

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	111,026.37	3,697,276.10
		TOTAL ASSETS	111,026.37	3,697,276.10
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-391.79
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-7,721.55	20,239.15
10	7469	UNEMPLOYMENT BD PAID	-81.06	-106.07
10	7470	WORKERS COMP BD PAID	-1,735.08	-2,742.96
10	7473	STATE TAX WITHHELD PAYABLE	-1,044.09	-5,352.84
10	7474	KTRS WITHHELD PAYABLE	.00	-58,441.42
10	7475	CERS WITHHELD PAYABLE	-14,324.79	-7,272.84
10	7603	PURCHASE OBLIGATIONS	-214,011.75	295,957.37
		TOTAL LIABILITIES	-238,918.32	241,888.60
FUND BALANCE				
10	6302	REVENUES CONTROL	-766,257.29	-1,357,438.11
10	7602	EXPENDITURES CONTROL	680,137.49	1,444,469.70
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-412,720.94
10	8753	ASSIGNED-PURCH OBL - CURRENT	214,011.75	-295,957.37
10	8770	UNASSIGNED FUND BALANCE	.00	-3,317,517.98
		TOTAL FUND BALANCE	127,891.95	-3,939,164.70
		TOTAL LIABILITIES + FUND BALANCE	-111,026.37	-3,697,276.10

BALANCE SHEET FOR 2026 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	107,501.15	163,781.54
		TOTAL ASSETS	107,501.15	163,781.54
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-12,833.24	59,632.41
		TOTAL LIABILITIES	-12,833.24	59,632.41
FUND BALANCE				
20	6302	REVENUES CONTROL	-219,153.03	-463,853.22
20	7602	EXPENDITURES CONTROL	111,651.88	188,317.07
20	8753	ASSIGNED-PURCH OBL - CURRENT	12,833.24	-59,632.41
20	8770	UNASSIGNED FUND BALANCE	.00	111,754.61
		TOTAL FUND BALANCE	-94,667.91	-223,413.95
		TOTAL LIABILITIES + FUND BALANCE	-107,501.15	-163,781.54

BALANCE SHEET FOR 2026 2

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	.00	15,623.60
		TOTAL ASSETS	.00	15,623.60
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	79.42	79.42
		TOTAL LIABILITIES	79.42	79.42
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-528.98
21	8737	RESTRICTED - OTHER	.00	-15,094.62
21	8753	ASSIGNED-PURCH OBL - CURRENT	-79.42	-79.42
		TOTAL FUND BALANCE	-79.42	-15,703.02
		TOTAL LIABILITIES + FUND BALANCE	.00	-15,623.60

BALANCE SHEET FOR 2026 2

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 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	922,703.00
		TOTAL ASSETS	.00	922,703.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.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	.00	-922,703.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-922,703.00

BALANCE SHEET FOR 2026 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	3,514,016.76
		TOTAL ASSETS	.00	3,514,016.76
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-239,192.00
	32	7602 EXPENDITURES CONTROL	.00	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	.00	-3,514,016.76
		TOTAL LIABILITIES + FUND BALANCE	.00	-3,514,016.76

BALANCE SHEET FOR 2026 2

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

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 2

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

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BALANCE SHEET FOR 2026 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	33,327.50	392,225.11
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			33,327.50	612,742.89
LIABILITIES				
51	75410	UNFUNDED PENSION LIAB-OPEB	.00	-113,339.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-277,140.00
51	7603	PURCHASE OBLIGATIONS	5,313.35	10,750.35
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-194,412.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-60,004.00
TOTAL LIABILITIES			5,313.35	-634,144.65
FUND BALANCE				
51	6302	REVENUES CONTROL	-72,266.85	-73,826.25
51	7602	EXPENDITURES CONTROL	38,939.35	79,268.87
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	-5,313.35	-10,750.35
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	339.93
51	8770	UNASSIGNED FUND BALANCE	.00	-339.93
TOTAL FUND BALANCE			-38,640.85	21,401.76
TOTAL LIABILITIES + FUND BALANCE			-33,327.50	-612,742.89

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 2

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	1,588.15	26,337.59
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	9,991.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	7,546.00
	TOTAL ASSETS		1,588.15	43,874.59
LIABILITIES				
52	75410	UNFUNDED PENSION LIAB-OPEB	.00	-9,971.00
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-24,380.00
52	7603	PURCHASE OBLIGATIONS	34.42	34.42
52	77000	DEFERRED INFLOW OF RES-OPEB	.00	-17,103.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-5,279.00
	TOTAL LIABILITIES		34.42	-56,698.58
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,640.65	-1,732.80
52	7602	EXPENDITURES CONTROL	52.50	112.00
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
52	8753	ASSIGNED-PURCH OBL - CURRENT	-34.42	-34.42
	TOTAL FUND BALANCE		-1,622.57	12,823.99
	TOTAL LIABILITIES + FUND BALANCE		-1,588.15	-43,874.59

BALANCE SHEET FOR 2026 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	8712	UNRESTRICTED NET POSITION	.00	-1,170.47
		TOTAL FUND BALANCE	.00	-1,170.47
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,170.47

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BALANCE SHEET FOR 2026 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	-1,369,266.56
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 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	-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

BALANCE SHEET FOR 2026 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 2026 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 **