

# HICKMAN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-104,975.09	3,346,262.14
		TOTAL ASSETS	-104,975.09	3,346,262.14
<b>LIABILITIES</b>				
10	7603	PURCHASE OBLIGATIONS	-2,291.58	44,859.61
		TOTAL LIABILITIES	-2,291.58	44,859.61
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-345,495.25	-7,871,277.65
10	7602	EXPENDITURES CONTROL	450,470.34	4,585,015.51
10	8732	RESTRICTED SICK LEAVE	.00	-60,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	2,291.58	-44,859.61
		TOTAL FUND BALANCE	107,266.67	-3,391,121.75
		TOTAL LIABILITIES + FUND BALANCE	104,975.09	-3,346,262.14

## BALANCE SHEET FOR 2024 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	15,005.35	504,669.71
		TOTAL ASSETS	15,005.35	504,669.71
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	.00	202,657.85
		TOTAL LIABILITIES	.00	202,657.85
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-130,236.31	-1,820,222.05
20	7602	EXPENDITURES CONTROL	115,230.96	1,315,552.34
20	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-202,657.85
		TOTAL FUND BALANCE	-15,005.35	-707,327.56
		TOTAL LIABILITIES + FUND BALANCE	-15,005.35	-504,669.71

## BALANCE SHEET FOR 2024 11

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-3,595.61	27,717.84
		<b>TOTAL ASSETS</b>	<b>-3,595.61</b>	<b>27,717.84</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-2,350.00	-69,082.69
21	7602	EXPENDITURES CONTROL	5,945.61	41,364.85
		<b>TOTAL FUND BALANCE</b>	<b>3,595.61</b>	<b>-27,717.84</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>3,595.61</b>	<b>-27,717.84</b>

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## BALANCE SHEET FOR 2024 11

FUND: 25 SR STUDENT ACTIVITY FD				NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
ASSETS						
	25	6106	7020	OTHER CASH	.00	21,131.48
	25	6106	7050	OTHER CASH	.00	123,030.92
		TOTAL ASSETS			.00	144,162.40
FUND BALANCE						
	25	6302		REVENUES CONTROL	.00	-144,162.40
		TOTAL FUND BALANCE			.00	-144,162.40
		TOTAL LIABILITIES + FUND BALANCE			.00	-144,162.40

## BALANCE SHEET FOR 2024 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	31,058.00	194,922.00
		TOTAL ASSETS	31,058.00	194,922.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-31,058.00	-64,368.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-130,554.00
		TOTAL FUND BALANCE	-31,058.00	-194,922.00
		TOTAL LIABILITIES + FUND BALANCE	-31,058.00	-194,922.00

## BALANCE SHEET FOR 2024 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	102,283.43
	TOTAL ASSETS		.00	102,283.43
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-288,694.00
32	7602	EXPENDITURES CONTROL	.00	290,132.27
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-103,721.70
	TOTAL FUND BALANCE		.00	-102,283.43
	TOTAL LIABILITIES + FUND BALANCE		.00	-102,283.43

## BALANCE SHEET FOR 2024 11

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6105	CASH WITH FISCAL AGENTS	.00	557.00
		TOTAL ASSETS	.00	557.00
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-325,481.52
40	7602	EXPENDITURES CONTROL	.00	325,481.52
40	8736	RESTRICTED - DEBT SERVICE	.00	-557.00
		TOTAL FUND BALANCE	.00	-557.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-557.00

