

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	2,918,889.02	6,001,953.00
	TOTAL ASSETS		2,918,889.02	6,001,953.00
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	33,751.26	67,384.34
10	7469	UNEMPLOYMENT BD PAID	-367.83	1,207.59
10	7470	WORKERS COMP BD PAID	-5,605.41	-24,305.72
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	770.05
10	7472	FICA WITHHELD PAYABLE	.00	2,641.47
10	7473	STATE TAX WITHHELD PAYABLE	.00	391.76
10	7474	KTRS WITHHELD PAYABLE	.00	-58,441.42
10	7475	CERS WITHHELD PAYABLE	-16,825.76	-55,178.02
10	7603	PURCHASE OBLIGATIONS	-68,315.03	566,811.48
	TOTAL LIABILITIES		-57,362.77	501,281.53
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,257,033.99	-8,068,582.67
10	7602	EXPENDITURES CONTROL	1,327,192.71	6,300,829.65
10	8737	RESTRICTED - OTHER	.00	-126,683.41
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-373,826.15
10	8753	ASSIGNED-PURCH OBL - CURRENT	68,315.03	-566,811.48
10	8770	UNASSIGNED FUND BALANCE	.00	-3,668,160.47
	TOTAL FUND BALANCE		-2,861,526.25	-6,503,234.53
	TOTAL LIABILITIES + FUND BALANCE		-2,918,889.02	-6,001,953.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	-55,074.49	-68,948.91
		TOTAL ASSETS	-55,074.49	-68,948.91
LIABILITIES				
	20	7402 INTERFUND ACCOUNTS PAYABLE	.00	.31
	20	7481 DEFERRED REVENUE	.00	-3,034.91
	20	7603 PURCHASE OBLIGATIONS	-13,442.83	43,624.85
		TOTAL LIABILITIES	-13,442.83	40,590.25
FUND BALANCE				
	20	6302 REVENUES CONTROL	-117,958.33	-989,619.75
	20	7602 EXPENDITURES CONTROL	173,032.82	946,926.77
	20	8731 RESTRICTED GRANTS	.00	50.00
	20	8753 ASSIGNED-PURCH OBL - CURRENT	13,442.83	-43,624.85
	20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	137,734.34
	20	8770 UNASSIGNED FUND BALANCE	.00	-23,107.85
		TOTAL FUND BALANCE	68,517.32	28,358.66
		TOTAL LIABILITIES + FUND BALANCE	55,074.49	68,948.91

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-4,418.23	14,334.92
		TOTAL ASSETS	-4,418.23	14,334.92
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-4,279.76	141.87
		TOTAL LIABILITIES	-4,279.76	141.87
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-1,580.97
21	7602	EXPENDITURES CONTROL	4,418.23	28,424.57
21	8737	RESTRICTED - OTHER	.00	-41,178.52
21	8753	ASSIGNED-PURCH OBL - CURRENT	4,279.76	-141.87
		TOTAL FUND BALANCE	8,697.99	-14,476.79
		TOTAL LIABILITIES + FUND BALANCE	4,418.23	-14,334.92

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 25 DISTR ACTIV FUND-SPECIAL REVEN				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	390,572.36
			TOTAL ASSETS	.00	390,572.36
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-390,572.36
			TOTAL FUND BALANCE	.00	-390,572.36
			TOTAL LIABILITIES + FUND BALANCE	.00	-390,572.36

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	793,693.00
			TOTAL ASSETS	.00	793,693.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-69,650.00
	31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-280,926.00
	31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-291,614.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-151,503.00
			TOTAL FUND BALANCE	.00	-793,693.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-793,693.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	2,257,820.77
			TOTAL ASSETS	.00	2,257,820.77
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-332,892.00
	32	7602	EXPENDITURES CONTROL	.00	705,349.23
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-826,762.56
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,001,384.63
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-802,130.81
			TOTAL FUND BALANCE	.00	-2,257,820.77
			TOTAL LIABILITIES + FUND BALANCE	.00	-2,257,820.77

