

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-2,262.38	4,798,414.15
		TOTAL ASSETS	-2,262.38	4,798,414.15
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-12,998.00	-38,862.17
		TOTAL LIABILITIES	-12,998.00	-38,862.17
FUND BALANCE				
10	6302	REVENUES CONTROL	11,655,177.48	.00
10	7602	EXPENDITURES CONTROL	-6,944,365.12	.00
10	8732	RESTRICTED SICK LEAVE	.00	-64,000.00
10	8770	UNASSIGNED FUND BALANCE	-4,695,551.98	-4,695,551.98
		TOTAL FUND BALANCE	15,260.38	-4,759,551.98
		TOTAL LIABILITIES + FUND BALANCE	2,262.38	-4,798,414.15

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	2,262.38	168,654.58
	20	6153	ACCOUNTS RECEIVABLE	6,206.72	6,206.72
	20	6155	INTERGOV REC - INDIRECT FED	128,893.90	128,893.90
		TOTAL ASSETS		137,363.00	303,755.20
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-4,115.06	-4,115.06
	20	7481	ADVANCES FROM GRANTORS	-299,640.14	-299,640.14
		TOTAL LIABILITIES		-303,755.20	-303,755.20
FUND BALANCE					
	20	6302	REVENUES CONTROL	1,797,388.22	.00
	20	7602	EXPENDITURES CONTROL	-1,630,996.02	.00
		TOTAL FUND BALANCE		166,392.20	.00
		TOTAL LIABILITIES + FUND BALANCE		-137,363.00	-303,755.20

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	.00	17,964.51
		TOTAL ASSETS	.00	17,964.51
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-90.00	-90.00
		TOTAL LIABILITIES	-90.00	-90.00
FUND BALANCE				
21	6302	REVENUES CONTROL	57,119.27	.00
21	7602	EXPENDITURES CONTROL	-39,154.76	.00
21	8770	UNASSIGNED FUND BALANCE	-17,874.51	-17,874.51
		TOTAL FUND BALANCE	90.00	-17,874.51
		TOTAL LIABILITIES + FUND BALANCE	.00	-17,964.51

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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	6302	REVENUES CONTROL	141,925.33	.00
	25	8770	UNASSIGNED FUND BALANCE	-141,925.33	-141,925.33
		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
FUND BALANCE				
31	6302	REVENUES CONTROL	69,270.37	.00
31	7602	EXPENDITURES CONTROL	-199,824.37	.00
31	8770	UNASSIGNED FUND BALANCE	130,554.00	.00
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
32	6302	REVENUES CONTROL	394,903.74	.00
32	7602	EXPENDITURES CONTROL	-498,625.44	.00
32	8770	UNASSIGNED FUND BALANCE	103,721.70	.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2026 13

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	790,590.06
	TOTAL ASSETS		.00	790,590.06
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-60,000.00	-60,000.00
	TOTAL LIABILITIES		-60,000.00	-60,000.00
FUND BALANCE				
36	6302	REVENUES CONTROL	1,311,048.04	.00
36	7602	EXPENDITURES CONTROL	-520,457.98	.00
36	8770	UNASSIGNED FUND BALANCE	-730,590.06	-730,590.06
	TOTAL FUND BALANCE		60,000.00	-730,590.06
	TOTAL LIABILITIES + FUND BALANCE		.00	-790,590.06

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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	1,421,103.28	.00
	40	7602	EXPENDITURES CONTROL	-1,421,103.28	.00
	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	.00	365,164.95
51	6171	INVENTORIES FOR CONSUMPTION	.00	19,301.05
51	64000	DEFERRED OUTFLOWS - OPEB	.00	8,221.20
51	6400P	DEFERRED OUTFLOWS - PENSION	.00	25,080.35
51	65410	FUNDED OPEB ASSETS	.00	2,770.33
TOTAL ASSETS			.00	420,537.88
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-8,376.67	-8,376.67
51	7541P	UNFUNDED PENSION LIAB- PENSION	.00	-95,682.75
51	77000	DEFERRED INFLOWS - OPEB	.00	-32,594.62
51	7700P	DEFERRED INFLOW-PENSION LIAB	.00	-21,303.86
TOTAL LIABILITIES			-8,376.67	-157,957.90
FUND BALANCE				
51	6302	REVENUES CONTROL	1,140,317.82	.00
51	7602	EXPENDITURES CONTROL	-766,233.40	.00
51	87370	RESTRICTED - OPEB	.00	21,603.08
51	8737P	RETRICTED - OTHER - PENSION	.00	91,906.27
51	8739I	RESTRICTED-NET POSITION FS INV	.00	-10,381.58
51	8770	UNASSIGNED FUND BALANCE	-365,707.75	-365,707.75
TOTAL FUND BALANCE			8,376.67	-262,579.98
TOTAL LIABILITIES + FUND BALANCE			.00	-420,537.88

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FUND: 7000 FIDUCIARY TRUST & AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	CASH IN BANK		.00	7,309.01
	TOTAL ASSETS			.00	7,309.01
LIABILITIES					
70	7421	ACCOUNTS PAYABLE		-7,290.79	-7,290.79
	TOTAL LIABILITIES			-7,290.79	-7,290.79
FUND BALANCE					
70	6302	REVENUES CONTROL		75,300.00	.00
70	7602	EXPENDITURES CONTROL		-67,990.99	.00
70	8770	UNASSIGNED FUND BALANCE		-18.22	-18.22
	TOTAL FUND BALANCE			7,290.79	-18.22
	TOTAL LIABILITIES + FUND BALANCE			.00	-7,309.01

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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	-308,111.29
80	6221	BUILDINGS AND BUILDING IMPROVE		.00	15,923,453.68
80	6222	ACCUM DEPRECIATION-BUILDINGS		.00	-8,766,285.56
80	6231	TECHNOLOGY EQUIPMENT		.00	11,380.00
80	6232	ACCUM DEPREC-TECHNOLOGY EQUIP		.00	-7,395.58
80	6241	VEHICLES		.00	931,344.19
80	6242	ACC DEPRECIATION-VEHICLES		.00	-518,016.22
80	6251	GENERAL EQUIPMENT		.00	589,646.64
80	6252	ACCUM DEP-GENERAL EQUIPMENT		.00	-216,825.14
TOTAL ASSETS				.00	8,457,480.14
FUND BALANCE					
80	8710	INVESTMENT IN GOVERN ASSETS		.00	-8,457,480.14
TOTAL FUND BALANCE				.00	-8,457,480.14
TOTAL LIABILITIES + FUND BALANCE				.00	-8,457,480.14

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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	-823,004.44
81	6251	GENERAL EQUIPMENT	.00	404,475.84
81	6252	ACCUM DEP-GENERAL EQUIPMENT	.00	-285,969.92
TOTAL ASSETS			.00	331,034.53
FUND BALANCE				
81	8711	NET INVESTMNT IN CAPITAL ASSET	.00	-331,034.53
TOTAL FUND BALANCE			.00	-331,034.53
TOTAL LIABILITIES + FUND BALANCE			.00	-331,034.53

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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	2,640,573.00
	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 **