

# HICKMAN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 1 GENERAL FUND |    |                                   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------|----|-----------------------------------|--------------------------|--------------------|
| ASSETS               |    |                                   |                          |                    |
|                      | 10 | 6101 CASH IN BANK                 | 129,908.33               | 4,986,797.39       |
|                      |    | TOTAL ASSETS                      | 129,908.33               | 4,986,797.39       |
| LIABILITIES          |    |                                   |                          |                    |
|                      | 10 | 7421 ACCOUNTS PAYABLE             | 61,843.55                | .00                |
|                      | 10 | 7603 PURCHASE OBLIGATIONS         | 147,471.78               | 147,471.78         |
|                      |    | TOTAL LIABILITIES                 | 209,315.33               | 147,471.78         |
| FUND BALANCE         |    |                                   |                          |                    |
|                      | 10 | 6302 REVENUES CONTROL             | -5,182,982.76            | -5,182,982.76      |
|                      | 10 | 7602 EXPENDITURES CONTROL         | 260,185.37               | 260,185.37         |
|                      | 10 | 8732 RESTRICTED SICK LEAVE        | .00                      | -64,000.00         |
|                      | 10 | 8741 COMMITTED - SITE-BASED CFWD  | 36,108.38                | .00                |
|                      | 10 | 8753 ASSIGNED-PURCH OBL - CURRENT | -147,471.78              | -147,471.78        |
|                      | 10 | 8770 UNASSIGNED FUND BALANCE      | 4,694,937.13             | .00                |
|                      |    | TOTAL FUND BALANCE                | -339,223.66              | -5,134,269.17      |
|                      |    | TOTAL LIABILITIES + FUND BALANCE  | -129,908.33              | -4,986,797.39      |

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## BALANCE SHEET FOR 2027 1

| FUND: 2 SPECIAL REVENUE |                                  |      |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS                  |                                  |      |                              |                          |                    |
|                         | 20                               | 6101 | CASH IN BANK                 | 147,463.39               | 316,117.97         |
|                         | 20                               | 6153 | ACCOUNTS RECEIVABLE          | -6,206.72                | .00                |
|                         | 20                               | 6155 | INTERGOV REC - INDIRECT FED  | -128,893.90              | .00                |
|                         | TOTAL ASSETS                     |      |                              | 12,362.77                | 316,117.97         |
| LIABILITIES             |                                  |      |                              |                          |                    |
|                         | 20                               | 7421 | ACCOUNTS PAYABLE             | 4,115.06                 | .00                |
|                         | 20                               | 7481 | ADVANCES FROM GRANTORS       | 299,640.14               | .00                |
|                         | 20                               | 7603 | PURCHASE OBLIGATIONS         | 32,044.33                | 32,044.33          |
|                         | TOTAL LIABILITIES                |      |                              | 335,799.53               | 32,044.33          |
| FUND BALANCE            |                                  |      |                              |                          |                    |
|                         | 20                               | 6302 | REVENUES CONTROL             | -350,638.42              | -350,638.42        |
|                         | 20                               | 7602 | EXPENDITURES CONTROL         | 34,520.45                | 34,520.45          |
|                         | 20                               | 8753 | ASSIGNED-PURCH OBL - CURRENT | -32,044.33               | -32,044.33         |
|                         | TOTAL FUND BALANCE               |      |                              | -348,162.30              | -348,162.30        |
|                         | TOTAL LIABILITIES + FUND BALANCE |      |                              | -12,362.77               | -316,117.97        |

