

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-197,428.73	5,052,921.06
TOTAL ASSETS			-197,428.73	5,052,921.06
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-416.19
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-52,466.62	-4,024.62
10	7469	UNEMPLOYMENT BD PAID	-502.36	350.78
10	7470	WORKERS COMP BD PAID	-5,646.98	-52,947.59
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	50.00
10	7472	FICA WITHHELD PAYABLE	.00	16.22
10	7473	STATE TAX WITHHELD PAYABLE	-284.94	-14,021.02
10	7474	KTRS WITHHELD PAYABLE	.00	-58,441.41
10	7475	CERS WITHHELD PAYABLE	-78.08	-51,168.66
10	7603	PURCHASE OBLIGATIONS	176,979.50	351,115.10
TOTAL LIABILITIES			118,000.52	170,512.61
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,006,469.63	-13,747,297.36
10	7602	EXPENDITURES CONTROL	1,262,877.34	12,605,217.71
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-412,720.94
10	8753	ASSIGNED-PURCH OBL - CURRENT	-176,979.50	-351,115.10
10	8770	UNASSIGNED FUND BALANCE	.00	-3,317,517.98
TOTAL FUND BALANCE			79,428.21	-5,223,433.67
TOTAL LIABILITIES + FUND BALANCE			197,428.73	-5,052,921.06

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	13,722.25	-129,356.32
	TOTAL ASSETS		13,722.25	-129,356.32
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	37,441.92	81,586.91
	TOTAL LIABILITIES		37,441.92	81,586.91
FUND BALANCE				
20	6302	REVENUES CONTROL	-177,888.35	-1,926,857.10
20	7602	EXPENDITURES CONTROL	164,166.10	1,944,569.81
20	8753	ASSIGNED-PURCH OBL - CURRENT	-37,441.92	-81,586.91
20	8770	UNASSIGNED FUND BALANCE	.00	111,643.61
	TOTAL FUND BALANCE		-51,164.17	47,769.41
	TOTAL LIABILITIES + FUND BALANCE		-13,722.25	129,356.32

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

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 11

FUND: 22 SPECIAL REVENUE DISTR ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	1,123.44	21,537.58
			TOTAL ASSETS	1,123.44	21,537.58
LIABILITIES					
	22	7603	PURCHASE OBLIGATIONS	255.41	4,307.20
			TOTAL LIABILITIES	255.41	4,307.20
FUND BALANCE					
	22	6302	REVENUES CONTROL	-2,845.25	-39,204.02
	22	7602	EXPENDITURES CONTROL	1,721.81	17,666.44
	22	8753	ASSIGNED-PURCH OBL - CURRENT	-255.41	-4,307.20
			TOTAL FUND BALANCE	-1,378.85	-25,844.78
			TOTAL LIABILITIES + FUND BALANCE	-1,123.44	-21,537.58

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

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 11

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	62,845.00	985,548.00
			TOTAL ASSETS	62,845.00	985,548.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-62,845.00	-128,760.00
	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	-62,845.00	-985,548.00
			TOTAL LIABILITIES + FUND BALANCE	-62,845.00	-985,548.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-93,100.00	3,747,297.97
			TOTAL ASSETS	-93,100.00	3,747,297.97
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-1,295,778.00
	32	7602	EXPENDITURES CONTROL	93,100.00	891,426.81
	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	93,100.00	-3,747,297.97
			TOTAL LIABILITIES + FUND BALANCE	93,100.00	-3,747,297.97

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-69,088.17	-993,083.25
	TOTAL ASSETS			-69,088.17	-993,083.25
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		83,065.48	83,065.48
	TOTAL LIABILITIES			83,065.48	83,065.48
FUND BALANCE					
36	7602	EXPENDITURES CONTROL		69,088.17	1,190,455.16
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-197,371.91
36	8753	ASSIGNED-PURCH OBL - CURRENT		-83,065.48	-83,065.48
	TOTAL FUND BALANCE			-13,977.31	910,017.77
	TOTAL LIABILITIES + FUND BALANCE			69,088.17	993,083.25

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-93,100.00	-891,426.81
40	7602	EXPENDITURES CONTROL	93,100.00	891,426.81
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	24,181.59	401,806.98
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			24,181.59	588,222.62
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	2,227.94	2,672.44
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-169,543.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-56,363.00
TOTAL LIABILITIES			2,227.94	-673,378.56
FUND BALANCE				
51	6302	REVENUES CONTROL	-140,152.48	-1,270,951.57
51	7602	EXPENDITURES CONTROL	115,970.89	1,266,812.32
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	-2,227.94	-2,672.44
TOTAL FUND BALANCE			-26,409.53	85,155.94
TOTAL LIABILITIES + FUND BALANCE			-24,181.59	-588,222.62

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-2,012.08	18,050.96
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	8,333.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	5,622.00
TOTAL ASSETS			-2,012.08	32,005.96
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	-4,818.21	-57,509.62
52	7602	EXPENDITURES CONTROL	6,830.29	64,175.45
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			2,012.08	26,148.04
TOTAL LIABILITIES + FUND BALANCE			2,012.08	-32,005.96

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

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 11

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 11

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 11

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 11

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 **