

Hickman County Finance  
Summary Financial Statement  
July 2026

| 141 General Purpose School |                                        | Year-To-Date         |                     |               | Month-To-Date       |                     |                |
|----------------------------|----------------------------------------|----------------------|---------------------|---------------|---------------------|---------------------|----------------|
| Account                    | Description                            | Budget Estimate      | Actual              | % of Budget   | Estimate Avg/Mth    | Actual              | % of Avg       |
| <b>Revenues</b>            |                                        |                      |                     |               |                     |                     |                |
| 40110                      | Current Property Tax                   | 3,020,404.00         | 0.00                | 0.00%         | 251,700.33          | 0.00                | 0.00%          |
| 40120                      | Trustee's Collections - Prior Year     | 75,000.00            | 0.00                | 0.00%         | 6,250.00            | 0.00                | 0.00%          |
| 40125                      | Trustee's Collections - Bankruptcy     | 500.00               | 0.00                | 0.00%         | 41.67               | 0.00                | 0.00%          |
| 40130                      | Cir Clk/Clk & Master Collections-Pr Yr | 25,000.00            | 0.00                | 0.00%         | 2,083.33            | 0.00                | 0.00%          |
| 40140                      | Interest And Penalty                   | 15,000.00            | 329.81              | -2.20%        | 1,250.00            | 329.81              | -26.38%        |
| 40161                      | Payments In Lieu Of Taxes - T. V. A.   | 2,500.00             | 0.00                | 0.00%         | 208.33              | 0.00                | 0.00%          |
| 40162                      | Payments In Lieu Of Taxes-Local        | 6,000.00             | 0.00                | 0.00%         | 500.00              | 0.00                | 0.00%          |
| 40210                      | Local Option Sales Tax                 | 3,100,000.00         | 301,922.39          | -9.74%        | 258,333.33          | 301,922.39          | -116.87%       |
| 40270                      | Business Tax                           | 45,000.00            | 2,798.77            | -6.22%        | 3,750.00            | 2,798.77            | -74.63%        |
| 41110                      | Marriage Licenses                      | 1,300.00             | 104.50              | -8.04%        | 108.33              | 104.50              | -96.46%        |
| 43570                      | Receipts From Individual Schools       | 25,000.00            | 0.00                | 0.00%         | 2,083.33            | 0.00                | 0.00%          |
| 43582                      | Community Service Fees - Adults        | 200.00               | 30.43               | -15.22%       | 16.67               | 30.43               | -182.58%       |
| 44120                      | Lease/Rentals/PPP                      | 7,500.00             | 2,020.00            | -26.93%       | 625.00              | 2,020.00            | -323.20%       |
| 44170                      | Miscellaneous Refunds                  | 40,000.00            | 34.17               | -0.09%        | 3,333.33            | 34.17               | -1.03%         |
| 44530                      | Sale Of Equipment                      | 15,000.00            | 0.00                | 0.00%         | 1,250.00            | 0.00                | 0.00%          |
| 44560                      | Damages Recovered From Individuals     | 3,000.00             | 0.00                | 0.00%         | 250.00              | 0.00                | 0.00%          |
| 44570                      | Contributions & Gifts                  | 20,000.00            | 0.00                | 0.00%         | 1,666.67            | 0.00                | 0.00%          |
| 46175                      | On-Behalf Contributions For OPEB       | 50,000.00            | 0.00                | 0.00%         | 4,166.67            | 0.00                | 0.00%          |
| 46510                      | Tennessee Investment in Student        | 25,367,661.00        | 605,189.40          | -2.39%        | 2,113,971.75        | 605,189.40          | -28.63%        |
| 46513                      | TISA - On-behalf Payments              | 17,332.00            | 0.00                | 0.00%         | 1,444.33            | 0.00                | 0.00%          |
| 46515                      | Early Childhood Education              | 425,000.00           | 185,605.90          | -43.67%       | 35,416.67           | 185,605.90          | -524.06%       |
