

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 10

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -269,774.85 | 5,058,685.91 |
| | | TOTAL ASSETS | -269,774.85 | 5,058,685.91 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -2,551.39 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -17,206.48 | 50,177.86 |
| 10 | 7469 | UNEMPLOYMENT BD PAID | -1,099.73 | 1,506.24 |
| 10 | 7470 | WORKERS COMP BD PAID | -5,530.21 | -45,656.87 |
| 10 | 7472 | FICA WITHHELD PAYABLE | .00 | 15.10 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | -348.00 | -15,371.23 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | .00 | -58,441.42 |
| 10 | 7475 | CERS WITHHELD PAYABLE | -74,519.73 | -52,287.26 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 134,500.87 | 526,566.65 |
| | | TOTAL LIABILITIES | 35,796.72 | 403,957.68 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -793,746.75 | -12,013,288.65 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,162,225.75 | 11,242,470.22 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -373,826.15 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -134,500.87 | -526,566.65 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -3,791,432.36 |
| | | TOTAL FUND BALANCE | 233,978.13 | -5,462,643.59 |
| | | TOTAL LIABILITIES + FUND BALANCE | 269,774.85 | -5,058,685.91 |

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 10

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 6,983.50 | 86,283.06 |
| | | TOTAL ASSETS | 6,983.50 | 86,283.06 |
| LIABILITIES | | | | |
| 20 | 7603 | PURCHASE OBLIGATIONS | -1,116.36 | 36,469.17 |
| | | TOTAL LIABILITIES | -1,116.36 | 36,469.17 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -156,877.44 | -1,752,387.27 |
| 20 | 7602 | EXPENDITURES CONTROL | 149,893.94 | 1,554,462.32 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 1,116.36 | -36,469.17 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | 111,641.89 |
| | | TOTAL FUND BALANCE | -5,867.14 | -122,752.23 |
| | | TOTAL LIABILITIES + FUND BALANCE | -6,983.50 | -86,283.06 |

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BALANCE SHEET FOR 2025 10

| FUND: 21 SPECIAL REVENUE DISTR ACTIVITY | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 2,821.63 | 16,750.78 |
| | | TOTAL ASSETS | 2,821.63 | 16,750.78 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | 7.88 | 168.91 |
| | | TOTAL LIABILITIES | 7.88 | 168.91 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -3,007.74 | -5,427.65 |
| 21 | 7602 | EXPENDITURES CONTROL | 186.11 | 29,855.39 |
| 21 | 8737 | RESTRICTED - OTHER | .00 | -41,178.52 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -7.88 | -168.91 |
| | | TOTAL FUND BALANCE | -2,829.51 | -16,919.69 |
| | | TOTAL LIABILITIES + FUND BALANCE | -2,821.63 | -16,750.78 |

BALANCE SHEET FOR 2025 10

| 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 10

| 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 |

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BALANCE SHEET FOR 2025 10

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

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BALANCE SHEET FOR 2025 10

| 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 |

BALANCE SHEET FOR 2025 10

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

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BALANCE SHEET FOR 2025 10

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|---|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 28,594.99 | 413,887.80 |
| 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 | | 28,594.99 | 634,405.58 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | .00 | -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 | 2,577.94 | 7,235.60 |
| 51 | 77000 | DEFERRED INFLOW OF RES-OPEB | .00 | -194,412.00 |
| 51 | 7700P | DEFERRED INFLOW OF RES-PENSION | .00 | -60,004.00 |
| | TOTAL LIABILITIES | | 2,577.94 | -638,041.99 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -152,530.87 | -959,608.44 |
| 51 | 7602 | EXPENDITURES CONTROL | 123,935.88 | 1,166,494.00 |
| 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 | -2,577.94 | -7,235.60 |
| 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | -40,353.96 |
| | TOTAL FUND BALANCE | | -31,172.93 | 3,636.41 |
| | TOTAL LIABILITIES + FUND BALANCE | | -28,594.99 | -634,405.58 |

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BALANCE SHEET FOR 2025 10

| FUND: 52 DAY CARE OPERATIONS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------|---|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -3,035.97 | 42,011.95 |
| 52 | 64000 | DEFERRED OUTFLOW OF RES-OPEB | .00 | 9,991.00 |
| 52 | 6400P | DEFERRED OUTFLOWS OF RES-PENS. | .00 | 7,546.00 |
| | TOTAL ASSETS | | -3,035.97 | 59,548.95 |
| 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 | -400.30 | .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 | | -400.30 | -56,733.00 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -4,626.38 | -58,652.22 |
| 52 | 7602 | EXPENDITURES CONTROL | 7,662.35 | 58,701.59 |
| 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 | 400.30 | .00 |
| 52 | 8770 | UNASSIGNED FUND BALANCE | .00 | -731.00 |
| | TOTAL FUND BALANCE | | 3,436.27 | -2,815.95 |
| | TOTAL LIABILITIES + FUND BALANCE | | 3,035.97 | -59,548.95 |

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 10

| 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 |

HANCOCK COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 10

| 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 10

| 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 10

| 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 10

| 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 **