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| FUND: 21 DIST ACTIVITY (SPEC REV ANN) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                |    |      |                                  |                          |                    |
|                                       | 21 | 6101 | CASH IN BANK                     | -90.00                   | 17,874.51          |
|                                       |    |      | TOTAL ASSETS                     | -90.00                   | 17,874.51          |
| LIABILITIES                           |    |      |                                  |                          |                    |
|                                       | 21 | 7421 | ACCOUNTS PAYABLE                 | 90.00                    | .00                |
|                                       |    |      | TOTAL LIABILITIES                | 90.00                    | .00                |
| FUND BALANCE                          |    |      |                                  |                          |                    |
|                                       | 21 | 6302 | REVENUES CONTROL                 | -17,874.51               | -17,874.51         |
|                                       | 21 | 8757 | ASSIGNED - OTHER                 | 17,874.51                | .00                |
|                                       |    |      | TOTAL FUND BALANCE               | .00                      | -17,874.51         |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | 90.00                    | -17,874.51         |

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## BALANCE SHEET FOR 2027 1

| FUND: 25    SR STUDENT ACTIVITY FD |    |                                  |      |                    | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------------|----|----------------------------------|------|--------------------|--------------------------|--------------------|
| ASSETS                             |    |                                  |      |                    |                          |                    |
|                                    | 25 | 6106                             | 7020 | OTHER CASH         | .00                      | 12,924.98          |
|                                    | 25 | 6106                             | 7050 | OTHER CASH         | .00                      | 124,904.64         |
|                                    |    | TOTAL ASSETS                     |      |                    | .00                      | 137,829.62         |
| FUND BALANCE                       |    |                                  |      |                    |                          |                    |
|                                    | 25 | 6302                             |      | REVENUES CONTROL   | -137,829.62              | -137,829.62        |
|                                    | 25 | 8737                             | 7020 | RESTRICTED - OTHER | 12,924.98                | .00                |
|                                    | 25 | 8737                             | 7050 | RESTRICTED - OTHER | 124,904.64               | .00                |
|                                    |    | TOTAL FUND BALANCE               |      |                    | .00                      | -137,829.62        |
|                                    |    | TOTAL LIABILITIES + FUND BALANCE |      |                    | .00                      | -137,829.62        |

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## BALANCE SHEET FOR 2027 1

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                        |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | 32,500.00                | 32,500.00          |
|                               |    |      | TOTAL ASSETS                     | 32,500.00                | 32,500.00          |
| FUND BALANCE                  |    |      |                                  |                          |                    |
|                               | 31 | 6302 | REVENUES CONTROL                 | -32,500.00               | -32,500.00         |
|                               |    |      | TOTAL FUND BALANCE               | -32,500.00               | -32,500.00         |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | -32,500.00               | -32,500.00         |

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## BALANCE SHEET FOR 2027 1

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | 78,722.04                | 78,722.04          |
|                                       |    |      | TOTAL ASSETS                     | 78,722.04                | 78,722.04          |
| FUND BALANCE                          |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | -98,922.00               | -98,922.00         |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | 20,199.96                | 20,199.96          |
|                                       |    |      | TOTAL FUND BALANCE               | -78,722.04               | -78,722.04         |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | -78,722.04               | -78,722.04         |

# HICKMAN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 360 CONSTRUCTION FUND |                                  |                               |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|-------------------------------|--|--------------------------|--------------------|
| ASSETS                      |                                  |                               |  |                          |                    |
| 36                          | 6101                             | CASH IN BANK                  |  | -285,430.28              | 505,159.78         |
|                             | TOTAL ASSETS                     |                               |  | -285,430.28              | 505,159.78         |
| LIABILITIES                 |                                  |                               |  |                          |                    |
| 36                          | 7421                             | ACCOUNTS PAYABLE              |  | 60,000.00                | .00                |
|                             | TOTAL LIABILITIES                |                               |  | 60,000.00                | .00                |
| FUND BALANCE                |                                  |                               |  |                          |                    |
| 36                          | 6302                             | REVENUES CONTROL              |  | -732,209.46              | -732,209.46        |
| 36                          | 7602                             | EXPENDITURES CONTROL          |  | 227,049.68               | 227,049.68         |
| 36                          | 8735                             | RESTRICTED-FUTURE CONSTR BG-1 |  | 730,590.06               | .00                |
|                             | TOTAL FUND BALANCE               |                               |  | 225,430.28               | -505,159.78        |
|                             | TOTAL LIABILITIES + FUND BALANCE |                               |  | 285,430.28               | -505,159.78        |