| 46520                      | School Food Service                    | 22,000.00            | 0.00                | 0.00%         | 1,833.33            | 0.00                | 0.00%          |
| 46550                      | Driver Education                       | 10,000.00            | 0.00                | 0.00%         | 833.33              | 0.00                | 0.00%          |
| 46590                      | Other State Education Funds            | 240,000.00           | 0.00                | 0.00%         | 20,000.00           | 0.00                | 0.00%          |
| 46596                      | Paid Parental Leave                    | 0.00                 | 20,349.43           | 0.00%         | 0.00                | 20,349.43           | 0.00%          |
| 46610                      | Career Ladder Program                  | 27,360.00            | 0.00                | 0.00%         | 2,280.00            | 0.00                | 0.00%          |
| 46851                      | State Revenue Sharing -T.V.A.          | 220,000.00           | 0.00                | 0.00%         | 18,333.33           | 0.00                | 0.00%          |
| 46990                      | Other State Revenues                   | 200,000.00           | 0.00                | 0.00%         | 16,666.67           | 0.00                | 0.00%          |
| 47640                      | Rotc Reimbursement                     | 75,000.00            | 6,898.00            | -9.20%        | 6,250.00            | 6,898.00            | -110.37%       |
| 48990                      | Other                                  | 110,000.00           | 34,758.90           | -31.60%       | 9,166.67            | 34,758.90           | -379.19%       |
| <b>Total Revenues</b>      |                                        | <b>33,165,757.00</b> | <b>1,160,041.70</b> | <b>-3.50%</b> | <b>2,763,813.08</b> | <b>1,160,041.70</b> | <b>-41.97%</b> |
| <b>Expenditures</b>        |                                        |                      |                     |               |                     |                     |                |
| 71100                      | Regular Instruction Program            | (16,664,770.00)      | 196,076.78          | 1.18%         | (1,388,730.83)      | 196,076.78          | 14.12%         |
| 71150                      | Alternative Instruction Program        | (291,725.00)         | 0.00                | 0.00%         | (24,310.42)         | 0.00                | 0.00%          |
| 71200                      | Special Education Program              | (3,845,600.00)       | 2,485.78            | 0.06%         | (320,466.67)        | 2,485.78            | 0.78%          |
| 71300                      | Career and Technical Education         | (1,310,584.00)       | 13,816.33           | 1.05%         | (109,215.33)        | 13,816.33           | 12.65%         |
| 72110                      | Attendance                             | (205,253.00)         | 5,247.21            | 2.56%         | (17,104.42)         | 5,247.21            | 30.68%         |

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|----------------------------|-----------------------------------|------------------------|---------------------|---------------|-----------------------|---------------------|----------------|
| Account                    | Description                       | Budget Estimate        | Actual              | % of Budget   | Estimate Avg/Mth      | Actual              | % of Avg       |
| 72120                      | Health Services                   | (902,100.00)           | 13,029.41           | 1.44%         | (75,175.00)           | 13,029.41           | 17.33%         |
| 72130                      | Other Student Support             | (1,471,460.00)         | 32,946.88           | 2.24%         | (122,621.67)          | 32,946.88           | 26.87%         |
| 72210                      | Regular Instruction Program       | (1,676,004.00)         | 29,624.10           | 1.77%         | (139,667.00)          | 29,624.10           | 21.21%         |
| 72220                      | Special Education Program         | (603,815.00)           | 15,555.91           | 2.58%         | (50,317.92)           | 15,555.91           | 30.92%         |
| 72230                      | Career and Technical Education    | (189,805.00)           | 12,669.38           | 6.67%         | (15,817.08)           | 12,669.38           | 80.10%         |
| 72250                      | Technology                        | (515,026.00)           | 107,600.39          | 20.89%        | (42,918.83)           | 107,600.39          | 250.71%        |
| 72290                      | Other Programs                    | (70,000.00)            | 0.00                | 0.00%         | (5,833.33)            | 0.00                | 0.00%          |
