

HICKMAN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	93,805.99	3,295,871.66
		TOTAL ASSETS	93,805.99	3,295,871.66
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	28,520.05	.00
10	7461	HEALTH INS WITHHOLDING	53.46	53.46
10	7603	PURCHASE OBLIGATIONS	70,710.89	70,710.89
		TOTAL LIABILITIES	99,284.40	70,764.35
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,393,920.66	-3,393,920.66
10	7602	EXPENDITURES CONTROL	182,995.54	182,995.54
10	8732	RESTRICTED SICK LEAVE	.00	-85,000.00
10	8741	COMMITTED - SITE-BASED CFWD	39,062.88	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-70,710.89	-70,710.89
10	8770	UNASSIGNED FUND BALANCE	3,049,482.74	.00
		TOTAL FUND BALANCE	-193,090.39	-3,366,636.01
		TOTAL LIABILITIES + FUND BALANCE	-93,805.99	-3,295,871.66

HICKMAN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	289,546.20	325,438.64
20	6155	INTERGOV REC - INDIRECT FED	-303,335.15	.00
		TOTAL ASSETS	-13,788.95	325,438.64
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	35,095.88	.00
20	7481	ADVANCES FROM GRANTORS	304,131.71	.00
20	7603	PURCHASE OBLIGATIONS	160,896.02	160,896.02
		TOTAL LIABILITIES	500,123.61	160,896.02
FUND BALANCE				
20	6302	REVENUES CONTROL	-355,836.04	-355,836.04
20	7602	EXPENDITURES CONTROL	30,397.40	30,397.40
20	8753	ASSIGNED-PURCH OBL - CURRENT	-160,896.02	-160,896.02
		TOTAL FUND BALANCE	-486,334.66	-486,334.66
		TOTAL LIABILITIES + FUND BALANCE	13,788.95	-325,438.64

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BALANCE SHEET FOR 2025 1

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-9,214.16	23,501.38
		TOTAL ASSETS	-9,214.16	23,501.38
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	64.14	.00
21	7603	PURCHASE OBLIGATIONS	110.00	110.00
		TOTAL LIABILITIES	174.14	110.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-32,931.40	-32,931.40
21	7602	EXPENDITURES CONTROL	9,430.02	9,430.02
21	8753	ASSIGNED-PURCH OBL - CURRENT	-110.00	-110.00
21	8757	ASSIGNED - OTHER	32,651.40	.00
		TOTAL FUND BALANCE	9,040.02	-23,611.38
		TOTAL LIABILITIES + FUND BALANCE	9,214.16	-23,501.38

HICKMAN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 25 SR STUDENT ACTIVITY FD				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6106	7020	OTHER CASH	.00	20,266.84
25	6106	7050	OTHER CASH	.00	98,193.21
	TOTAL ASSETS			.00	118,460.05
FUND BALANCE					
25	6302		REVENUES CONTROL	-118,460.05	-118,460.05
25	8737	7020	RESTRICTED - OTHER	20,266.84	.00
25	8737	7050	RESTRICTED - OTHER	98,193.21	.00
	TOTAL FUND BALANCE			.00	-118,460.05
TOTAL LIABILITIES + FUND BALANCE				.00	-118,460.05

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BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	32,706.95	227,628.95
		TOTAL ASSETS	32,706.95	227,628.95
FUND BALANCE				
31	6302	REVENUES CONTROL	-97,074.95	-97,074.95
31	8737	RESTRICTED - OTHER	64,368.00	.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-130,554.00
		TOTAL FUND BALANCE	-32,706.95	-227,628.95
		TOTAL LIABILITIES + FUND BALANCE	-32,706.95	-227,628.95

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BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	52,561.20	193,140.63
	TOTAL ASSETS		52,561.20	193,140.63
FUND BALANCE				
32	6302	REVENUES CONTROL	-110,588.46	-110,588.46
32	7602	EXPENDITURES CONTROL	21,169.53	21,169.53
32	8737	RESTRICTED - OTHER	36,857.73	.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-103,721.70
	TOTAL FUND BALANCE		-52,561.20	-193,140.63
	TOTAL LIABILITIES + FUND BALANCE		-52,561.20	-193,140.63

BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6105	CASH WITH FISCAL AGENTS	.00	1,174.70
		TOTAL ASSETS	.00	1,174.70
FUND BALANCE				
40	6302	REVENUES CONTROL	-29,203.13	-29,203.13
40	7602	EXPENDITURES CONTROL	29,203.13	29,203.13
40	8736	RESTRICTED - DEBT SERVICE	.00	-1,174.70
		TOTAL FUND BALANCE	.00	-1,174.70
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,174.70

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BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-6,763.16	183,327.34
51	6171	INVENTORIES FOR CONSUMPTION	.00	22,043.98
51	64000	DEFERRED OUTFLOWS - OPEB	.00	14,605.36
51	6400P	DEFERRED OUTFLOWS - PENSION	.00	24,674.27
	TOTAL ASSETS		-6,763.16	244,650.95
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	3,522.89	.00
51	75410	UNFUNDED PENSION LIAB - OPEB	.00	-29,637.17
51	7541P	UNFUNDED PENSION LIAB- PENSION	.00	-108,578.55
51	7603	PURCHASE OBLIGATIONS	71,942.91	71,942.91
51	77000	DEFERRED INFLOWS - OPEB	.00	-21,095.22
51	7700P	DEFERRED INFLOW-PENSION LIAB	.00	-27,913.83
	TOTAL LIABILITIES		75,465.80	-115,281.86
FUND BALANCE				
51	6302	REVENUES CONTROL	-188,550.36	-188,550.36
51	7602	EXPENDITURES CONTROL	5,223.02	5,223.02
51	87370	RESTRICTED - OPEB	.00	36,127.02
51	8737P	RESTRICTED - OTHER - PENSION	.00	111,818.12
51	8739	RESTRICTED-NET POSITION-FD SVC	186,567.61	.00
51	8739I	RESTRICTED-NET POSITION FS INV	.00	-22,043.98
51	8753	ASSIGNED-PURCH OBL - CURRENT	-71,942.91	-71,942.91
	TOTAL FUND BALANCE		-68,702.64	-129,369.09
	TOTAL LIABILITIES + FUND BALANCE		6,763.16	-244,650.95

BALANCE SHEET FOR 2025 1

FUND: 7000 FIDUCIARY TRUST & AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	75,245.50	75,300.00
		TOTAL ASSETS	75,245.50	75,300.00
LIABILITIES				
70	7421	ACCOUNTS PAYABLE	54.50	.00
		TOTAL LIABILITIES	54.50	.00
FUND BALANCE				
70	6302	REVENUES CONTROL	-75,300.00	-75,300.00
		TOTAL FUND BALANCE	-75,300.00	-75,300.00
		TOTAL LIABILITIES + FUND BALANCE	-75,245.50	-75,300.00

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BALANCE SHEET FOR 2025 1

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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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 2025 1

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	3,391,522.00
		TOTAL ASSETS	.00	3,391,522.00
LIABILITIES				
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
		TOTAL LIABILITIES	.00	-3,298,080.00
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	-93,442.00
		TOTAL FUND BALANCE	.00	-93,442.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-3,391,522.00

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