

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-468,050.94	5,528,126.48
TOTAL ASSETS			-468,050.94	5,528,126.48
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-391.79
10	7461	ACCR SALARIES & BENEFIT PAYABLE	33,532.42	65,732.77
10	7469	UNEMPLOYMENT BD PAID	13,474.35	1,829.47
10	7470	WORKERS COMP BD PAID	-5,672.81	-41,669.14
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	50.00
10	7472	FICA WITHHELD PAYABLE	.00	16.22
10	7473	STATE TAX WITHHELD PAYABLE	-109.76	-13,371.83
10	7474	KTRS WITHHELD PAYABLE	.00	-58,441.41
10	7475	CERS WITHHELD PAYABLE	-1,869.94	-51,641.10
10	7603	PURCHASE OBLIGATIONS	-56,341.64	227,211.90
TOTAL LIABILITIES			-16,987.38	129,325.09
FUND BALANCE				
10	6302	REVENUES CONTROL	-851,886.78	-11,802,332.51
10	7602	EXPENDITURES CONTROL	1,280,583.46	10,102,331.76
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-412,720.94
10	8753	ASSIGNED-PURCH OBL - CURRENT	56,341.64	-227,211.90
10	8770	UNASSIGNED FUND BALANCE	.00	-3,317,517.98
TOTAL FUND BALANCE			485,038.32	-5,657,451.57
TOTAL LIABILITIES + FUND BALANCE			468,050.94	-5,528,126.48

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-9,442.35	-76,173.27
	TOTAL ASSETS		-9,442.35	-76,173.27
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-13,593.01	53,331.43
	TOTAL LIABILITIES		-13,593.01	53,331.43
FUND BALANCE				
20	6302	REVENUES CONTROL	-174,147.53	-1,656,404.46
20	7602	EXPENDITURES CONTROL	183,589.88	1,620,934.12
20	8753	ASSIGNED-PURCH OBL - CURRENT	13,593.01	-53,331.43
20	8770	UNASSIGNED FUND BALANCE	.00	111,643.61
	TOTAL FUND BALANCE		23,035.36	22,841.84
	TOTAL LIABILITIES + FUND BALANCE		9,442.35	76,173.27

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

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

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

FUND: 22 SPECIAL REVENUE DISTR ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	-7,114.71	13,215.07
			TOTAL ASSETS	-7,114.71	13,215.07
LIABILITIES					
	22	7603	PURCHASE OBLIGATIONS	-5,951.71	2,181.64
			TOTAL LIABILITIES	-5,951.71	2,181.64
FUND BALANCE					
	22	6302	REVENUES CONTROL	.00	-27,729.01
	22	7602	EXPENDITURES CONTROL	7,114.71	14,513.94
	22	8753	ASSIGNED-PURCH OBL - CURRENT	5,951.71	-2,181.64
			TOTAL FUND BALANCE	13,066.42	-15,396.71
			TOTAL LIABILITIES + FUND BALANCE	7,114.71	-13,215.07

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

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

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

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 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-22,614.21	3,840,397.97
	TOTAL ASSETS		-22,614.21	3,840,397.97
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,295,778.00
32	7602	EXPENDITURES CONTROL	22,614.21	798,326.81
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		22,614.21	-3,840,397.97
	TOTAL LIABILITIES + FUND BALANCE		22,614.21	-3,840,397.97

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-56,398.51	-848,850.83
	TOTAL ASSETS			-56,398.51	-848,850.83
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		18,745.74	75,144.25
	TOTAL LIABILITIES			18,745.74	75,144.25
FUND BALANCE					
36	7602	EXPENDITURES CONTROL		56,398.51	1,046,222.74
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-197,371.91
36	8753	ASSIGNED-PURCH OBL - CURRENT		-18,745.74	-75,144.25
	TOTAL FUND BALANCE			37,652.77	773,706.58
	TOTAL LIABILITIES + FUND BALANCE			56,398.51	848,850.83

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-22,614.21	-798,326.81
40	7602	EXPENDITURES CONTROL	22,614.21	798,326.81
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	9,148.60	337,108.15
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			9,148.60	523,523.79
LIABILITIES				
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	-3,757.84	2,294.52
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-169,543.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-56,363.00
TOTAL LIABILITIES			-3,757.84	-673,756.48
FUND BALANCE				
51	6302	REVENUES CONTROL	-145,103.39	-946,941.55
51	7602	EXPENDITURES CONTROL	135,954.79	1,007,501.13
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	3,757.84	-2,294.52
TOTAL FUND BALANCE			-5,390.76	150,232.69
TOTAL LIABILITIES + FUND BALANCE			-9,148.60	-523,523.79

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK	1,138.91	23,275.21	
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	8,333.00	
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	5,622.00	
TOTAL ASSETS			1,138.91	37,230.21	
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	7603	PURCHASE OBLIGATIONS	208.00	317.95	
52	77000	DEFERRED INFLOW OF RES-OPEB	.00	-14,564.00	
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-4,842.00	
TOTAL LIABILITIES			208.00	-57,836.05	
FUND BALANCE					
52	6302	REVENUES CONTROL	-8,494.10	-47,230.49	
52	7602	EXPENDITURES CONTROL	7,355.19	48,672.07	
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	
52	8753	ASSIGNED-PURCH OBL - CURRENT	-208.00	-317.95	
TOTAL FUND BALANCE			-1,346.91	20,605.84	
TOTAL LIABILITIES + FUND BALANCE			-1,138.91	-37,230.21	

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

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 9

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

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

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 9

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 9

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 **