| 72310                      | Board Of Education                | (697,521.00)           | 374,325.53          | 53.67%        | (58,126.75)           | 374,325.53          | 643.98%        |
| 72320                      | Director Of Schools               | (360,799.00)           | 23,546.80           | 6.53%         | (30,066.58)           | 23,546.80           | 78.32%         |
| 72410                      | Office Of The Principal           | (2,041,958.00)         | 110,667.49          | 5.42%         | (170,163.17)          | 110,667.49          | 65.04%         |
| 72510                      | Fiscal Services                   | (50,000.00)            | 0.00                | 0.00%         | (4,166.67)            | 0.00                | 0.00%          |
| 72610                      | Operation Of Plant                | (2,841,298.00)         | 484,454.85          | 17.05%        | (236,774.83)          | 484,454.85          | 204.61%        |
| 72620                      | Maintenance Of Plant              | (1,315,721.00)         | 170,127.64          | 12.93%        | (109,643.42)          | 170,127.64          | 155.16%        |
| 72710                      | Transportation                    | (2,255,027.00)         | 149,502.11          | 6.63%         | (187,918.92)          | 149,502.11          | 79.56%         |
| 72810                      | Central And Other                 | (122,500.00)           | 18,345.28           | 14.98%        | (10,208.33)           | 18,345.28           | 179.71%        |
| 73100                      | Food Service                      | (47,198.00)            | 0.00                | 0.00%         | (3,933.17)            | 0.00                | 0.00%          |
| 73300                      | Community Services                | (117,173.00)           | 0.00                | 0.00%         | (9,764.42)            | 0.00                | 0.00%          |
| 73400                      | Early Childhood Education         | (576,470.00)           | 12,059.20           | 2.09%         | (48,039.17)           | 12,059.20           | 25.10%         |
| 76100                      | Regular Capital Outlay            | 0.00                   | 9,400.00            | 0.00%         | 0.00                  | 9,400.00            | 0.00%          |
| <b>Total Expenditures</b>  |                                   | <b>(38,171,807.00)</b> | <b>1,781,481.07</b> | <b>4.67%</b>  | <b>(3,180,983.92)</b> | <b>1,781,481.07</b> | <b>56.00%</b>  |
| <b>Total</b>               | <b>141 General Purpose School</b> | <b>(5,006,050.00)</b>  | <b>2,941,522.77</b> | <b>58.76%</b> | <b>(417,170.83)</b>   | <b>2,941,522.77</b> | <b>705.11%</b> |

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| 142 School Federal Projects |                                       | Year-To-Date          |                   |                | Month-To-Date       |                   |                |
|-----------------------------|---------------------------------------|-----------------------|-------------------|----------------|---------------------|-------------------|----------------|
| Account                     | Description                           | Budget Estimate       | Actual            | % of Budget    | Estimate Avg/Mth    | Actual            | % of Avg       |
| <b>Revenues</b>             |                                       |                       |                   |                |                     |                   |                |
| 47131                       | Vocational Educ - Basic Grants To     | 70,564.65             | 74,130.56         | -105.05%       | 5,880.39            | 74,130.56         | -1,260.64%     |
| 47141                       | Title 1 Grants To Local Educ Agencies | 1,013,739.25          | 0.00              | 0.00%          | 84,478.27           | 0.00              | 0.00%          |
| 47143                       | Special Education - Grants To States  | 895,716.00            | 0.00              | 0.00%          | 74,643.00           | 0.00              | 0.00%          |
| 47145                       | Special Education Preschool Grants    | 28,498.00             | 20,350.62         | -71.41%        | 2,374.83            | 20,350.62         | -856.93%       |
| 47189                       | Eisenhower Prof Development State     | 175,617.42            | 0.00              | 0.00%          | 14,634.79           | 0.00              | 0.00%          |
| 47590                       | Other Federal Through State           | 72,544.04             | 0.00              | 0.00%          | 6,045.34            | 0.00              | 0.00%          |
| <b>Total Revenues</b>       |                                       | <b>2,256,679.36</b>   | <b>94,481.18</b>  | <b>-4.19%</b>  | <b>188,056.61</b>   | <b>94,481.18</b>  | <b>-50.24%</b> |
