HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1		GENERAL FUND			
ASSETS					
	10	6101	CASH IN BANK	-7,592.23	4,422,551.46
	10	6180	PREPAID EXPENDITURES	.00	196.41
		TOTAL ASSETS		-7,592.23	4,422,747.87
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	2,374.55	.00
	10	7461	HEALTH INS WITHHOLDING	261.86	.00
	10	7603	PURCHASE OBLIGATIONS	37,691.27	229,868.25
		TOTAL LIABILITIES		40,327.68	229,868.25
FUND BALANCE					
	10	6302	REVENUES CONTROL	-333,611.38	-683,694.98
	10	7602	EXPENDITURES CONTROL	338,567.20	553,379.69
	10	8732	RESTRICTED SICK LEAVE	.00	-64,000.00
	10	8741	COMMITTED - SITE-BASED CFWD	.00	-43,660.57
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-37,691.27	-229,868.25
	10	8770	UNASSIGNED FUND BALANCE	.00	-4,184,772.01
		TOTAL FUND BALANCE		-32,735.45	-4,652,616.12
		TOTAL LIABILITIES + FUND BALANCE		7,592.23	-4,422,747.87

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	-96,259.03	240,973.13
		TOTAL ASSETS		-96,259.03	240,973.13
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-125,192.03	98,265.37
		TOTAL LIABILITIES		-125,192.03	98,265.37
FUND BALANCE					
	20	6302	REVENUES CONTROL	-82,566.26	-494,096.40
	20	7602	EXPENDITURES CONTROL	178,825.29	253,123.27
	20	8753	ASSIGNED-PURCH OBL - CURRENT	125,192.03	-98,265.37
		TOTAL FUND BALANCE		221,451.06	-339,238.50
		TOTAL LIABILITIES + FUND BALANCE		96,259.03	-240,973.13

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-200.00	31,699.95
		TOTAL ASSETS		-200.00	31,699.95
FUND BALANCE					
	21	7602	EXPENDITURES CONTROL	200.00	200.00
	21	8757	ASSIGNED - OTHER	.00	-31,899.95
		TOTAL FUND BALANCE		200.00	-31,699.95
		TOTAL LIABILITIES + FUND BALANCE		200.00	-31,699.95

BALANCE SHEET FOR 2026 2

FUND: 25 SR STUDENT ACTIVITY FD					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	25	6106	7020	OTHER CASH	.00	15,560.74
	25	6106	7050	OTHER CASH	.00	126,364.59
		TOTAL ASSETS			.00	141,925.33
FUND BALANCE						
	25	8737	7020	RESTRICTED - OTHER	.00	-15,560.74
	25	8737	7050	RESTRICTED - OTHER	.00	-126,364.59
		TOTAL FUND BALANCE			.00	-141,925.33
		TOTAL LIABILITIES + FUND BALANCE			.00	-141,925.33

BALANCE SHEET FOR 2026 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	498.87	162,349.64
		TOTAL ASSETS		498.87	162,349.64
FUND BALANCE					
	31	6302	REVENUES CONTROL	-498.87	-31,795.64
	31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-130,554.00
		TOTAL FUND BALANCE		-498.87	-162,349.64
		TOTAL LIABILITIES + FUND BALANCE		-498.87	-162,349.64

BALANCE SHEET FOR 2026 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	396.34	145,274.48
		TOTAL ASSETS		396.34	145,274.48
FUND BALANCE					
	32	6302	REVENUES CONTROL	-396.34	-62,238.42
	32	7602	EXPENDITURES CONTROL	.00	20,685.64
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-103,721.70
		TOTAL FUND BALANCE		-396.34	-145,274.48
		TOTAL LIABILITIES + FUND BALANCE		-396.34	-145,274.48

BALANCE SHEET FOR 2026 2

FUND: 400 DEBT SERVICE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6105	CASH WITH FISCAL AGENTS	.00	1,553.13
		TOTAL ASSETS		.00	1,553.13
FUND BALANCE					
	40	6302	REVENUES CONTROL	-405.95	-29,234.07
	40	7602	EXPENDITURES CONTROL	405.95	29,234.07
	40	8736	RESTRICTED - DEBT SERVICE	.00	-1,553.13
		TOTAL FUND BALANCE		.00	-1,553.13
		TOTAL LIABILITIES + FUND BALANCE		.00	-1,553.13

