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HOPKINS COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

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GENERAL FUND (1)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	11,454,996.24
TAXES RECEIVABLE	140,000.00
ACCOUNTS RECEIVABLE	178,244.91
PREPAID EXPENDITURES	2,124.00
<b>TOTAL ASSETS</b>	<b>11,775,365.15</b>
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-64,532.94
ACCOUNTS PAYABLE HOME SCHOOL	-400.00
ACCR SALARIES & BENEFIT PAYABLE	-1,679,185.23
AETNA INSURANCE DEDUCTS	-4,034.08
MISCELLANEOUS	-18,650.00
STATE DENTAL INSURANCE	-3,004.28
STATE HEALTH INSURANCE	-226,001.93
STATE VISION INSURANCE	-1,110.05
FEDERAL TAX WITHHELD PAYABLE	-229,404.49
FICA WITHHELD PAYABLE	-177,793.20
STATE TAX WITHHELD PAYABLE	-136,468.66
CERS WITHHELD PAYABLE	-371,746.48
SICK LEAVE PAYABLE IN PROCESS	-253,230.48
OTHER CURRENT LIABILITIES	-140,000.00
<b>TOTAL LIABILITIES</b>	<b>-3,305,561.82</b>
<b>FUND BALANCE</b>	
NONSPENDABLE-PREPAIDS	-2,124.00
COMMITTED - SITE-BASED CFWD	-223,341.62
UNASSIGNED FUND BALANCE	-8,244,337.71
<b>TOTAL FUND BALANCE FOR FUND 1</b>	<b>-8,469,803.33</b>

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
<u>ASSETS</u>	
CASH IN BANK	809,694.34
ACCOUNTS RECEIVABLE	797,866.97
TOTAL ASSETS	1,607,561.31
<u>LIABILITIES</u>	
ACCOUNTS PAYABLE	-11,048.00
ACCR SALARIES & BENEFIT PAYABLE	-492,033.68
Fund 1-Plan S/Fund 2-Def Reven	-1,104,479.63
TOTAL LIABILITIES	-1,607,561.31

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	445,372.68
TOTAL ASSETS	445,372.68
FUND BALANCE	
RESTRICTED OTHER	-445,372.68
TOTAL FUND BALANCE FOR FUND 21	-445,372.68

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	141,162.69
CASH IN BANK	47,080.23
CASH IN BANK	273,094.01
CASH IN BANK	68,951.91
CASH IN BANK	484,445.00
TOTAL ASSETS	1,014,733.84
<b>FUND BALANCE</b>	
RESTRICTED-FUTURE CONSTR BG-1	-1,014,733.84
TOTAL FUND BALANCE FOR FUND 360	-1,014,733.84

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
<b>ASSETS</b>	
INVESTMENT-CD	444,549.90
PREPAID EXPENDITURES	1,269,500.00
TOTAL ASSETS	1,714,049.90
<b>FUND BALANCE</b>	
NONSPENDABLE-PREPAIDS	-1,269,500.00
RESTRICTED - DEBT SERVICE	-444,549.90
TOTAL FUND BALANCE FOR FUND 400	-1,714,049.90

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	1,470,003.41
ACCOUNTS RECEIVABLE	81,464.82
INVENTORIES FOR CONSUMPTION	55,992.16
DEFERRED OUTFLOWS OPEB LIAB	270,271.00
DEFERRED OUTFLOWS OF RESOURCES	913,887.88
TOTAL ASSETS	2,791,619.27
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-605.54
ACCR SALARIES & BENEFIT PAYABLE	-170,339.62
ACCRUED CONTRIB OPEB LIAB	-944,333.00
ACCRUED ANNUAL CONTRIB LIABILI	-2,749,511.24
Fund 1-Plan S/Fund 2-Def Reven	-10,356.48
SICK LEAVE PAYABLE IN PROCESS	-11,806.61
OTHER LONG TERM LIABILITIES	-31,520.12
DEFERRED INFLOW OPEB LIAB	-49,443.00
DEFERRED INFLOW OF RESOURCES	-282,472.81
TOTAL LIABILITIES	-4,250,388.42
<b>FUND BALANCE</b>	
RESTRICTED OPEB LIABILITY	723,505.00
UNFUNDED PENSION LIABILITY	2,118,096.17
UNASSIGNED FUND BALANCE	-1,382,832.02
TOTAL FUND BALANCE FOR FUND 51	1,458,769.15

