

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	110,415.75	4,430,143.69	
10	6180	PREPAID EXPENDITURES	.00	196.41	
TOTAL ASSETS			110,415.75	4,430,340.10	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	25,117.22	.00	
10	7461	HEALTH INS WITHHOLDING	-261.86	-261.86	
10	7603	PURCHASE OBLIGATIONS	192,176.98	192,176.98	
TOTAL LIABILITIES			217,032.34	191,915.12	
FUND BALANCE					
10	6302	REVENUES CONTROL	-350,083.60	-350,083.60	
10	7602	EXPENDITURES CONTROL	214,812.49	214,812.49	
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	-192,176.98	-192,176.98	
10	8770	UNASSIGNED FUND BALANCE	.00	-4,187,146.56	
TOTAL FUND BALANCE			-327,448.09	-4,622,255.22	
TOTAL LIABILITIES + FUND BALANCE			-110,415.75	-4,430,340.10	

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	103,718.43	337,232.16
	20	6153	ACCOUNTS RECEIVABLE	-5,285.00	.00
	20	6154	INTERGOVERNMENTAL REC-STATE	-5,316.00	.00
	20	6155	INTERGOV REC - INDIRECT FED	-133,958.45	.00
		TOTAL ASSETS		-40,841.02	337,232.16
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	16,974.85	.00
	20	7481	ADVANCES FROM GRANTORS	361,098.33	.00
	20	7603	PURCHASE OBLIGATIONS	171,373.88	171,373.88
		TOTAL LIABILITIES		549,447.06	171,373.88
FUND BALANCE					
	20	6302	REVENUES CONTROL	-411,530.14	-411,530.14
	20	7602	EXPENDITURES CONTROL	74,297.98	74,297.98
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-171,373.88	-171,373.88
		TOTAL FUND BALANCE		-508,606.04	-508,606.04
		TOTAL LIABILITIES + FUND BALANCE		40,841.02	-337,232.16

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-175.00	31,899.95
		TOTAL ASSETS	-175.00	31,899.95
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	175.00	.00
		TOTAL LIABILITIES	175.00	.00
FUND BALANCE				
21	8757	ASSIGNED - OTHER	.00	-31,899.95
		TOTAL FUND BALANCE	.00	-31,899.95
		TOTAL LIABILITIES + FUND BALANCE	175.00	-31,899.95

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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

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	31,296.77	161,850.77
			TOTAL ASSETS	31,296.77	161,850.77
FUND BALANCE					
	31	6302	REVENUES CONTROL	-31,296.77	-31,296.77
	31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-130,554.00
			TOTAL FUND BALANCE	-31,296.77	-161,850.77
			TOTAL LIABILITIES + FUND BALANCE	-31,296.77	-161,850.77

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	41,156.44	144,878.14
			TOTAL ASSETS	41,156.44	144,878.14
FUND BALANCE					
	32	6302	REVENUES CONTROL	-61,842.08	-61,842.08
	32	7602	EXPENDITURES CONTROL	20,685.64	20,685.64
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-103,721.70
			TOTAL FUND BALANCE	-41,156.44	-144,878.14
			TOTAL LIABILITIES + FUND BALANCE	-41,156.44	-144,878.14

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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	-28,828.12	-28,828.12
	40	7602	EXPENDITURES CONTROL	28,828.12	28,828.12
	40	8736	RESTRICTED - DEBT SERVICE	.00	-1,553.13
			TOTAL FUND BALANCE	.00	-1,553.13
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,553.13

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	12,421.67	197,113.04
51	6171	INVENTORIES FOR CONSUMPTION	.00	10,381.58
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
TOTAL ASSETS			12,421.67	255,683.59
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	2,611.87	.00
51	7541P	UNFUNDED PENSION LIAB- PENSION	.00	-101,914.64
51	77000	DEFERRED INFLOWS - OPEB	.00	-42,852.05
51	7700P	DEFERRED INFLOW-PENSION LIAB	.00	-28,847.12
TOTAL LIABILITIES			2,611.87	-173,613.81
FUND BALANCE				
51	6302	REVENUES CONTROL	-21,423.29	-21,423.29
51	7602	EXPENDITURES CONTROL	6,389.75	6,389.75
51	87370	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
TOTAL FUND BALANCE			-15,033.54	-82,069.78
TOTAL LIABILITIES + FUND BALANCE			-12,421.67	-255,683.59

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FUND: 7000 FIDUCIARY TRUST & AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	36,555.68	37,650.00
			TOTAL ASSETS	36,555.68	37,650.00
LIABILITIES					
	70	7421	ACCOUNTS PAYABLE	1,094.32	.00
			TOTAL LIABILITIES	1,094.32	.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	-37,650.00	-37,650.00
			TOTAL FUND BALANCE	-37,650.00	-37,650.00
			TOTAL LIABILITIES + FUND BALANCE	-36,555.68	-37,650.00

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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

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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	-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

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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 **