

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	133,348.60	4,717,269.89
		TOTAL ASSETS	133,348.60	4,717,269.89
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-391.79
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-51,732.65	13,826.69
10	7469	UNEMPLOYMENT BD PAID	-8,670.06	-7,937.94
10	7470	WORKERS COMP BD PAID	-5,551.36	-30,655.88
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	50.00
10	7472	FICA WITHHELD PAYABLE	.00	16.22
10	7473	STATE TAX WITHHELD PAYABLE	-11,294.98	-26,563.32
10	7474	KTRS WITHHELD PAYABLE	.01	-58,441.41
10	7475	CERS WITHHELD PAYABLE	1,530.36	-52,153.38
10	7603	PURCHASE OBLIGATIONS	-108,921.64	243,402.32
		TOTAL LIABILITIES	-184,640.32	81,151.51
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,403,113.25	-8,419,229.97
10	7602	EXPENDITURES CONTROL	1,345,483.33	7,594,449.81
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-412,720.94
10	8753	ASSIGNED-PURCH OBL - CURRENT	108,921.64	-243,402.32
10	8770	UNASSIGNED FUND BALANCE	.00	-3,317,517.98
		TOTAL FUND BALANCE	51,291.72	-4,798,421.40
		TOTAL LIABILITIES + FUND BALANCE	-133,348.60	-4,717,269.89

BALANCE SHEET FOR 2026 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-364,027.44	-330,377.78
		TOTAL ASSETS	-364,027.44	-330,377.78
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	16,105.72	66,585.29
		TOTAL LIABILITIES	16,105.72	66,585.29
FUND BALANCE				
20	6302	REVENUES CONTROL	-82,476.03	-1,133,668.53
20	7602	EXPENDITURES CONTROL	446,503.47	1,352,402.70
20	8753	ASSIGNED-PURCH OBL - CURRENT	-16,105.72	-66,585.29
20	8770	UNASSIGNED FUND BALANCE	.00	111,643.61
		TOTAL FUND BALANCE	347,921.72	263,792.49
		TOTAL LIABILITIES + FUND BALANCE	364,027.44	330,377.78

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-1,087.50
21	7602	EXPENDITURES CONTROL	.00	16,182.12
21	8737	RESTRICTED - OTHER	.00	-15,094.62
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2026 7

FUND: 22 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	-2,054.79	23,566.44
		TOTAL ASSETS	-2,054.79	23,566.44
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-870.41	9,354.79
		TOTAL LIABILITIES	-870.41	9,354.79
FUND BALANCE				
22	6302	REVENUES CONTROL	.00	-27,245.57
22	7602	EXPENDITURES CONTROL	2,054.79	3,679.13
22	8753	ASSIGNED-PURCH OBL - CURRENT	870.41	-9,354.79
		TOTAL FUND BALANCE	2,925.20	-32,921.23
		TOTAL LIABILITIES + FUND BALANCE	2,054.79	-23,566.44

BALANCE SHEET FOR 2026 7

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 7

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

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-64,575.61	3,863,012.18
		TOTAL ASSETS	-64,575.61	3,863,012.18
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-1,295,778.00
	32	7602 EXPENDITURES CONTROL	64,575.61	775,712.60
	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	64,575.61	-3,863,012.18
		TOTAL LIABILITIES + FUND BALANCE	64,575.61	-3,863,012.18

BALANCE SHEET FOR 2026 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-140,996.26	-595,057.55
		TOTAL ASSETS	-140,996.26	-595,057.55
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	56,398.51	197,394.77
		TOTAL LIABILITIES	56,398.51	197,394.77
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	140,996.26	792,429.46
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-197,371.91
36	8753	ASSIGNED-PURCH OBL - CURRENT	-56,398.51	-197,394.77
		TOTAL FUND BALANCE	84,597.75	397,662.78
		TOTAL LIABILITIES + FUND BALANCE	140,996.26	595,057.55

BALANCE SHEET FOR 2026 7

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	64,575.61	64,575.61
		TOTAL ASSETS	64,575.61	64,575.61
FUND BALANCE				
40	6302	REVENUES CONTROL	-64,575.61	-775,712.60
40	7602	EXPENDITURES CONTROL	.00	711,136.99
		TOTAL FUND BALANCE	-64,575.61	-64,575.61
		TOTAL LIABILITIES + FUND BALANCE	-64,575.61	-64,575.61

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BALANCE SHEET FOR 2026 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-9,382.68	354,863.84
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,973.64
51	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	97,002.00
51	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	65,440.00
	TOTAL ASSETS		-9,382.68	541,279.48
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	212.16	.00
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	-1,796.69	8,345.26
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-169,543.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-56,363.00
	TOTAL LIABILITIES		-1,584.53	-667,705.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-105,124.41	-701,641.37
51	7602	EXPENDITURES CONTROL	114,294.93	744,445.26
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	-345,431.37
51	8753	ASSIGNED-PURCH OBL - CURRENT	1,796.69	-8,345.26
	TOTAL FUND BALANCE		10,967.21	126,426.26
	TOTAL LIABILITIES + FUND BALANCE		9,382.68	-541,279.48

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-1,198.20	22,672.36
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	8,333.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	5,622.00
	TOTAL ASSETS		-1,198.20	36,627.36
LIABILITIES				
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	77000	DEFERRED INFLOW OF RES-OPEB	.00	-14,564.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-4,842.00
	TOTAL LIABILITIES		.00	-58,154.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-5,623.09	-32,463.61
52	7602	EXPENDITURES CONTROL	6,821.29	34,508.04
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	-18,089.79
	TOTAL FUND BALANCE		1,198.20	21,526.64
	TOTAL LIABILITIES + FUND BALANCE		1,198.20	-36,627.36

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

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 2026 7

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 7

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 7

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 7

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 **