HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-295,202.42	4,114,548.48
		TOTAL ASSETS		-295,202.42	4,114,548.48
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	2,059.39	57,795.72
		TOTAL LIABILITIES		2,059.39	57,795.72
FUND BALANCE					
	10	6302	REVENUES CONTROL	-341,743.42	-6,289,542.45
	10	7602	EXPENDITURES CONTROL	636,945.84	2,238,993.97
	10	8732	RESTRICTED SICK LEAVE	.00	-64,000.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-2,059.39	-57,795.72
		TOTAL FUND BALANCE		293,143.03	-4,172,344.20
		TOTAL LIABILITIES + FUND BALANCE		295,202.42	-4,114,548.48

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	7,716.21	254,833.61
		TOTAL ASSETS		7,716.21	254,833.61
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-15,322.72	29,650.21
		TOTAL LIABILITIES		-15,322.72	29,650.21
FUND BALANCE					
	20	6302	REVENUES CONTROL	-143,120.33	-582,374.72
	20	7602	EXPENDITURES CONTROL	135,404.12	327,541.11
	20	8753	ASSIGNED-PURCH OBL - CURRENT	15,322.72	-29,650.21
		TOTAL FUND BALANCE		7,606.51	-284,483.82
		TOTAL LIABILITIES + FUND BALANCE		-7,716.21	-254,833.61

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-11,331.34	17,396.14
		TOTAL ASSETS		-11,331.34	17,396.14
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	1,765.14	1,765.14
		TOTAL LIABILITIES		1,765.14	1,765.14
FUND BALANCE					
	21	6302	REVENUES CONTROL	-160.00	-31,274.37
	21	7602	EXPENDITURES CONTROL	11,491.34	13,878.23
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,765.14	-1,765.14
		TOTAL FUND BALANCE		9,566.20	-19,161.28
		TOTAL LIABILITIES + FUND BALANCE		11,331.34	-17,396.14

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 25 SR STUDENT ACTIVITY FD					NET CHANGE FOR PERIOD	ACCOUNT 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	.00	-137,829.62
		TOTAL FUND BALANCE			.00	-137,829.62
		TOTAL LIABILITIES + FUND BALANCE			.00	-137,829.62

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	32,500.00
		TOTAL ASSETS		.00	32,500.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-32,500.00
		TOTAL FUND BALANCE		.00	-32,500.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-32,500.00

BALANCE SHEET FOR 2027 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-2,452.02	-108,009.35
		TOTAL ASSETS		-2,452.02	-108,009.35
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-98,922.00
	32	7602	EXPENDITURES CONTROL	2,452.02	206,931.35
		TOTAL FUND BALANCE		2,452.02	108,009.35
		TOTAL LIABILITIES + FUND BALANCE		2,452.02	108,009.35

BALANCE SHEET FOR 2027 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-141,460.92	172,396.84
		TOTAL ASSETS		-141,460.92	172,396.84
FUND BALANCE					
	36	6302	REVENUES CONTROL	-560.03	-735,496.48
	36	7602	EXPENDITURES CONTROL	142,020.95	563,099.64
		TOTAL FUND BALANCE		141,460.92	-172,396.84
		TOTAL LIABILITIES + FUND BALANCE		141,460.92	-172,396.84

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 400 DEBT SERVICE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6105	CASH WITH FISCAL AGENTS	.00	2,013.02
		TOTAL ASSETS		.00	2,013.02
FUND BALANCE					
	40	6302	REVENUES CONTROL	-19,069.18	-270,158.67
	40	7602	EXPENDITURES CONTROL	19,069.18	270,158.67
	40	8736	RESTRICTED - DEBT SERVICE	.00	-2,013.02
		TOTAL FUND BALANCE		.00	-2,013.02
		TOTAL LIABILITIES + FUND BALANCE		.00	-2,013.02