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-49,500.09	147,612.95
	51	6171	INVENTORIES FOR CONSUMPTION	.00	10,381.58
	51	6400O	DEFERRED OUTFLOWS - OPEB	.00	13,454.76
	51	6400P	DEFERRED OUTFLOWS - PENSION	.00	32,541.34
	51	6541O	FUNDED OPEB ASSETS	.00	2,192.87
		TOTAL ASSETS		-49,500.09	206,183.50
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIAB- PENSION	.00	-101,914.64
	51	7603	PURCHASE OBLIGATIONS	-31,118.04	.00
	51	7700O	DEFERRED INFLOWS - OPEB	.00	-42,852.05
	51	7700P	DEFERRED INFLOW-PENSION LIAB	.00	-28,847.12
		TOTAL LIABILITIES		-31,118.04	-173,613.81
FUND BALANCE					
	51	6302	REVENUES CONTROL	-6,782.19	-28,205.48
	51	7602	EXPENDITURES CONTROL	56,282.28	62,672.03
	51	8737O	RESTRICTED - OPEB	.00	27,204.41
	51	8737P	RETRICTED - OTHER - PENSION	.00	98,220.43
	51	8739	RESTRICTED-NET POSITION-FD SVC	.00	-182,079.50
	51	8739I	RESTRICTED-NET POSITION FS INV	.00	-10,381.58
	51	8753	ASSIGNED-PURCH OBL - CURRENT	31,118.04	.00
		TOTAL FUND BALANCE		80,618.13	-32,569.69
		TOTAL LIABILITIES + FUND BALANCE		49,500.09	-206,183.50

BALANCE SHEET FOR 2026 2

FUND: 7000 FIDUCIARY TRUST & AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	.00	37,650.00
		TOTAL ASSETS		.00	37,650.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	.00	-37,650.00
		TOTAL FUND BALANCE		.00	-37,650.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-37,650.00

BALANCE SHEET FOR 2026 2

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	69,650.00
	80	6211	LAND IMPROVEMENTS	.00	748,639.42
	80	6212	ACC DEPREC-LAND IMPROVEMENTS	.00	-286,971.03
	80	6221	BUILDINGS AND BUILDING IMPROVE	.00	15,923,453.68
	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	589,646.64
	80	6252	ACCUM DEP-GENERAL EQUIPMENT	.00	-170,448.77
		TOTAL ASSETS		.00	9,024,697.46
FUND BALANCE					
	80	8710	INVESTMENT IN GOVERN ASSETS	.00	-9,024,697.46
		TOTAL FUND BALANCE		.00	-9,024,697.46
		TOTAL LIABILITIES + FUND BALANCE		.00	-9,024,697.46

BALANCE SHEET FOR 2026 2

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	404,475.84
	81	6252	ACCUM DEP-GENERAL EQUIPMENT	.00	-271,103.34
		TOTAL ASSETS		.00	368,126.40
FUND BALANCE					
	81	8711	NET INVESTMNT IN CAPITAL ASSET	.00	-368,126.40
		TOTAL FUND BALANCE		.00	-368,126.40
		TOTAL LIABILITIES + FUND BALANCE		.00	-368,126.40

BALANCE SHEET FOR 2026 2

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG-TERM DEBT	.00	2,640,573.00
		TOTAL ASSETS		.00	2,640,573.00
LIABILITIES					
	90	7491	CURRENT PORTION OF BOND OBLIGA	.00	-150,000.00
	90	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-17,881.00
	90	7495	CURR PORTION OF CAP LEASE OBLG	.00	-64,990.00
	90	7511	BONDS PAYABLE (LONG TERM)	.00	-1,929,195.00
	90	7531	LEASE OBLIGATION (LONG TERM)	.00	-408,538.00
		TOTAL LIABILITIES		.00	-2,570,604.00
FUND BALANCE					
	90	8732	RESTRICTED SICK LEAVE	.00	-69,969.00
		TOTAL FUND BALANCE		.00	-69,969.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-2,640,573.00

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