# HICKMAN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 400 DEBT SERVICE |                                  |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------|----------------------------------|---------------------------|--------------------------|--------------------|
| ASSETS                 |                                  |                           |                          |                    |
| 40                     | 6105                             | CASH WITH FISCAL AGENTS   | .00                      | 2,013.02           |
|                        | TOTAL ASSETS                     |                           | .00                      | 2,013.02           |
| FUND BALANCE           |                                  |                           |                          |                    |
| 40                     | 6302                             | REVENUES CONTROL          | -28,453.13               | -28,453.13         |
| 40                     | 7602                             | EXPENDITURES CONTROL      | 28,453.13                | 28,453.13          |
| 40                     | 8736                             | RESTRICTED - DEBT SERVICE | .00                      | -2,013.02          |
|                        | TOTAL FUND BALANCE               |                           | .00                      | -2,013.02          |
|                        | TOTAL LIABILITIES + FUND BALANCE |                           | .00                      | -2,013.02          |

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## BALANCE SHEET FOR 2027 1

| FUND: 51    FOOD SERVICE FUND |                                  |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS                        |                                  |       |                                |                          |                    |
|                               | 51                               | 6101  | CASH IN BANK                   | 20,956.47                | 339,661.36         |
|                               | 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                     |       |                                | 20,956.47                | 395,034.29         |
| LIABILITIES                   |                                  |       |                                |                          |                    |
|                               | 51                               | 7421  | ACCOUNTS PAYABLE               | 8,376.67                 | .00                |
|                               | 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                 | -149,581.23        |
| FUND BALANCE                  |                                  |       |                                |                          |                    |
|                               | 51                               | 6302  | REVENUES CONTROL               | -345,656.95              | -345,656.95        |
|                               | 51                               | 7602  | EXPENDITURES CONTROL           | 5,995.59                 | 5,995.59           |
|                               | 51                               | 87370 | RESTRICTED - OPEB              | .00                      | 21,603.08          |
|                               | 51                               | 8737P | RESTRICTED - OTHER - PENSION   | .00                      | 91,906.27          |
|                               | 51                               | 8739  | RESTRICTED-NET POSITION-FD SVC | 310,328.22               | .00                |
|                               | 51                               | 8739I | RESTRICTED-NET POSITION FS INV | .00                      | -19,301.05         |
|                               | TOTAL FUND BALANCE               |       |                                | -29,333.14               | -245,453.06        |
|                               | TOTAL LIABILITIES + FUND BALANCE |       |                                | -20,956.47               | -395,034.29        |

# HICKMAN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 7000 FIDUCIARY TRUST & AGENCY FUNDS |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                    |    |      |                                  |                          |                    |
|                                           | 70 | 6101 | CASH IN BANK                     | 15,709.21                | 23,000.00          |
|                                           |    |      | TOTAL ASSETS                     | 15,709.21                | 23,000.00          |
| LIABILITIES                               |    |      |                                  |                          |                    |
|                                           | 70 | 7421 | ACCOUNTS PAYABLE                 | 7,290.79                 | .00                |
|                                           |    |      | TOTAL LIABILITIES                | 7,290.79                 | .00                |
| FUND BALANCE                              |    |      |                                  |                          |                    |
|                                           | 70 | 6302 | REVENUES CONTROL                 | -23,000.00               | -23,000.00         |
|                                           |    |      | TOTAL FUND BALANCE               | -23,000.00               | -23,000.00         |
|                                           |    |      | TOTAL LIABILITIES + FUND BALANCE | -15,709.21               | -23,000.00         |

# HICKMAN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 8 GOVERNMENTAL ASSETS      |      |                                |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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      |

# HICKMAN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 81 FOOD SERVICE ASSETS     |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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        |

# HICKMAN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 9 LONG-TERM DEBT ACCOUNT GROUP |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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 \*\*