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	19.19	197,371.91
			TOTAL ASSETS	19.19	197,371.91
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	-19.19	173,444.67
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-107,289.34
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-90,063.38
	36	8770	UNASSIGNED FUND BALANCE	.00	-173,463.86
			TOTAL FUND BALANCE	-19.19	-197,371.91
			TOTAL LIABILITIES + FUND BALANCE	-19.19	-197,371.91

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-705,349.23
40	7602	EXPENDITURES CONTROL	.00	705,349.23
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-22,591.38		440,234.03
51	6106	OTHER CASH	7,739.14		.00
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			-14,852.24		660,751.81
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	-33,897.31		2,901.98
51	77000	DEFERRED INFLOW OF RES-OPEB	.00		-194,412.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00		-60,004.00
TOTAL LIABILITIES			-33,897.31		-641,993.02
FUND BALANCE					
51	6302	REVENUES CONTROL	-124,216.17		-481,350.15
51	7602	EXPENDITURES CONTROL	139,068.41		661,506.89
51	8712	UNRESTRICTED NET ASSETS	.00		35,728.66
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		-636,943.25
51	8753	ASSIGNED-PURCH OBL - CURRENT	33,897.31		-2,901.98
51	8770	UNASSIGNED FUND BALANCE	.00		-40,353.96
TOTAL FUND BALANCE			48,749.55		-18,758.79
TOTAL LIABILITIES + FUND BALANCE			14,852.24		-660,751.81

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK	-2,103.63	46,111.40	
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	9,991.00	
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	7,546.00	
TOTAL ASSETS			-2,103.63	63,648.40	
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	600.00	1,690.00	
52	77000	DEFERRED INFLOW OF RES-OPEB	.00	-17,103.00	
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-5,279.00	
TOTAL LIABILITIES			600.00	-55,043.00	
FUND BALANCE					
52	6302	REVENUES CONTROL	-5,660.81	-33,838.33	
52	7602	EXPENDITURES CONTROL	7,764.44	29,788.25	
52	8712	UNRESTRICTED NET POSITION	.00	731.00	
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	-42,061.32	
52	8753	ASSIGNED-PURCH OBL - CURRENT	-600.00	-1,690.00	
52	8770	UNASSIGNED FUND BALANCE	.00	-731.00	
TOTAL FUND BALANCE			1,503.63	-8,605.40	
TOTAL LIABILITIES + FUND BALANCE			2,103.63	-63,648.40	

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 54 COMMUNITY EDUCATION				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
54	6101	CASH IN BANK		-50.00	1,170.47
	TOTAL ASSETS			-50.00	1,170.47
LIABILITIES					
54	7603	PURCHASE OBLIGATIONS		-50.00	.00
	TOTAL LIABILITIES			-50.00	.00
FUND BALANCE					
54	7602	EXPENDITURES CONTROL		50.00	50.00
54	8712	UNRESTRICTED NET POSITION		.00	-1,220.47
54	8753	ASSIGNED-PURCH OBL - CURRENT		50.00	.00
	TOTAL FUND BALANCE			100.00	-1,170.47
	TOTAL LIABILITIES + FUND BALANCE			50.00	-1,170.47

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

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	-1,192,505.08
80	6221	BUILDINGS & IMPROVEMENTS	.00	32,769,830.21
80	6222	A/D - BUILDINGS	.00	-13,213,741.28
80	6231	TECHNOLOGY EQUIPMENT	.00	3,032,004.50
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,703,345.43
80	6241	VEHICLES	.00	3,143,869.95
80	6242	A/D - VEHICLES	.00	-2,503,488.26
80	6251	GENERAL EQUIPMENT	.00	2,599,967.29
80	6252	A/D - GENERAL EQUIPMENT	.00	-1,208,570.16
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	381,230.00
TOTAL ASSETS			.00	25,661,318.72
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-25,661,318.72
TOTAL FUND BALANCE			.00	-25,661,318.72
TOTAL LIABILITIES + FUND BALANCE			.00	-25,661,318.72

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

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	706,298.38
	81	6252	A/D - GENERAL EQUIPMENT	.00	-698,448.43
	TOTAL ASSETS			.00	7,849.95
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-7,849.95
	TOTAL FUND BALANCE			.00	-7,849.95
	TOTAL LIABILITIES + FUND BALANCE			.00	-7,849.95

HANCOCK COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

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 2025 6

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 **