| <b>Expenditures</b>         |                                       |                       |                   |                |                     |                   |                |
| 71100                       | Regular Instruction Program           | (691,386.65)          | 0.00              | 0.00%          | (57,615.55)         | 0.00              | 0.00%          |
| 71200                       | Special Education Program             | (637,582.82)          | 0.00              | 0.00%          | (53,131.90)         | 0.00              | 0.00%          |
| 71300                       | Career and Technical Education        | (54,771.98)           | 0.00              | 0.00%          | (4,564.33)          | 0.00              | 0.00%          |
| 72130                       | Other Student Support                 | (29,945.38)           | 0.00              | 0.00%          | (2,495.45)          | 0.00              | 0.00%          |
| 72210                       | Regular Instruction Program           | (543,121.18)          | 20,645.83         | 3.80%          | (45,260.10)         | 20,645.83         | 45.62%         |
| 72220                       | Special Education Program             | (286,631.16)          | 4,554.32          | 1.59%          | (23,885.93)         | 4,554.32          | 19.07%         |
| 72230                       | Career and Technical Education        | (5,240.17)            | 0.00              | 0.00%          | (436.68)            | 0.00              | 0.00%          |
| 72710                       | Transportation                        | (8,000.02)            | 0.00              | 0.00%          | (666.67)            | 0.00              | 0.00%          |
| <b>Total Expenditures</b>   |                                       | <b>(2,256,679.36)</b> | <b>25,200.15</b>  | <b>1.12%</b>   | <b>(188,056.61)</b> | <b>25,200.15</b>  | <b>13.40%</b>  |
| <b>Total</b>                | <b>142 School Federal Projects</b>    | <b>0.00</b>           | <b>119,681.33</b> | <b>100.00%</b> | <b>0.00</b>         | <b>119,681.33</b> | <b>0.00%</b>   |

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| 143 Central Cafeteria |                              | Year-To-Date          |                   |               | Month-To-Date       |                   |                |
|-----------------------|------------------------------|-----------------------|-------------------|---------------|---------------------|-------------------|----------------|
| Account               | Description                  | Budget Estimate       | Actual            | % of Budget   | Estimate Avg/Mth    | Actual            | % of Avg       |
| <b>Revenues</b>       |                              |                       |                   |               |                     |                   |                |
| 43522                 | Lunch Payments - Adults      | 22,000.00             | 0.00              | 0.00%         | 1,833.33            | 0.00              | 0.00%          |
| 43523                 | Income From Breakfast        | 2,500.00              | 0.00              | 0.00%         | 208.33              | 0.00              | 0.00%          |
| 43525                 | A La Carte Sales             | 225,000.00            | 0.00              | 0.00%         | 18,750.00           | 0.00              | 0.00%          |
| 44110                 | Investment Income            | 1,000.00              | 0.00              | 0.00%         | 83.33               | 0.00              | 0.00%          |
| 47111                 | USDA School Lunch Program    | 1,624,084.00          | 0.00              | 0.00%         | 135,340.33          | 0.00              | 0.00%          |
| 47113                 | Breakfast                    | 692,409.00            | 0.00              | 0.00%         | 57,700.75           | 0.00              | 0.00%          |
|                       | <b>Total Revenues</b>        | <b>2,566,993.00</b>   | <b>0.00</b>       | <b>0.00%</b>  | <b>213,916.08</b>   | <b>0.00</b>       | <b>0.00%</b>   |
| <b>Expenditures</b>   |                              |                       |                   |               |                     |                   |                |
| 73100                 | Food Service                 | (2,565,628.00)        | 387,452.98        | 15.10%        | (213,802.33)        | 387,452.98        | 181.22%        |
|                       | <b>Total Expenditures</b>    | <b>(2,565,628.00)</b> | <b>387,452.98</b> | <b>15.10%</b> | <b>(213,802.33)</b> | <b>387,452.98</b> | <b>181.22%</b> |
| <b>Total</b>          | <b>143 Central Cafeteria</b> | <b>1,365.00</b>       | <b>387,452.98</b> | <b>-</b>      | <b>113.75</b>       | <b>387,452.98</b> | <b>-</b>       |