RECEIVABLE	-284,898.78	1,130,421.95
	10	6181	PREPAID EXPENSES	-233,978.55	.00
		TOTAL ASSETS		-501,610.45	4,672,063.15
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	339,442.57	.00
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	8,799.00	-12,799.31
	10	7469	UNEMPLOYMENT BD PAID	1,765.81	1,765.81
	10	7470	WORKERS COMP BD PAID	-1,260.50	-1,260.50
	10	7471	FEDERAL TAX WITHHELD PAYABLE	13.45	13.45
	10	7472	FICA WITHHELD PAYABLE	14.88	14.88
	10	7473	STATE TAX WITHHELD PAYABLE	44,548.06	-4,353.55
	10	7474	KTRS WITHHELD PAYABLE	48.62	-58,665.74
	10	7475	CERS WITHHELD PAYABLE	150,594.54	5,880.28
	10	7603	PURCHASE OBLIGATIONS	-20,460.06	326,156.70
		TOTAL LIABILITIES		523,506.37	256,752.02
FUND BALANCE					
	10	6302	REVENUES CONTROL	-615,673.23	-615,673.23
	10	7602	EXPENDITURES CONTROL	573,317.25	573,317.25
	10	8723	NONSPENDABLE-PREPAIDS	233,978.55	.00
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-409,784.20
	10	8753	ASSIGNED-PURCH OBL - CURRENT	20,460.06	-326,156.70
	10	8770	UNASSIGNED FUND BALANCE	-233,978.55	-4,150,518.29
		TOTAL FUND BALANCE		-21,895.92	-4,928,815.17
		TOTAL LIABILITIES + FUND BALANCE		501,610.45	-4,672,063.15

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101	CASH IN BANK	-111,523.14
	20	6153	ACCOUNTS RECEIVABLE	.00
		TOTAL ASSETS	-403,487.50	-111,523.14
LIABILITIES				
	20	7421	ACCOUNTS PAYABLE	65,951.88
	20	7481	DEFERRED REVENUE	.00
	20	7603	PURCHASE OBLIGATIONS	48,901.73
		TOTAL LIABILITIES	324,437.47	48,901.73
FUND BALANCE				
	20	6302	REVENUES CONTROL	-54,991.10
	20	7602	EXPENDITURES CONTROL	52,810.20
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-32,473.11
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-16,428.62
	20	8770	UNASSIGNED FUND BALANCE	130,132.66
		TOTAL FUND BALANCE	79,050.03	62,621.41
		TOTAL LIABILITIES + FUND BALANCE	403,487.50	111,523.14

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 22 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	198.70	17,526.00
		TOTAL ASSETS	198.70	17,526.00
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	2,659.43	2,659.43
		TOTAL LIABILITIES	2,659.43	2,659.43
FUND BALANCE				
22	6302	REVENUES CONTROL	-198.70	-198.70
22	8737	RESTRICTED - OTHER	.00	-17,327.30
22	8753	ASSIGNED-PURCH OBL - CURRENT	-2,659.43	-2,659.43
		TOTAL FUND BALANCE	-2,858.13	-20,185.43
		TOTAL LIABILITIES + FUND BALANCE	-198.70	-17,526.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 25 DISTR ACTIV FUND-SPECIAL REVEN				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	466,732.98
			TOTAL ASSETS	.00	466,732.98
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-466,732.98
			TOTAL FUND BALANCE	.00	-466,732.98
			TOTAL LIABILITIES + FUND BALANCE	.00	-466,732.98

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	62,470.00	1,048,018.00
			TOTAL ASSETS	62,470.00	1,048,018.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-62,470.00	-62,470.00
	31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-432,429.00
	31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-420,374.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-132,745.00
			TOTAL FUND BALANCE	-62,470.00	-1,048,018.00
			TOTAL LIABILITIES + FUND BALANCE	-62,470.00	-1,048,018.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	252,817.39	3,269,126.15
			TOTAL ASSETS	252,817.39	3,269,126.15
FUND BALANCE					
	32	6302	REVENUES CONTROL	-320,050.00	-320,050.00
	32	7602	EXPENDITURES CONTROL	67,232.61	67,232.61
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,628,893.37
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-674,746.61
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-712,668.78
			TOTAL FUND BALANCE	-252,817.39	-3,269,126.15
			TOTAL LIABILITIES + FUND BALANCE	-252,817.39	-3,269,126.15

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-31,830.30	-31,830.30
TOTAL ASSETS			-31,830.30	-31,830.30
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	117,239.02	.00
36	7603	PURCHASE OBLIGATIONS	120,236.78	132,804.13
TOTAL LIABILITIES			237,475.80	132,804.13
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	-85,408.72	-85,408.72
36	8735	RESTRICTED-FUTURE CONSTR BG-1	12,567.35	12,567.35
36	8753	ASSIGNED-PURCH OBL - CURRENT	-120,236.78	-132,804.13
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-12,567.35	.00
36	8770	UNASSIGNED FUND BALANCE	.00	104,671.67
TOTAL FUND BALANCE			-205,645.50	-100,973.83
TOTAL LIABILITIES + FUND BALANCE			31,830.30	31,830.30

