

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-1,525,243.81	3,527,677.25
	10	6153	ACCOUNTS RECEIVABLE	9,057.32	9,057.32
		TOTAL ASSETS		-1,516,186.49	3,536,734.57
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	24.40	-391.79
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	-17,573.69	-21,598.31
	10	7469	UNEMPLOYMENT BD PAID	-308.41	42.37
	10	7470	WORKERS COMP BD PAID	-12,734.44	-65,682.03
	10	7471	FEDERAL TAX WITHHELD PAYABLE	-13.45	36.55
	10	7472	FICA WITHHELD PAYABLE	-14.88	1.34
	10	7473	STATE TAX WITHHELD PAYABLE	-34,880.59	-48,901.61
	10	7474	KTRS WITHHELD PAYABLE	-272.95	-58,714.36
	10	7475	CERS WITHHELD PAYABLE	-93,545.60	-144,714.26
	10	7603	PURCHASE OBLIGATIONS	-4,498.34	346,616.76
		TOTAL LIABILITIES		-163,817.95	6,694.66
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,286,315.18	-15,033,612.54
	10	7602	EXPENDITURES CONTROL	2,961,821.28	15,567,038.99
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-412,720.94
	10	8753	ASSIGNED-PURCH OBL - CURRENT	4,498.34	-346,616.76
	10	8770	UNASSIGNED FUND BALANCE	.00	-3,317,517.98
		TOTAL FUND BALANCE		1,680,004.44	-3,543,429.23
		TOTAL LIABILITIES + FUND BALANCE		1,516,186.49	-3,536,734.57

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-52,892.13	-182,248.45
		TOTAL ASSETS	-52,892.13	-182,248.45
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-65,158.29	16,428.62
		TOTAL LIABILITIES	-65,158.29	16,428.62
FUND BALANCE				
20	6302	REVENUES CONTROL	-192,250.98	-2,119,108.08
20	7602	EXPENDITURES CONTROL	245,143.11	2,189,712.92
20	8753	ASSIGNED-PURCH OBL - CURRENT	65,158.29	-16,428.62
20	8770	UNASSIGNED FUND BALANCE	.00	111,643.61
		TOTAL FUND BALANCE	118,050.42	165,819.83
		TOTAL LIABILITIES + FUND BALANCE	52,892.13	182,248.45

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

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 12

FUND: 22 SPECIAL REVENUE DISTR ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	-4,210.28	17,327.30
			TOTAL ASSETS	-4,210.28	17,327.30
LIABILITIES					
	22	7603	PURCHASE OBLIGATIONS	-4,307.20	.00
			TOTAL LIABILITIES	-4,307.20	.00
FUND BALANCE					
	22	6302	REVENUES CONTROL	.00	-39,204.02
	22	7602	EXPENDITURES CONTROL	4,210.28	21,876.72
	22	8753	ASSIGNED-PURCH OBL - CURRENT	4,307.20	.00
			TOTAL FUND BALANCE	8,517.48	-17,327.30
			TOTAL LIABILITIES + FUND BALANCE	4,210.28	-17,327.30

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

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 12

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	985,548.00
			TOTAL ASSETS	.00	985,548.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.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	.00	-985,548.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-985,548.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	263,504.00	4,010,801.97
			TOTAL ASSETS	263,504.00	4,010,801.97
FUND BALANCE					
	32	6302	REVENUES CONTROL	-263,504.00	-1,559,282.00
	32	7602	EXPENDITURES CONTROL	.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	-263,504.00	-4,010,801.97
			TOTAL LIABILITIES + FUND BALANCE	-263,504.00	-4,010,801.97

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,409.96	-994,493.21
			TOTAL ASSETS	-1,409.96	-994,493.21
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-70,498.13	12,567.35
			TOTAL LIABILITIES	-70,498.13	12,567.35
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	1,409.96	1,191,865.12
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-197,371.91
	36	8753	ASSIGNED-PURCH OBL - CURRENT	70,498.13	-12,567.35
			TOTAL FUND BALANCE	71,908.09	981,925.86
			TOTAL LIABILITIES + FUND BALANCE	1,409.96	994,493.21

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

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

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-74,676.24	327,130.74
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			-74,676.24	513,546.38
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	-1,625.52	1,046.92
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-169,543.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-56,363.00
TOTAL LIABILITIES			-1,625.52	-675,004.08
FUND BALANCE				
51	6302	REVENUES CONTROL	-110,052.00	-1,381,003.57
51	7602	EXPENDITURES CONTROL	184,728.24	1,451,540.56
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	1,625.52	-1,046.92
TOTAL FUND BALANCE			76,301.76	161,457.70
TOTAL LIABILITIES + FUND BALANCE			74,676.24	-513,546.38

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-7,864.49	10,186.47
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	8,333.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	5,622.00
	TOTAL ASSETS		-7,864.49	24,141.47
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-9,057.32	-9,057.32
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		-9,057.32	-67,211.32
FUND BALANCE				
52	6302	REVENUES CONTROL	-53.01	-57,562.63
52	7602	EXPENDITURES CONTROL	16,974.82	81,150.27
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		16,921.81	43,069.85
	TOTAL LIABILITIES + FUND BALANCE		7,864.49	-24,141.47

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

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 12

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	-167,179.80	-1,536,446.36
80	6221	BUILDINGS & IMPROVEMENTS	69,275.73	32,923,970.94
80	6222	A/D - BUILDINGS	-591,830.92	-14,395,554.38
80	6231	TECHNOLOGY EQUIPMENT	.00	3,032,004.50
80	6232	A/D - TECHNOLOGY EQUIPMENT	-112,044.30	-2,927,434.01
80	6241	VEHICLES	72,760.00	3,561,574.95
80	6242	A/D - VEHICLES	-110,230.98	-2,791,699.22
80	6251	GENERAL EQUIPMENT	63,850.14	2,691,979.43
80	6252	A/D - GENERAL EQUIPMENT	-164,640.91	-1,536,088.48
80	6272	A/D - INFRASTRUCTURE	-10.03	-10.03
TOTAL ASSETS			-940,051.07	23,578,364.32
LIABILITIES				
80	7602	EXPENDITURES CONTROL	1,230,960.94	1,230,960.94
TOTAL LIABILITIES			1,230,960.94	1,230,960.94
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	-290,909.87	-24,809,325.26
TOTAL FUND BALANCE			-290,909.87	-24,809,325.26
TOTAL LIABILITIES + FUND BALANCE			940,051.07	-23,578,364.32

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

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	-8,940.63		-716,055.07
TOTAL ASSETS			-8,940.63		29,787.69
LIABILITIES					
81	7602	EXPENDITURES CONTROL	8,940.63		8,940.63
TOTAL LIABILITIES			8,940.63		8,940.63
FUND BALANCE					
81	8711	INVESTMENT IN BUSINESS ASSETS	.00		-38,728.32
TOTAL FUND BALANCE			.00		-38,728.32
TOTAL LIABILITIES + FUND BALANCE			8,940.63		-29,787.69

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

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 12

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 **