

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	774,156.97	3,586,249.73
10	6153	ACCOUNTS RECEIVABLE	-1,240,438.47	.00
10	6181	PREPAID EXPENSES	-108,405.21	.00
	TOTAL ASSETS		-574,686.71	3,586,249.73
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	155,381.65	-391.79
10	7461	ACCR SALARIES & BENEFIT PAYABLE	38,409.02	27,960.70
10	7469	UNEMPLOYMENT BD PAID	-25.01	-25.01
10	7470	WORKERS COMP BD PAID	-1,007.88	-1,007.88
10	7473	STATE TAX WITHHELD PAYABLE	54,516.40	-4,308.75
10	7474	KTRS WITHHELD PAYABLE	.00	-58,441.42
10	7475	CERS WITHHELD PAYABLE	154,261.14	7,051.95
10	7603	PURCHASE OBLIGATIONS	327,060.19	509,969.12
	TOTAL LIABILITIES		728,595.51	480,806.92
FUND BALANCE				
10	6302	REVENUES CONTROL	-591,180.82	-591,180.82
10	7602	EXPENDITURES CONTROL	764,332.21	764,332.21
10	8723	NONSPENDABLE-PREPAIDS	108,405.21	.00
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-412,720.94
10	8753	ASSIGNED-PURCH OBL - CURRENT	-327,060.19	-509,969.12
10	8770	UNASSIGNED FUND BALANCE	-108,405.21	-3,317,517.98
	TOTAL FUND BALANCE		-153,908.80	-4,067,056.65
	TOTAL LIABILITIES + FUND BALANCE		574,686.71	-3,586,249.73

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	56,280.39	56,280.39
20	6130	INTERFUND RECEIVABLES	-121,576.43	.00
20	6153	ACCOUNTS RECEIVABLE	-152,708.60	.00
	TOTAL ASSETS		-218,004.64	56,280.39
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	11,014.90	.00
20	7481	DEFERRED REVENUE	263,270.13	.00
20	7603	PURCHASE OBLIGATIONS	61,600.75	72,465.65
	TOTAL LIABILITIES		335,885.78	72,465.65
FUND BALANCE				
20	6302	REVENUES CONTROL	-244,700.19	-244,700.19
20	7602	EXPENDITURES CONTROL	76,665.19	76,665.19
20	8753	ASSIGNED-PURCH OBL - CURRENT	-61,600.75	-72,465.65
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-10,864.90	.00
20	8770	UNASSIGNED FUND BALANCE	122,619.51	111,754.61
	TOTAL FUND BALANCE		-117,881.14	-128,746.04
	TOTAL LIABILITIES + FUND BALANCE		218,004.64	-56,280.39

BALANCE SHEET FOR 2026 1

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	528.98	15,623.60
		TOTAL ASSETS	528.98	15,623.60
FUND BALANCE				
21	6302	REVENUES CONTROL	-528.98	-528.98
21	8737	RESTRICTED - OTHER	.00	-15,094.62
		TOTAL FUND BALANCE	-528.98	-15,623.60
		TOTAL LIABILITIES + FUND BALANCE	-528.98	-15,623.60

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 1

FUND: 25 DISTR ACTIV FUND-SPECIAL REVEN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	452,779.79
		TOTAL ASSETS	.00	452,779.79
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-452,779.79
		TOTAL FUND BALANCE	.00	-452,779.79
		TOTAL LIABILITIES + FUND BALANCE	.00	-452,779.79

BALANCE SHEET FOR 2026 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	65,915.00	922,703.00
		TOTAL ASSETS	<u>65,915.00</u>	<u>922,703.00</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-65,915.00	-65,915.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-432,429.00
31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-291,614.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-132,745.00
		TOTAL FUND BALANCE	<u>-65,915.00</u>	<u>-922,703.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-65,915.00</u>	<u>-922,703.00</u>

