

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,375,988.69	4,917,629.89
10	6153	ACCOUNTS RECEIVABLE	-1,130,421.95	.00
TOTAL ASSETS			245,566.74	4,917,629.89
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	68,984.63	56,185.32
10	7469	UNEMPLOYMENT BD PAID	-150.92	1,614.89
10	7470	WORKERS COMP BD PAID	-1,843.59	-3,104.09
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	13.45
10	7472	FICA WITHHELD PAYABLE	.00	14.88
10	7473	STATE TAX WITHHELD PAYABLE	-488.50	-4,842.05
10	7474	KTRS WITHHELD PAYABLE	-613.21	-59,278.95
10	7475	CERS WITHHELD PAYABLE	-13,059.86	-7,179.58
10	7603	PURCHASE OBLIGATIONS	90,818.28	416,974.98
TOTAL LIABILITIES			143,646.83	400,398.85
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,127,060.95	-1,742,734.18
10	7602	EXPENDITURES CONTROL	828,665.66	1,401,982.91
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-409,784.20
10	8753	ASSIGNED-PURCH OBL - CURRENT	-90,818.28	-416,974.98
10	8770	UNASSIGNED FUND BALANCE	.00	-4,150,518.29
TOTAL FUND BALANCE			-389,213.57	-5,318,028.74
TOTAL LIABILITIES + FUND BALANCE			-245,566.74	-4,917,629.89

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	126,162.41	14,639.27
		TOTAL ASSETS	126,162.41	14,639.27
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	5,730.29	54,632.02
		TOTAL LIABILITIES	5,730.29	54,632.02
FUND BALANCE				
20	6302	REVENUES CONTROL	-194,416.75	-249,407.85
20	7602	EXPENDITURES CONTROL	68,254.34	121,064.54
20	8753	ASSIGNED-PURCH OBL - CURRENT	-5,730.29	-54,632.02
20	8770	UNASSIGNED FUND BALANCE	.00	113,704.04
		TOTAL FUND BALANCE	-131,892.70	-69,271.29
		TOTAL LIABILITIES + FUND BALANCE	-126,162.41	-14,639.27

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 22 SPECIAL REVENUE DISTR ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	-1,540.70	15,985.30
			TOTAL ASSETS	-1,540.70	15,985.30
LIABILITIES					
	22	7603	PURCHASE OBLIGATIONS	3,930.33	6,589.76
			TOTAL LIABILITIES	3,930.33	6,589.76
FUND BALANCE					
	22	6302	REVENUES CONTROL	-687.73	-886.43
	22	7602	EXPENDITURES CONTROL	2,228.43	2,228.43
	22	8737	RESTRICTED - OTHER	.00	-17,327.30
	22	8753	ASSIGNED-PURCH OBL - CURRENT	-3,930.33	-6,589.76
			TOTAL FUND BALANCE	-2,389.63	-22,575.06
			TOTAL LIABILITIES + FUND BALANCE	1,540.70	-15,985.30

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 25 DISTR ACTIV FUND-SPECIAL REVEN				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	460,492.09
			TOTAL ASSETS	.00	460,492.09
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-466,732.98
	25	8770	UNASSIGNED FUND BALANCE	.00	6,240.89
			TOTAL FUND BALANCE	.00	-460,492.09
			TOTAL LIABILITIES + FUND BALANCE	.00	-460,492.09

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	1,048,018.00
			TOTAL ASSETS	.00	1,048,018.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.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	.00	-1,048,018.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,048,018.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	3,269,126.15
			TOTAL ASSETS	.00	3,269,126.15
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-320,050.00
	32	7602	EXPENDITURES CONTROL	.00	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	.00	-3,269,126.15
			TOTAL LIABILITIES + FUND BALANCE	.00	-3,269,126.15

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		388,995.87	357,165.57
	TOTAL ASSETS			388,995.87	357,165.57
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-116,739.01	16,065.12
	TOTAL LIABILITIES			-116,739.01	16,065.12
FUND BALANCE					
36	6302	REVENUES CONTROL		-521,800.00	-521,800.00
36	7602	EXPENDITURES CONTROL		132,804.13	47,395.41
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	12,567.35
36	8753	ASSIGNED-PURCH OBL - CURRENT		116,739.01	-16,065.12
36	8770	UNASSIGNED FUND BALANCE		.00	104,671.67
	TOTAL FUND BALANCE			-272,256.86	-373,230.69
	TOTAL LIABILITIES + FUND BALANCE			-388,995.87	-357,165.57

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

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

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	19,694.11	375,926.18
51	6171	INVENTORIES FOR CONSUMPTION	.00	37,247.42
51	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	97,002.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	65,440.00
TOTAL ASSETS			19,694.11	575,615.60
LIABILITIES				
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	11,622.75	11,893.68
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-169,543.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-56,363.00
TOTAL LIABILITIES			11,622.75	-664,157.32
FUND BALANCE				
51	6302	REVENUES CONTROL	-86,273.66	-88,410.85
51	7602	EXPENDITURES CONTROL	66,579.55	112,724.92
51	87370	RESTRICTED-OPEB ENT. FUNDS ONL	.00	176,647.00
51	8737P	RESTRICTED OTHER	.00	260,752.00
51	8739	RESTRICTED-NEW ASSETS	.00	-285,156.32
51	8753	ASSIGNED-PURCH OBL - CURRENT	-11,622.75	-11,893.68
51	8770	UNASSIGNED FUND BALANCE	.00	-76,121.35
TOTAL FUND BALANCE			-31,316.86	88,541.72
TOTAL LIABILITIES + FUND BALANCE			-19,694.11	-575,615.60

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	23,688.89	33,847.26
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	8,333.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	5,622.00
TOTAL ASSETS			23,688.89	47,802.26
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	9,057.32	.00
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	7603	PURCHASE OBLIGATIONS	207.00	207.00
52	77000	DEFERRED INFLOW OF RES-OPEB	.00	-14,564.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-4,842.00
TOTAL LIABILITIES			9,264.32	-57,947.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-32,798.71	-32,830.11
52	7602	EXPENDITURES CONTROL	52.50	112.00
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
52	8753	ASSIGNED-PURCH OBL - CURRENT	-207.00	-207.00
TOTAL FUND BALANCE			-32,953.21	10,144.74
TOTAL LIABILITIES + FUND BALANCE			-23,688.89	-47,802.26

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

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 2

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 2

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 2

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 2

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 **