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## BALANCE SHEET FOR 2024 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	24,997.14	273,565.04
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,648.83
51	64000	DEFERRED OUTFLOWS - OPEB	.00	14,605.36
51	6400P	DEFERRED OUTFLOWS - PENSION	.00	24,674.27
TOTAL ASSETS			<b>24,997.14</b>	<b>336,493.50</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED PENSION LIAB - OPEB	.00	-29,637.17
51	7541P	UNFUNDED PENSION LIAB- PENSION	.00	-108,578.55
51	7603	PURCHASE OBLIGATIONS	4,602.00	76,544.91
51	77000	DEFERRED INFLOWS - OPEB	.00	-21,095.22
51	7700P	DEFERRED INFLOW-PENSION LIAB	.00	-27,913.83
TOTAL LIABILITIES			<b>4,602.00</b>	<b>-110,679.86</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-66,276.98	-907,128.82
51	7602	EXPENDITURES CONTROL	41,279.84	627,629.72
51	8712	UNRESTRICTED NET POSITION	.00	184,969.15
51	87370	RESTRICTED - OPEB	.00	36,127.02
51	8737P	RETRICTED - OTHER - PENSION	.00	111,818.12
51	8739	RESTRICTED-NET POSITION-FD SVC	.00	-184,969.15
51	8739I	RESTRICTED-NET POSITION FS INV	.00	-17,714.77
51	8753	ASSIGNED-PURCH OBL - CURRENT	-4,602.00	-76,544.91
TOTAL FUND BALANCE			<b>-29,599.14</b>	<b>-225,813.64</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-24,997.14</b>	<b>-336,493.50</b>



## BALANCE SHEET FOR 2024 11

FUND: 7000 FIDUCIARY TRUST & AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	-12,955.39	19,073.61
		TOTAL ASSETS	-12,955.39	19,073.61
FUND BALANCE				
	70	6302 REVENUES CONTROL	.00	-43,500.00
	70	7602 EXPENDITURES CONTROL	12,955.39	24,426.39
		TOTAL FUND BALANCE	12,955.39	-19,073.61
		TOTAL LIABILITIES + FUND BALANCE	12,955.39	-19,073.61

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## BALANCE SHEET FOR 2024 11

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	69,650.00
80	6211	LAND IMPROVEMENTS	.00	363,523.27
80	6212	ACC DEPREC-LAND IMPROVEMENTS	.00	-272,009.98
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	15,743,214.75
80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-7,900,493.97
80	6231	TECHNOLOGY EQUIPMENT	.00	33,559.74
80	6232	ACCUM DEPREC-TECHNOLOGY EQUIP	.00	-25,023.32
80	6241	VEHICLES	.00	951,477.19
80	6242	ACC DEPRECIATION-VEHICLES	.00	-549,131.89
80	6251	GENERAL EQUIPMENT	.00	482,550.88
80	6252	ACCUM DEP-GENERAL EQUIPMENT	.00	-147,357.73
	TOTAL ASSETS		.00	8,749,958.94
FUND BALANCE				
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-8,749,958.94
	TOTAL FUND BALANCE		.00	-8,749,958.94
	TOTAL LIABILITIES + FUND BALANCE		.00	-8,749,958.94

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## BALANCE SHEET FOR 2024 11

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS AND BUILDING IMPROVE	.00	1,035,533.05
81	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-778,553.85
81	6251	GENERAL EQUIPMENT	.00	396,307.72
81	6252	ACCUM DEP-GENERAL EQUIPMENT	.00	-276,962.15
	TOTAL ASSETS		.00	376,324.77
FUND BALANCE				
81	8711	NET INVESTMNT IN CAPITAL ASSET	.00	-376,324.77
	TOTAL FUND BALANCE		.00	-376,324.77
	TOTAL LIABILITIES + FUND BALANCE		.00	-376,324.77

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## BALANCE SHEET FOR 2024 11

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	3,391,522.00
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>3,391,522.00</b>
<b>LIABILITIES</b>				
90	7491	CURRENT PORTION OF BOND OBLIGA	.00	-410,000.00
90	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-44,609.00
90	7495	CURR PORTION OF CAP LEASE OBLG	.00	-26,498.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-2,771,465.00
90	7531	LEASE OBLIGATION (LONG TERM)	.00	-45,508.00
		<b>TOTAL LIABILITIES</b>	<b>.00</b>	<b>-3,298,080.00</b>
<b>FUND BALANCE</b>				
90	8732	RESTRICTED SICK LEAVE	.00	-93,442.00
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-93,442.00</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-3,391,522.00</b>

\*\* END OF REPORT - Generated by Kim Wilson \*\*