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CHILD CARE CENTER (52)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	31,440.12
CASH IN BANK	41,992.63
INVESTMENTS-CHILD CARE CTRS	21,424.50
DEFERRED OUTFLOWS OPEB LIAB	16,322.00
DEFERRED OUTFLOWS OF RESOURCES	55,080.48
TOTAL ASSETS	166,259.73
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-35.65
ACCR SALARIES & BENEFIT PAYABLE	-8,174.37
ACCRUED CONTRIB OPEB LIAB	-57,030.00
ACCRUED ANNUAL CONTRIB LIABILI	-166,045.98
DEFERRED INFLOW OPEB LIAB	-2,986.00
DEFERRED INFLOW OF RESOURCES	-17,059.15
TOTAL LIABILITIES	-251,331.15
<b>FUND BALANCE</b>	
RESTRICTED OPEB LIABILITY	43,694.00
UNFUNDED PENSION LIABILITY	128,024.65
UNASSIGNED FUND BALANCE	-86,647.23
TOTAL FUND BALANCE FOR FUND 52	85,071.42

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FIDUCIARY PPP TRUST FUND (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	104,299.98
TOTAL ASSETS	104,299.98
FUND BALANCE	
RESTRICTED - OTHER	-104,299.98
TOTAL FUND BALANCE FOR FUND 7000	-104,299.98



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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
<b>ASSETS</b>	
LAND	2,049,763.51
ACCUM DEPREC-LAND	-188.78
LAND IMPROVEMENTS	19,893.77
ACCUMULATED DEP-LAND IMPROVE	-19.92
BUILDINGS & BUILDING IMPROVEME	69,049,457.94
ACCUMULATED DEPRECIATION-BLDGS	-30,768,141.19
TECHNOLOGY EQUIPMENT	953,870.88
ACCUM DEPRECIATION-TECH EQUIP	-782,273.06
VEHICLES	7,702,295.49
ACCUM DEPREC- VEHCILES	-6,118,758.30
GENERAL	4,401,381.69
ACCUMULATED DEPRECIATION-GENER	-3,956,583.27
CONSTRUCTION WORK IN PROGRESS	11,392,213.03
ACCUM DEP- CONST IN PROGRESS	-83.32
<b>TOTAL ASSETS</b>	<b>53,942,828.47</b>
<b>FUND BALANCE</b>	
INVEST IN GOVERNMENTAL ASSETS	-53,942,828.47
<b>TOTAL FUND BALANCE FOR FUND 8</b>	<b>-53,942,828.47</b>

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
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ASSETS	
TECHNOLOGY EQUIPMENT	8,149.00
ACCUM DEPRECIATION-TECH EQUIP	-8,149.00
GENERAL	1,030,381.88
ACCUMULATED DEPRECIATION-GENER	-1,005,559.94
TOTAL ASSETS	24,821.94
FUND BALANCE	
INVEST IN BUSINESS TYPE ASSETS	-24,821.94
TOTAL FUND BALANCE FOR FUND 81	-24,821.94

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LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
<b>ASSETS</b>	
AMT RETIRE LONG-TERM DEBT	48,283,426.00
TOTAL ASSETS	48,283,426.00
<b>LIABILITIES</b>	
NON CUR BOND OBLIGATIONS	-46,935,000.00
COMPENSATED ABSENCES	-129,858.00
NON CURRENT SICK LEAVE	-1,218,568.00
TOTAL LIABILITIES	-48,283,426.00

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LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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