

Template Name: LGC Summary
Created by: LGC

Hickman County Finance
Summary Financial Statement
June 2026

User:
Date/Time:

Michael Elkins
8/3/2026 8:31 AM
Page 1 of 4

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	2,773,333.00	(2,883,955.24)	103.99%	231,111.08	(6,712.40)	2.90%
40120	Trustee's Collections - Prior Year	75,000.00	(67,270.00)	89.69%	6,250.00	(3,069.94)	49.12%
40125	Trustee's Collections - Bankruptcy	500.00	(57.20)	11.44%	41.67	(2.15)	5.16%
40130	Cir Clk/Clk & Master Collections-Pr Yr	40,000.00	(34,068.48)	85.17%	3,333.33	(9,589.97)	287.70%
40140	Interest And Penalty	15,000.00	(12,527.60)	83.52%	1,250.00	(730.34)	58.43%
40161	Payments In Lieu Of Taxes - T. V. A.	3,500.00	(2,503.09)	71.52%	291.67	(208.59)	71.52%
40162	Payments In Lieu Of Taxes-Local	6,000.00	(6,000.00)	100.00%	500.00	0.00	0.00%
40210	Local Option Sales Tax	2,975,000.00	(3,618,726.24)	121.64%	247,916.67	(615,335.08)	248.20%
40270	Business Tax	45,000.00	(42,480.40)	94.40%	3,750.00	(5,821.69)	155.25%
41110	Marriage Licenses	1,300.00	(1,358.50)	104.50%	108.33	(180.50)	166.62%
43570	Receipts From Individual Schools	30,000.00	(17,693.06)	58.98%	2,500.00	(6,259.73)	250.39%
43582	Community Service Fees - Adults	200.00	(77.00)	38.50%	16.67	(30.43)	182.58%
44120	Lease/Rentals/PPP	7,500.00	(4,105.00)	54.73%	625.00	(2,420.00)	387.20%
44170	Miscellaneous Refunds	30,000.00	(44,586.59)	148.62%	2,500.00	(3,334.83)	133.39%
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	(360.00)	12.00%	250.00	0.00	0.00%
44570	Contributions & Gifts	20,000.00	(30,525.00)	152.63%	1,666.67	(500.00)	30.00%
44990	Other Local Revenues	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
46175	On-Behalf Contributions For OPEB	40,000.00	0.00	0.00%	3,333.33	0.00	0.00%
46510	Tennessee Investment in Student	25,081,234.00	(25,315,106.52)	100.93%	2,090,102.83	(2,483,057.17)	118.80%
46513	TISA - On-behalf Payments	0.00	(38,101.08)	0.00%	0.00	(38,101.08)	0.00%
46515	Early Childhood Education	445,000.00	(423,283.23)	95.12%	37,083.33	(185,605.90)	500.51%
46520	School Food Service	22,000.00	(16,839.13)	76.54%	1,833.33	0.00	0.00%
46550	Driver Education	10,000.00	(6,585.61)	65.86%	833.33	0.00	0.00%
46590	Other State Education Funds	1,181,691.94	(924,745.30)	78.26%	98,474.33	(345,808.70)	351.17%
46596	Paid Parental Leave	0.00	(20,349.43)	0.00%	0.00	(20,349.43)	0.00%
46610	Career Ladder Program	37,500.00	(29,615.89)	78.98%	3,125.00	0.00	0.00%
46790	Other Vocational	1,687,754.26	(1,094,324.85)	64.84%	140,646.19	(968,923.81)	688.91%
46851	State Revenue Sharing -T.V.A.	220,000.00	(198,185.25)	90.08%	18,333.33	(49,546.32)	270.25%
46980	Other State Grants	59,525.19	(59,525.19)	100.00%	4,960.43	(59,525.19)	1,200.00%
46990	Other State Revenues	100,000.00	(240,878.39)	240.88%	8,333.33	(24,087.84)	289.05%
47143	Special Education - Grants To States	16,574.12	(16,574.12)	100.00%	1,381.18	(16,574.12)	1,200.00%
47640	Rotc Reimbursement	65,000.00	(68,981.80)	106.13%	5,416.67	(13,796.36)	254.70%
48130	Contributions	0.00	(22,000.00)	0.00%	0.00	(22,000.00)	0.00%
48990	Other	4,000.00	(124,179.84)	3,104.50%	333.33	(87,323.67)	26,197.10%
49700	Insurance Recovery	64,055.14	(71,799.44)	112.09%	5,337.93	(1,204.47)	22.56%
49800	Transfers In	10,000.00	0.00	0.00%	833.33	0.00	0.00%

