

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 4

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -430,101.66 | 2,830,373.38 |
| | | TOTAL ASSETS | -430,101.66 | 2,830,373.38 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -391.79 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -50,372.09 | 15,157.25 |
| 10 | 7469 | UNEMPLOYMENT BD PAID | 110.41 | -428.72 |
| 10 | 7470 | WORKERS COMP BD PAID | -5,741.90 | -13,883.79 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | .00 | 50.00 |
| 10 | 7472 | FICA WITHHELD PAYABLE | .00 | 16.22 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | -494.23 | -15,974.16 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | .00 | -58,441.42 |
| 10 | 7475 | CERS WITHHELD PAYABLE | -2,488.06 | -54,481.58 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 50,398.41 | 280,421.12 |
| | | TOTAL LIABILITIES | -8,587.46 | 152,043.13 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -676,640.53 | -2,808,911.54 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,165,728.06 | 3,837,155.07 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -412,720.94 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -50,398.41 | -280,421.12 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -3,317,517.98 |
| | | TOTAL FUND BALANCE | 438,689.12 | -2,982,416.51 |
| | | TOTAL LIABILITIES + FUND BALANCE | 430,101.66 | -2,830,373.38 |

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 4

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 70,940.13 | 41,296.25 |
| | | TOTAL ASSETS | 70,940.13 | 41,296.25 |
| LIABILITIES | | | | |
| 20 | 7603 | PURCHASE OBLIGATIONS | -12,851.76 | 64,127.28 |
| | | TOTAL LIABILITIES | -12,851.76 | 64,127.28 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -242,010.94 | -747,142.81 |
| 20 | 7602 | EXPENDITURES CONTROL | 171,070.81 | 594,091.95 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 12,851.76 | -64,127.28 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | 111,754.61 |
| | | TOTAL FUND BALANCE | -58,088.37 | -105,423.53 |
| | | TOTAL LIABILITIES + FUND BALANCE | -70,940.13 | -41,296.25 |

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 4

| FUND: 21 SPECIAL REVENUE DISTR ACTIVITY | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 453.54 | 16,012.72 |
| | | TOTAL ASSETS | 453.54 | 16,012.72 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | -9.86 | 233.43 |
| | | TOTAL LIABILITIES | -9.86 | 233.43 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -543.52 | -1,087.50 |
| 21 | 7602 | EXPENDITURES CONTROL | 89.98 | 169.40 |
| 21 | 8737 | RESTRICTED - OTHER | .00 | -15,094.62 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 9.86 | -233.43 |
| | | TOTAL FUND BALANCE | -443.68 | -16,246.15 |
| | | TOTAL LIABILITIES + FUND BALANCE | -453.54 | -16,012.72 |

BALANCE SHEET FOR 2026 4

| 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 |

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BALANCE SHEET FOR 2026 4

| 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 |

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BALANCE SHEET FOR 2026 4

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

BALANCE SHEET FOR 2026 4

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | .00 | -14,122.49 |
| | | TOTAL ASSETS | .00 | -14,122.49 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | 157,946.27 | 157,946.27 |
| | | TOTAL LIABILITIES | 157,946.27 | 157,946.27 |
| FUND BALANCE | | | | |
| 36 | 7602 | EXPENDITURES CONTROL | .00 | 211,494.40 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -197,371.91 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -157,946.27 | -157,946.27 |
| | | TOTAL FUND BALANCE | -157,946.27 | -143,823.78 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | 14,122.49 |

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BALANCE SHEET FOR 2026 4

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

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 4

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 45,070.17 | 324,427.07 |
| 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 | | | 45,070.17 | 544,944.85 |
| 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 | 509.98 | 2,867.56 |
| 51 | 77000 | DEFERRED INFLOW OF RES-OPEB | .00 | -194,412.00 |
| 51 | 7700P | DEFERRED INFLOW OF RES-PENSION | .00 | -60,004.00 |
| TOTAL LIABILITIES | | | 509.98 | -642,027.44 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -166,638.63 | -309,537.78 |
| 51 | 7602 | EXPENDITURES CONTROL | 121,568.46 | 382,778.44 |
| 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 | -509.98 | -2,867.56 |
| 51 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 339.93 |
| 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | -339.93 |
| TOTAL FUND BALANCE | | | -45,580.15 | 97,082.59 |
| TOTAL LIABILITIES + FUND BALANCE | | | -45,070.17 | -544,944.85 |

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 4

| FUND: 52 DAY CARE OPERATIONS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -708.91 | 27,979.71 |
| 52 | 64000 | DEFERRED OUTFLOW OF RES-OPEB | .00 | 9,991.00 |
| 52 | 6400P | DEFERRED OUTFLOWS OF RES-PENS. | .00 | 7,546.00 |
| TOTAL ASSETS | | | -708.91 | 45,516.71 |
| 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 | 49.15 | 49.15 |
| 52 | 77000 | DEFERRED INFLOW OF RES-OPEB | .00 | -17,103.00 |
| 52 | 7700P | DEFERRED INFLOW OF RES-PENSION | .00 | -5,279.00 |
| TOTAL LIABILITIES | | | 49.15 | -56,683.85 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -6,370.23 | -16,283.67 |
| 52 | 7602 | EXPENDITURES CONTROL | 7,079.14 | 13,020.75 |
| 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 | -49.15 | -49.15 |
| TOTAL FUND BALANCE | | | 659.76 | 11,167.14 |
| TOTAL LIABILITIES + FUND BALANCE | | | 708.91 | -45,516.71 |

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 4

| 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 4

| 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 4

| 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 4

| 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 4

| 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 **