

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-591,869.46	5,328,460.76
		TOTAL ASSETS	-591,869.46	5,328,460.76
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-2,551.39	-2,551.39
10	7461	ACCR SALARIES & BENEFIT PAYABLE	32,806.96	67,384.34
10	7469	UNEMPLOYMENT BD PAID	13,564.25	2,605.97
10	7470	WORKERS COMP BD PAID	-5,321.46	-40,126.66
10	7472	FICA WITHHELD PAYABLE	15.10	15.10
10	7473	STATE TAX WITHHELD PAYABLE	-15,023.23	-15,023.23
10	7474	KTRS WITHHELD PAYABLE	.00	-58,441.42
10	7475	CERS WITHHELD PAYABLE	71,305.82	22,232.47
10	7603	PURCHASE OBLIGATIONS	-26,425.66	391,957.60
		TOTAL LIABILITIES	68,370.39	368,052.78
FUND BALANCE				
10	6302	REVENUES CONTROL	-737,888.94	-11,219,541.90
10	7602	EXPENDITURES CONTROL	1,234,962.35	10,080,244.47
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-373,826.15
10	8753	ASSIGNED-PURCH OBL - CURRENT	26,425.66	-391,957.60
10	8770	UNASSIGNED FUND BALANCE	.00	-3,791,432.36
		TOTAL FUND BALANCE	523,499.07	-5,696,513.54
		TOTAL LIABILITIES + FUND BALANCE	591,869.46	-5,328,460.76

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	112,609.05	79,299.56
		TOTAL ASSETS	112,609.05	79,299.56
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-9,200.54	37,585.53
		TOTAL LIABILITIES	-9,200.54	37,585.53
FUND BALANCE				
20	6302	REVENUES CONTROL	-235,952.25	-1,595,509.83
20	7602	EXPENDITURES CONTROL	123,343.20	1,404,568.38
20	8753	ASSIGNED-PURCH OBL - CURRENT	9,200.54	-37,585.53
20	8770	UNASSIGNED FUND BALANCE	.00	111,641.89
		TOTAL FUND BALANCE	-103,408.51	-116,885.09
		TOTAL LIABILITIES + FUND BALANCE	-112,609.05	-79,299.56

BALANCE SHEET FOR 2025 9

FUND: 21 SPECIAL REVENUE DISTR ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	653.60	13,929.15
		TOTAL ASSETS	653.60	13,929.15
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-61.36	161.03
		TOTAL LIABILITIES	-61.36	161.03
FUND BALANCE				
21	6302	REVENUES CONTROL	-838.94	-2,419.91
21	7602	EXPENDITURES CONTROL	185.34	29,669.28
21	8737	RESTRICTED - OTHER	.00	-41,178.52
21	8753	ASSIGNED-PURCH OBL - CURRENT	61.36	-161.03
		TOTAL FUND BALANCE	-592.24	-14,090.18
		TOTAL LIABILITIES + FUND BALANCE	-653.60	-13,929.15

BALANCE SHEET FOR 2025 9

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

BALANCE SHEET FOR 2025 9

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

BALANCE SHEET FOR 2025 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-30,997.97	3,258,714.78
		TOTAL ASSETS	-30,997.97	3,258,714.78
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,429,412.00
32	7602	EXPENDITURES CONTROL	30,997.97	800,975.22
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	30,997.97	-3,258,714.78
		TOTAL LIABILITIES + FUND BALANCE	30,997.97	-3,258,714.78

BALANCE SHEET FOR 2025 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	197,371.91
		TOTAL ASSETS	.00	197,371.91
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	.00	173,444.67
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-370,816.58
		TOTAL FUND BALANCE	.00	-197,371.91
		TOTAL LIABILITIES + FUND BALANCE	.00	-197,371.91

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BALANCE SHEET FOR 2025 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-30,997.97	-800,975.22
	40	7602 EXPENDITURES CONTROL	30,997.97	800,975.22
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2025 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-20,636.70	385,292.81
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		-20,636.70	605,810.59
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-382.59	-382.59
51	75410	UNFUNDED PENSION LIAB-OPEB	.00	-113,339.00
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-277,140.00
51	7603	PURCHASE OBLIGATIONS	-37.40	4,657.66
51	77000	DEFERRED INFLOW OF RES-OPEB	.00	-194,412.00
51	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-60,004.00
	TOTAL LIABILITIES		-419.99	-640,619.93
FUND BALANCE				
51	6302	REVENUES CONTROL	-115,212.21	-807,077.57
51	7602	EXPENDITURES CONTROL	136,231.50	1,042,558.12
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	37.40	-4,657.66
51	8770	UNASSIGNED FUND BALANCE	.00	-40,353.96
	TOTAL FUND BALANCE		21,056.69	34,809.34
	TOTAL LIABILITIES + FUND BALANCE		20,636.70	-605,810.59

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BALANCE SHEET FOR 2025 9

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	2,407.06	45,047.92
52	64000	DEFERRED OUTFLOW OF RES-OPEB	.00	9,991.00
52	6400P	DEFERRED OUTFLOWS OF RES-PENS.	.00	7,546.00
	TOTAL ASSETS		2,407.06	62,584.92
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	256.00	400.30
52	77000	DEFERRED INFLOW OF RES-OPEB	.00	-17,103.00
52	7700P	DEFERRED INFLOW OF RES-PENSION	.00	-5,279.00
	TOTAL LIABILITIES		256.00	-56,332.70
FUND BALANCE				
52	6302	REVENUES CONTROL	-7,603.52	-54,025.84
52	7602	EXPENDITURES CONTROL	5,196.46	51,039.24
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	-256.00	-400.30
52	8770	UNASSIGNED FUND BALANCE	.00	-731.00
	TOTAL FUND BALANCE		-2,663.06	-6,252.22
TOTAL LIABILITIES + FUND BALANCE			-2,407.06	-62,584.92

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 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	7602	EXPENDITURES CONTROL	.00	50.00
54	8712	UNRESTRICTED NET POSITION	.00	-1,220.47
		TOTAL FUND BALANCE	.00	-1,170.47
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,170.47

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BALANCE SHEET FOR 2025 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	-1,192,505.08
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
	TOTAL ASSETS		.00	25,280,088.72
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-25,280,088.72
	TOTAL FUND BALANCE		.00	-25,280,088.72
	TOTAL LIABILITIES + FUND BALANCE		.00	-25,280,088.72

BALANCE SHEET FOR 2025 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	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

BALANCE SHEET FOR 2025 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 2025 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 **