

# HICKMAN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-61,187.74	3,427,115.13
		<b>TOTAL ASSETS</b>	<b>-61,187.74</b>	<b>3,427,115.13</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	1,241.35	.00
10	7474	KTRS WITHHELD PAYABLE	6.25	.00
10	7603	PURCHASE OBLIGATIONS	43,032.20	116,239.71
		<b>TOTAL LIABILITIES</b>	<b>44,279.80</b>	<b>116,239.71</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-522,108.62	-4,470,355.68
10	7602	EXPENDITURES CONTROL	582,048.76	1,128,240.55
10	8732	RESTRICTED SICK LEAVE	.00	-85,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-43,032.20	-116,239.71
		<b>TOTAL FUND BALANCE</b>	<b>16,907.94</b>	<b>-3,543,354.84</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>61,187.74</b>	<b>-3,427,115.13</b>

# HICKMAN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-65,979.78	70,461.75
		TOTAL ASSETS	-65,979.78	70,461.75
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-122,588.04	55,809.25
		TOTAL LIABILITIES	-122,588.04	55,809.25
FUND BALANCE				
20	6302	REVENUES CONTROL	-100,868.07	-511,490.73
20	7602	EXPENDITURES CONTROL	166,847.85	441,028.98
20	8753	ASSIGNED-PURCH OBL - CURRENT	122,588.04	-55,809.25
		TOTAL FUND BALANCE	188,567.82	-126,271.00
		TOTAL LIABILITIES + FUND BALANCE	65,979.78	-70,461.75

# HICKMAN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-1,113.91	20,441.78
		TOTAL ASSETS	-1,113.91	20,441.78
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-23.45	.00
		TOTAL LIABILITIES	-23.45	.00
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-7,114.44	-40,210.84
21	7602	EXPENDITURES CONTROL	8,228.35	19,769.06
21	8753	ASSIGNED-PURCH OBL - CURRENT	23.45	.00
		TOTAL FUND BALANCE	1,137.36	-20,441.78
		TOTAL LIABILITIES + FUND BALANCE	1,113.91	-20,441.78

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## BALANCE SHEET FOR 2025 3

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	.00	-118,460.05
		TOTAL FUND BALANCE			.00	-118,460.05
		TOTAL LIABILITIES + FUND BALANCE			.00	-118,460.05

## BALANCE SHEET FOR 2025 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	600.29	228,873.73
		TOTAL ASSETS	600.29	228,873.73
FUND BALANCE				
31	6302	REVENUES CONTROL	-600.29	-98,319.73
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-130,554.00
		TOTAL FUND BALANCE	-600.29	-228,873.73
		TOTAL LIABILITIES + FUND BALANCE	-600.29	-228,873.73

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## BALANCE SHEET FOR 2025 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-316,581.40	-154,186.55
		TOTAL ASSETS	-316,581.40	-154,186.55
FUND BALANCE				
32	6302	REVENUES CONTROL	-476.91	-111,577.40
32	7602	EXPENDITURES CONTROL	317,058.31	369,485.65
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-103,721.70
		TOTAL FUND BALANCE	316,581.40	154,186.55
		TOTAL LIABILITIES + FUND BALANCE	316,581.40	154,186.55

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## BALANCE SHEET FOR 2025 3

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	-216,880.27	-246,744.11
40	7602	EXPENDITURES CONTROL	216,880.27	246,744.11
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 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	7,532.18	149,272.75
51	6171	INVENTORIES FOR CONSUMPTION	.00	25,374.50
51	64000	DEFERRED OUTFLOWS - OPEB	.00	13,454.76
51	6400P	DEFERRED OUTFLOWS - PENSION	.00	32,541.34
51	65410	FUNDED OPEB ASSETS	.00	2,192.87
	<b>TOTAL ASSETS</b>		<b>7,532.18</b>	<b>222,836.22</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	540.00	.00
51	7541P	UNFUNDED PENSION LIAB- PENSION	.00	-101,914.64
51	7603	PURCHASE OBLIGATIONS	-6,635.10	.00
51	77000	DEFERRED INFLOWS - OPEB	.00	-42,852.05
51	7700P	DEFERRED INFLOW-PENSION LIAB	.00	-28,847.12
	<b>TOTAL LIABILITIES</b>		<b>-6,095.10</b>	<b>-173,613.81</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-75,135.46	-308,918.87
51	7602	EXPENDITURES CONTROL	67,063.28	134,271.62
51	87370	RESTRICTED - OPEB	.00	27,204.41
51	8737P	RETRICTED - OTHER - PENSION	.00	98,220.43
51	8753	ASSIGNED-PURCH OBL - CURRENT	6,635.10	.00
	<b>TOTAL FUND BALANCE</b>		<b>-1,437.08</b>	<b>-49,222.41</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-7,532.18</b>	<b>-222,836.22</b>



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## BALANCE SHEET FOR 2025 3

FUND: 7000 FIDUCIARY TRUST & AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	-116.69	75,183.31
		TOTAL ASSETS	-116.69	75,183.31
FUND BALANCE				
	70	6302 REVENUES CONTROL	.00	-75,300.00
	70	7602 EXPENDITURES CONTROL	116.69	116.69
		TOTAL FUND BALANCE	116.69	-75,183.31
		TOTAL LIABILITIES + FUND BALANCE	116.69	-75,183.31

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## BALANCE SHEET FOR 2025 3

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	-286,971.03
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	15,781,972.75
80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-8,332,434.37
80	6231	TECHNOLOGY EQUIPMENT	.00	11,380.00
80	6232	ACCUM DEPREC-TECHNOLOGY EQUIP	.00	-5,119.58
80	6241	VEHICLES	.00	931,344.19
80	6242	ACC DEPRECIATION-VEHICLES	.00	-454,442.72
80	6251	GENERAL EQUIPMENT	.00	504,506.97
80	6252	ACCUM DEP-GENERAL EQUIPMENT	.00	-170,448.77
	TOTAL ASSETS		.00	8,412,960.71
FUND BALANCE				
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-8,412,960.71
	TOTAL FUND BALANCE		.00	-8,412,960.71
	TOTAL LIABILITIES + FUND BALANCE		.00	-8,412,960.71

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## BALANCE SHEET FOR 2025 3

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	-800,779.15
81	6251	GENERAL EQUIPMENT	.00	402,727.04
81	6252	ACCUM DEP-GENERAL EQUIPMENT	.00	-290,679.54
	TOTAL ASSETS		.00	346,801.40
FUND BALANCE				
81	8711	NET INVESTMNT IN CAPITAL ASSET	.00	-346,801.40
	TOTAL FUND BALANCE		.00	-346,801.40
	TOTAL LIABILITIES + FUND BALANCE		.00	-346,801.40

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## BALANCE SHEET FOR 2025 3

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	2,846,449.00
		TOTAL ASSETS	.00	2,846,449.00
LIABILITIES				
90	7491	CURRENT PORTION OF BOND OBLIGA	.00	-145,000.00
90	7495	CURR PORTION OF CAP LEASE OBLG	.00	-73,445.00
90	7511	BONDS PAYABLE (LONG TERM)	.00	-2,075,923.00
90	7531	LEASE OBLIGATION (LONG TERM)	.00	-473,528.00
		TOTAL LIABILITIES	.00	-2,767,896.00
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE	.00	-78,553.00
		TOTAL FUND BALANCE	.00	-78,553.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,846,449.00

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