BALANCE SHEET FOR 2027 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	28,607.92	366,488.86
	51	6171	INVENTORIES FOR CONSUMPTION	.00	17,067.57
	51	6400O	DEFERRED OUTFLOWS - OPEB	.00	8,221.20
	51	6400P	DEFERRED OUTFLOWS - PENSION	.00	25,080.35
	51	6541O	FUNDED OPEB ASSETS	.00	2,770.33
		TOTAL ASSETS		28,607.92	419,628.31
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIAB- PENSION	.00	-95,682.75
	51	7700O	DEFERRED INFLOWS - OPEB	.00	-32,594.62
	51	7700P	DEFERRED INFLOW-PENSION LIAB	.00	-21,303.86
		TOTAL LIABILITIES		.00	-149,581.23
FUND BALANCE					
	51	6302	REVENUES CONTROL	-111,549.92	-539,165.32
	51	7602	EXPENDITURES CONTROL	82,942.00	174,909.94
	51	8737O	RESTRICTED - OPEB	.00	21,603.08
	51	8737P	RETRICTED - OTHER - PENSION	.00	91,906.27
	51	8739I	RESTRICTED-NET POSITION FS INV	.00	-19,301.05
		TOTAL FUND BALANCE		-28,607.92	-270,047.08
		TOTAL LIABILITIES + FUND BALANCE		-28,607.92	-419,628.31

HICKMAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 7000 FIDUCIARY TRUST & AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	-1,736.95	20,805.65
		TOTAL ASSETS		-1,736.95	20,805.65
FUND BALANCE					
	70	6302	REVENUES CONTROL	.00	-23,000.00
	70	7602	EXPENDITURES CONTROL	1,736.95	2,194.35
		TOTAL FUND BALANCE		1,736.95	-20,805.65
		TOTAL LIABILITIES + FUND BALANCE		1,736.95	-20,805.65

BALANCE SHEET FOR 2027 4

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	69,650.00
	80	6211	LAND IMPROVEMENTS	.00	981,647.50
	80	6212	ACC DEPREC-LAND IMPROVEMENTS	.00	-349,135.50
	80	6221	BUILDINGS AND BUILDING IMPROVE	.00	15,950,315.68
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-9,205,897.08
	80	6231	TECHNOLOGY EQUIPMENT	.00	35,784.15
	80	6232	ACCUM DEPREC-TECHNOLOGY EQUIP	.00	-14,145.67
	80	6241	VEHICLES	.00	1,043,186.19
	80	6242	ACC DEPRECIATION-VEHICLES	.00	-430,136.46
	80	6251	GENERAL EQUIPMENT	.00	684,676.80
	80	6252	ACCUM DEP-GENERAL EQUIPMENT	.00	-269,090.29
	80	6261	CONSTRUCTION WORK IN PROGRESS	.00	580,457.98
		TOTAL ASSETS		.00	9,077,313.30
FUND BALANCE					
	80	8710	INVESTMENT IN GOVERN ASSETS	.00	-9,077,313.30
		TOTAL FUND BALANCE		.00	-9,077,313.30
		TOTAL LIABILITIES + FUND BALANCE		.00	-9,077,313.30

BALANCE SHEET FOR 2027 4

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	-845,229.75
	81	6251	GENERAL EQUIPMENT	.00	428,774.51
	81	6252	ACCUM DEP-GENERAL EQUIPMENT	.00	-301,853.02
		TOTAL ASSETS		.00	317,224.79
FUND BALANCE					
	81	8711	NET INVESTMNT IN CAPITAL ASSET	.00	-317,224.79
		TOTAL FUND BALANCE		.00	-317,224.79
		TOTAL LIABILITIES + FUND BALANCE		.00	-317,224.79

BALANCE SHEET FOR 2027 4

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG-TERM DEBT	.00	2,835,721.00
		TOTAL ASSETS		.00	2,835,721.00
LIABILITIES					
	90	7491	CURRENT PORTION OF BOND OBLIGA	.00	-180,000.00
	90	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-48,901.00
	90	7495	CURR PORTION OF CAP LEASE OBLG	.00	-63,413.00
	90	7511	BONDS PAYABLE (LONG TERM)	.00	-1,777,467.00
	90	7531	LEASE OBLIGATION (LONG TERM)	.00	-345,125.00
		TOTAL LIABILITIES		.00	-2,414,906.00
FUND BALANCE					
	90	8732	RESTRICTED SICK LEAVE	.00	-420,815.00
		TOTAL FUND BALANCE		.00	-420,815.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-2,835,721.00

** END OF REPORT - Generated by Kim Wilson **