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-67,232.61	-67,232.61
40	7602	EXPENDITURES CONTROL	67,232.61	67,232.61
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	29,101.33		356,232.07
51	6153	ACCOUNTS RECEIVABLE	-74,091.97		.00
51	6171	INVENTORIES FOR CONSUMPTION	.00		23,973.64
51	64000	DEFERRED OUTFLOW OF RES-OPEB	.00		97,002.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00		65,440.00
TOTAL ASSETS			-44,990.64		542,647.71
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	982.46		.00
51	7477	COMPENSATED ABSENCES CURRENT	.00		-9,145.00
51	75410	UNFUNDED PENSION LIAB-OPEB	.00		-104,106.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00		-269,829.00
51	7551	COMPENSATED ABSENCES	.00		-67,065.00
51	7603	PURCHASE OBLIGATIONS	-775.99		270.93
51	77000	DEFERRED INFLOW OF RES-OPEB	.00		-169,543.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00		-56,363.00
TOTAL LIABILITIES			206.47		-675,780.07
FUND BALANCE					
51	6302	REVENUES CONTROL	-2,137.19		-2,137.19
51	7602	EXPENDITURES CONTROL	46,145.37		46,145.37
51	87370	RESTRICTED-OPEB ENT. FUNDS ONL	.00		176,647.00
51	8737P	RESTRICTED OTHER	.00		260,752.00
51	8739	RESTRICTED-NEW ASSETS	76,121.35		-271,882.54
51	8753	ASSIGNED-PURCH OBL - CURRENT	775.99		-270.93
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,046.92		.00
51	8770	UNASSIGNED FUND BALANCE	-75,074.43		-76,121.35
TOTAL FUND BALANCE			44,784.17		133,132.36
TOTAL LIABILITIES + FUND BALANCE			44,990.64		-542,647.71

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-28.10	10,158.37
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	8,333.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	5,622.00
TOTAL ASSETS			-28.10	24,113.37
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	.00	-9,057.32
52	7477	COMPENSATED ABSENCES CURRENT	.00	-795.00
52	75410	UNFUNDED PENSION LIAB-OPEB	.00	-8,943.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-23,178.00
52	7551	COMPENSATED ABSENCES	.00	-5,832.00
52	77000	DEFERRED INFLOW OF RES-OPEB	.00	-14,564.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-4,842.00
TOTAL LIABILITIES			.00	-67,211.32
FUND BALANCE				
52	6302	REVENUES CONTROL	-31.40	-31.40
52	7602	EXPENDITURES CONTROL	59.50	59.50
52	87370	RESTRICTED-OPEB ENT. FUNDS ONL	.00	15,174.00
52	8737P	RESTRICTED OTHER	.00	22,398.00
52	8739	RESTRICTED-NEW ASSETS	.00	5,497.85
TOTAL FUND BALANCE			28.10	43,097.95
TOTAL LIABILITIES + FUND BALANCE			28.10	-24,113.37

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 54 COMMUNITY EDUCATION			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
54	6101	CASH IN BANK	.00	1,170.47
		TOTAL ASSETS	.00	1,170.47
FUND BALANCE				
54	8739	RESTRICTED-NEW ASSETS	.00	-1,170.47
		TOTAL FUND BALANCE	.00	-1,170.47
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,170.47

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
80	6201	LAND		.00	565,807.10
80	6211	LAND IMPROVEMENTS		.00	3,990,259.88
80	6212	A/D - LAND IMPROVEMENTS		.00	-1,536,446.36
80	6221	BUILDINGS & IMPROVEMENTS		.00	32,923,970.94
80	6222	A/D - BUILDINGS		.00	-14,395,564.41
80	6231	TECHNOLOGY EQUIPMENT		.00	3,032,004.50
80	6232	A/D - TECHNOLOGY EQUIPMENT		.00	-2,927,434.01
80	6241	VEHICLES		.00	3,561,574.95
80	6242	A/D - VEHICLES		.00	-2,791,699.22
80	6251	GENERAL EQUIPMENT		.00	2,691,979.43
80	6252	A/D - GENERAL EQUIPMENT		.00	-1,536,088.48
TOTAL ASSETS				.00	23,578,364.32
FUND BALANCE					
80	8710	INVESTMENT IN GOVT ASSETS		.00	-23,578,364.32
TOTAL FUND BALANCE				.00	-23,578,364.32
TOTAL LIABILITIES + FUND BALANCE				.00	-23,578,364.32

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

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	745,842.76
	81	6252	A/D - GENERAL EQUIPMENT	.00	-716,055.07
		TOTAL ASSETS		.00	29,787.69
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-29,787.69
		TOTAL FUND BALANCE		.00	-29,787.69
		TOTAL LIABILITIES + FUND BALANCE		.00	-29,787.69

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

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	-8,595.56
	TOTAL ASSETS		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

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 Trey Anderson **