

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-438,670.83	3,258,645.04
		<b>TOTAL ASSETS</b>	<b>-438,670.83</b>	<b>3,258,645.04</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-391.79
10	7461	ACCR SALARIES & BENEFIT PAYABLE	47,118.50	67,359.34
10	7469	UNEMPLOYMENT BD PAID	-433.06	-539.13
10	7470	WORKERS COMP BD PAID	-5,402.73	-8,141.89
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	50.00
10	7472	FICA WITHHELD PAYABLE	.00	16.22
10	7473	STATE TAX WITHHELD PAYABLE	-10,127.09	-15,479.93
10	7474	KTRS WITHHELD PAYABLE	.00	-58,441.42
10	7475	CERS WITHHELD PAYABLE	-44,746.76	-51,993.52
10	7603	PURCHASE OBLIGATIONS	-65,988.04	229,969.33
		<b>TOTAL LIABILITIES</b>	<b>-79,579.18</b>	<b>162,407.21</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-774,832.90	-2,132,271.01
10	7602	EXPENDITURES CONTROL	1,227,094.87	2,671,427.01
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-412,720.94
10	8753	ASSIGNED-PURCH OBL - CURRENT	65,988.04	-229,969.33
10	8770	UNASSIGNED FUND BALANCE	.00	-3,317,517.98
		<b>TOTAL FUND BALANCE</b>	<b>518,250.01</b>	<b>-3,421,052.25</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>438,670.83</b>	<b>-3,258,645.04</b>

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-193,425.42	-29,643.88
		TOTAL ASSETS	-193,425.42	-29,643.88
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	17,346.63	76,979.04
		TOTAL LIABILITIES	17,346.63	76,979.04
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-41,278.65	-505,131.87
20	7602	EXPENDITURES CONTROL	234,704.07	423,021.14
20	8753	ASSIGNED-PURCH OBL - CURRENT	-17,346.63	-76,979.04
20	8770	UNASSIGNED FUND BALANCE	.00	111,754.61
		TOTAL FUND BALANCE	176,078.79	-47,335.16
		TOTAL LIABILITIES + FUND BALANCE	193,425.42	29,643.88

## BALANCE SHEET FOR 2026 3

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-64.42	15,559.18
		TOTAL ASSETS	-64.42	15,559.18
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	163.87	243.29
		TOTAL LIABILITIES	163.87	243.29
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-15.00	-543.98
21	7602	EXPENDITURES CONTROL	79.42	79.42
21	8737	RESTRICTED - OTHER	.00	-15,094.62
21	8753	ASSIGNED-PURCH OBL - CURRENT	-163.87	-243.29
		TOTAL FUND BALANCE	-99.45	-15,802.47
		TOTAL LIABILITIES + FUND BALANCE	64.42	-15,559.18

## BALANCE SHEET FOR 2026 3

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 3

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 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	-589,914.97	2,924,101.79
		<b>TOTAL ASSETS</b>	<b>-589,914.97</b>	<b>2,924,101.79</b>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-239,192.00
32	7602	EXPENDITURES CONTROL	589,914.97	658,036.99
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
		<b>TOTAL FUND BALANCE</b>	<b>589,914.97</b>	<b>-2,924,101.79</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>589,914.97</b>	<b>-2,924,101.79</b>

## BALANCE SHEET FOR 2026 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-211,494.40	-14,122.49
		TOTAL ASSETS	-211,494.40	-14,122.49
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	211,494.40	211,494.40
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-197,371.91
		TOTAL FUND BALANCE	211,494.40	14,122.49
		TOTAL LIABILITIES + FUND BALANCE	211,494.40	14,122.49

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-589,914.97	-658,036.99
	40	7602 EXPENDITURES CONTROL	589,914.97	658,036.99
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-112,868.21	279,356.90
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			-112,868.21	499,874.68
<b>LIABILITIES</b>				
51	75410	UNFUNDED PENSION LIAB-OPEB	.00	-113,339.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-277,140.00
51	7603	PURCHASE OBLIGATIONS	-8,392.77	2,357.58
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-194,412.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-60,004.00
TOTAL LIABILITIES			-8,392.77	-642,537.42
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-69,072.90	-142,899.15
51	7602	EXPENDITURES CONTROL	181,941.11	261,209.98
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	8,392.77	-2,357.58
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	339.93
51	8770	UNASSIGNED FUND BALANCE	.00	-339.93
TOTAL FUND BALANCE			121,260.98	142,662.74
TOTAL LIABILITIES + FUND BALANCE			112,868.21	-499,874.68

# HANCOCK COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	2,351.03	28,688.62
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	9,991.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	7,546.00
	<b>TOTAL ASSETS</b>		<b>2,351.03</b>	<b>46,225.62</b>
<b>LIABILITIES</b>				
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	.00
52	77000	DEFERRED INFLOW OF RES-OPEB	.00	-17,103.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-5,279.00
	<b>TOTAL LIABILITIES</b>		<b>-34.42</b>	<b>-56,733.00</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-8,180.64	-9,913.44
52	7602	EXPENDITURES CONTROL	5,829.61	5,941.61
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	.00
	<b>TOTAL FUND BALANCE</b>		<b>-2,316.61</b>	<b>10,507.38</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-2,351.03</b>	<b>-46,225.62</b>

## BALANCE SHEET FOR 2026 3

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 3

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 3

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 3

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 3

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 \*\*