BALANCE SHEET FOR 2026 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	171,069.98	3,514,016.76
		TOTAL ASSETS	171,069.98	3,514,016.76
FUND BALANCE				
	32	6302 REVENUES CONTROL	-239,192.00	-239,192.00
	32	7602 EXPENDITURES CONTROL	68,122.02	68,122.02
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,628,893.37
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-1,001,384.63
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-712,668.78
		TOTAL FUND BALANCE	-171,069.98	-3,514,016.76
		TOTAL LIABILITIES + FUND BALANCE	-171,069.98	-3,514,016.76

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BALANCE SHEET FOR 2026 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	.00	197,371.91
		TOTAL ASSETS	.00	197,371.91
FUND BALANCE				
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-197,371.91
		TOTAL FUND BALANCE	.00	-197,371.91
		TOTAL LIABILITIES + FUND BALANCE	.00	-197,371.91

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BALANCE SHEET FOR 2026 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-68,122.02	-68,122.02
40	7602	EXPENDITURES CONTROL	68,122.02	68,122.02
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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BALANCE SHEET FOR 2026 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	5,679.43	358,897.61
51	6153	ACCOUNTS RECEIVABLE	-48,531.07	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	21,177.78
51	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	113,569.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	85,771.00
	TOTAL ASSETS		-42,851.64	579,415.39
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	4,081.52	.00
51	75410	UNFUNDED PENSION LIAB-OPEB	.00	-113,339.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-277,140.00
51	7603	PURCHASE OBLIGATIONS	5,097.07	5,437.00
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-194,412.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-60,004.00
	TOTAL LIABILITIES		9,178.59	-639,458.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,559.40	-1,559.40
51	7602	EXPENDITURES CONTROL	40,329.52	40,329.52
51	87370	RESTRICTED-OPEB ENT. FUNDS ONL	.00	194,182.00
51	8737P	RESTRICTED OTHER	.00	251,373.00
51	8739	RESTRICTED-NEW ASSETS	.00	-418,845.51
51	8753	ASSIGNED-PURCH OBL - CURRENT	-5,097.07	-5,437.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	339.93
51	8770	UNASSIGNED FUND BALANCE	.00	-339.93
	TOTAL FUND BALANCE		33,673.05	60,042.61
TOTAL LIABILITIES + FUND BALANCE			42,851.64	-579,415.39

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 1

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	32.65	24,749.44
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	9,991.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	7,546.00
	TOTAL ASSETS		32.65	42,286.44
LIABILITIES				
52	75410	UNFUNDED PENSION LIAB-OPEB	.00	-9,971.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-24,380.00
52	77000	DEFERRED INFLOW OF RES-OPEB	.00	-17,103.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-5,279.00
	TOTAL LIABILITIES		.00	-56,733.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-92.15	-92.15
52	7602	EXPENDITURES CONTROL	59.50	59.50
52	87370	RESTRICTED-OPEB ENT. FUNDS ONL	.00	17,083.00
52	8737P	RESTRICTED OTHER	.00	22,113.00
52	8739	RESTRICTED-NEW ASSETS	.00	-24,716.79
	TOTAL FUND BALANCE		-32.65	14,446.56
	TOTAL LIABILITIES + FUND BALANCE		-32.65	-42,286.44

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 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	8712 UNRESTRICTED NET POSITION	.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 2026 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	-1,369,266.56
80	6221	BUILDINGS & IMPROVEMENTS	.00	32,854,695.21
80	6222	A/D - BUILDINGS	.00	-13,803,723.46
80	6231	TECHNOLOGY EQUIPMENT	.00	3,032,004.50
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,815,389.71
80	6241	VEHICLES	.00	3,488,814.95
80	6242	A/D - VEHICLES	.00	-2,681,468.24
80	6251	GENERAL EQUIPMENT	.00	2,628,129.29
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,371,447.57
	TOTAL ASSETS		.00	24,518,415.39
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-24,518,415.39
	TOTAL FUND BALANCE		.00	-24,518,415.39
	TOTAL LIABILITIES + FUND BALANCE		.00	-24,518,415.39

BALANCE SHEET FOR 2026 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	-707,114.44
TOTAL ASSETS			.00	38,728.32
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-38,728.32
TOTAL FUND BALANCE			.00	-38,728.32
TOTAL LIABILITIES + FUND BALANCE			.00	-38,728.32

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 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 2026 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 **