Template Name: LGC Summary
Created by: LGC

Hickman County Finance
Summary Financial Statement
June 2026

User:
Date/Time:

Michael Elkins
8/3/2026 8:31 AM
Page 2 of 4

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	Total Revenues	35,114,667.65	(35,437,368.47)	100.92%	2,926,222.30	(4,970,099.71)	169.85%
Expenditures							
71100	Regular Instruction Program	(17,557,910.46)	16,849,659.79	95.97%	(1,463,159.21)	1,153,841.95	78.86%
71150	Alternative Instruction Program	(317,021.00)	260,301.15	82.11%	(26,418.42)	76,082.35	287.99%
71200	Special Education Program	(3,771,508.18)	3,750,770.72	99.45%	(314,292.35)	1,057,328.94	336.42%
71300	Career and Technical Education	(2,060,687.40)	1,367,717.08	66.37%	(171,723.95)	412,616.79	240.28%
72110	Attendance	(225,221.00)	165,271.35	73.38%	(18,768.42)	27,316.94	145.55%
72120	Health Services	(982,067.39)	947,476.62	96.48%	(81,838.95)	273,490.83	334.18%
72130	Other Student Support	(1,249,822.00)	1,172,076.89	93.78%	(104,151.83)	244,669.10	234.92%
72210	Regular Instruction Program	(1,737,310.43)	1,607,497.27	92.53%	(144,775.87)	470,492.42	324.98%
72220	Special Education Program	(535,982.10)	519,285.03	96.88%	(44,665.18)	111,160.61	248.88%
72230	Career and Technical Education	(221,945.22)	166,600.23	75.06%	(18,495.44)	27,656.65	149.53%
72250	Technology	(559,224.00)	473,471.65	84.67%	(46,602.00)	38,931.30	83.54%
72290	Other Programs	(35,000.00)	30,497.82	87.14%	(2,916.67)	0.00	0.00%
72310	Board Of Education	(697,742.00)	612,633.53	87.80%	(58,145.17)	25,946.52	44.62%
72320	Director Of Schools	(338,617.00)	325,226.68	96.05%	(28,218.08)	118,322.15	419.31%
72410	Office Of The Principal	(2,116,218.00)	1,906,770.50	90.10%	(176,351.50)	435,409.05	246.90%
72510	Fiscal Services	(50,000.00)	45,000.00	90.00%	(4,166.67)	45,000.00	1,080.00%
72610	Operation Of Plant	(2,704,798.00)	2,571,742.68	95.08%	(225,399.83)	122,816.51	54.49%
72620	Maintenance Of Plant	(1,441,028.19)	1,257,607.47	87.27%	(120,085.68)	180,966.01	150.70%
72710	Transportation	(2,059,921.80)	1,872,869.10	90.92%	(171,660.15)	409,159.89	238.35%
72810	Central And Other	(318,544.00)	143,328.35	44.99%	(26,545.33)	19,994.49	75.32%
73100	Food Service	(76,748.69)	74,168.19	96.64%	(6,395.72)	69,568.19	1,087.73%
73300	Community Services	(114,189.00)	112,343.37	98.38%	(9,515.75)	39,992.23	420.27%
73400	Early Childhood Education	(535,338.00)	502,516.35	93.87%	(44,611.50)	125,594.35	281.53%
76100	Regular Capital Outlay	(1,687,947.78)	1,297,338.10	76.86%	(140,662.32)	361,131.15	256.74%
	Total Expenditures	(41,394,791.64)	38,032,169.92	91.88%	(3,449,565.97)	5,847,488.42	169.51%
Total	141 General Purpose School	(6,280,123.99)	2,594,801.45	41.32%	(523,343.67)	877,388.71	167.65%

Expenditures in excess of Revenues

Template Name: LGC Summary
Created by: LGC

Hickman County Finance
Summary Financial Statement
June 2026

User:
Date/Time:

Michael Elkins
8/3/2026 8:31 AM
Page 3 of 4

142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	0.00	0.00%
47131	Vocational Educ - Basic Grants To	123,906.21	(123,823.06)	99.93%	10,325.52	(74,130.56)	717.94%
47141	Title 1 Grants To Local Educ Agencies	1,305,599.16	(1,109,935.45)	85.01%	108,799.93	(237,359.03)	218.16%
47143	Special Education - Grants To States	1,085,813.68	(1,026,780.12)	94.56%	90,484.47	(229,674.93)	253.83%
47145	Special Education Preschool Grants	53,018.44	(34,037.09)	64.20%	4,418.20	(20,350.62)	460.61%
47146	English Language Acquisition Grants	0.00	(96,397.76)	0.00%	0.00	(10,190.46)	0.00%
47148	Rural Education	84,010.08	(84,705.34)	100.83%	7,000.84	(45,120.91)	644.51%
47189	Eisenhower Prof Development State	247,254.21	(123,448.46)	49.93%	20,604.52	(57,746.99)	280.26%
47309	COVID-19 Grant D	74,500.00	(73,000.00)	97.99%	6,208.33	(41,975.00)	676.11%
47401	American Rescue Plan Act Grant #1	0.00	0.00	0.00%	0.00	0.00	0.00%
47590	Other Federal Through State	136,548.80	(9,324.78)	6.83%	11,379.07	(9,324.78)	81.95%
Total Revenues		3,110,650.58	(2,681,452.06)	86.20%	259,220.88	(725,873.28)	280.02%
Expenditures							
71100	Regular Instruction Program	(876,353.30)	768,309.39	87.67%	(73,029.44)	105,891.19	145.00%
71200	Special Education Program	(824,638.85)	761,721.94	92.37%	(68,719.90)	146,500.24	213.18%
71300	Career and Technical Education	(108,744.55)	108,661.78	99.92%	(9,062.05)	3,114.15	34.36%
72130	Other Student Support	(29,864.22)	23,377.84	78.28%	(2,488.69)	61.92	2.49%
72210	Regular Instruction Program	(944,006.81)	712,960.04	75.52%	(78,667.23)	98,314.23	124.97%
72220	Special Education Program	(296,093.27)	285,254.52	96.34%	(24,674.44)	41,759.60	169.24%
72230	Career and Technical Education	(4,849.58)	4,849.20	99.99%	(404.13)	3,460.12	856.19%
72710	Transportation	(26,100.00)	16,317.35	62.52%	(2,175.00)	2,079.00	95.59%
Total Expenditures		(3,110,650.58)	2,681,452.06	86.20%	(259,220.88)	401,180.45	154.76%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	(324,692.83)	0.00%

Template Name: LGC Summary
Created by: LGC

Hickman County Finance
Summary Financial Statement
June 2026

User:
Date/Time:

Michael Elkins
8/3/2026 8:31 AM
Page 4 of 4

143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	0.00	(822.90)	0.00%	0.00	0.00	0.00%
43522	Lunch Payments - Adults	22,000.00	(20,636.17)	93.80%	1,833.33	(4.50)	0.25%
43523	Income From Breakfast	2,500.00	(2,591.38)	103.66%	208.33	(8.50)	4.08%
43525	A La Carte Sales	265,000.00	(190,572.46)	71.91%	22,083.33	(104.49)	0.47%
43570	Receipts From Individual Schools	0.00	0.00	0.00%	0.00	0.00	0.00%
44110	Investment Income	1,000.00	(139.10)	13.91%	83.33	(8.15)	9.78%
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	0.00	0.00%
46990	Other State Revenues	0.00	(505.10)	0.00%	0.00	0.00	0.00%
47111	USDA School Lunch Program	1,800,000.00	(1,561,586.87)	86.75%	150,000.00	(16,296.60)	10.86%
47112	USDA - Commodities	0.00	(106,627.00)	0.00%	0.00	(106,627.00)	0.00%
47113	Breakfast	750,000.00	(606,783.98)	80.90%	62,500.00	(8,155.56)	13.05%
47114	USDA - Other	0.00	(7,514.64)	0.00%	0.00	0.00	0.00%
49700	Insurance Recovery	0.00	(10,151.72)	0.00%	0.00	0.00	0.00%
	Total Revenues	2,840,500.00	(2,507,931.32)	88.29%	236,708.33	(131,204.80)	55.43%
Expenditures							
73100	Food Service	(2,957,934.00)	2,590,405.69	87.57%	(246,494.50)	40,364.79	16.38%
	Total Expenditures	(2,957,934.00)	2,590,405.69	87.57%	(246,494.50)	40,364.79	16.38%
Total 143	Central Cafeteria	(117,434.00)	82,474.37	70.23%	(9,786.17)	(90,840.01)	-928.25%