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HOPKINS COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 13

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	.00	13,529,979.33
10	6121	TAXES RECEIVABLE	979,477.11	1,119,477.11
10	6153	ACCOUNTS RECEIVABLE	73,971.76	73,971.76
10	6181	PREPAID EXPENDITURES	.00	2,124.00
TOTAL ASSETS			1,053,448.87	14,725,552.20
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-134,078.30
10	7421HS	ACCOUNTS PAYABLE HOME SCHOOL	.00	-500.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-31,635.44	-1,720,772.95
10	7470AS	AETNA INSURANCE DEDUCTS	.00	-3,405.07
10	7470MS	MISCELLANEOUS	.00	-4,675.00
10	7470SD	STATE DENTAL INSURANCE	.00	-4,639.56
10	7470SH	STATE HEALTH INSURANCE	.00	-235,752.63
10	7470SV	STATE VISION INSURANCE	.00	-1,508.33
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-271,282.08
10	7472	FICA WITHHELD PAYABLE	.00	-150,900.33
10	7473	STATE TAX WITHHELD PAYABLE	.00	-140,376.22
10	7474	KTRS WITHHELD PAYABLE	-95.11	-2,313.46
10	7475	CERS WITHHELD PAYABLE	.00	-445,350.86
10	7493	SICK LEAVE PAYABLE IN PROCESS	-108,885.47	-308,943.92
10	7499	OTHER CURRENT LIABILITIES	.00	-140,000.00
TOTAL LIABILITIES			-140,616.02	-3,564,498.71
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	53,480,126.14	.00
10	7602	EXPENDITURES CONTROL	-43,231,905.50	.00
10	8723	NONSPENDABLE-PREPAIDS	-2,124.00	-2,124.00
10	8741	COMMITTED - SITE-BASED CFWD	-307,978.88	-307,978.88
10	8770	UNASSIGNED FUND BALANCE	-10,850,950.61	-10,850,950.61
TOTAL FUND BALANCE			-912,832.85	-11,161,053.49
TOTAL LIABILITIES + FUND BALANCE			-1,053,448.87	-14,725,552.20

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	.00	590,200.01
20	6153	ACCOUNTS RECEIVABLE	1,393,860.88	1,393,860.88
TOTAL ASSETS			1,393,860.88	1,984,060.89
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	-62,821.75
20	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-507,596.69
20	7481	ADVANCES FROM GRANTORS	-1,413,642.45	-1,413,642.45
TOTAL LIABILITIES			-1,413,642.45	-1,984,060.89
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	6,961,675.00	.00
20	7602	EXPENDITURES CONTROL	-6,941,893.43	.00
TOTAL FUND BALANCE			19,781.57	.00
TOTAL LIABILITIES + FUND BALANCE			===== -1,393,860.88	===== -1,984,060.89

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	.00	507,747.98
		TOTAL ASSETS	.00	507,747.98
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	.00	-31.50
		TOTAL LIABILITIES	.00	-31.50
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	664,547.64	.00
21	7602	EXPENDITURES CONTROL	-156,831.16	.00
21	8740	COMMITTED FUND BALANCE	-507,716.48	-507,716.48
		TOTAL FUND BALANCE	.00	-507,716.48
TOTAL LIABILITIES + FUND BALANCE			.00	-507,747.98

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	-497,308.00	.00
		TOTAL ASSETS	-497,308.00	.00
FUND BALANCE				
31	6302	REVENUES CONTROL	594,712.00	.00
31	7602	EXPENDITURES CONTROL	-97,404.00	.00
		TOTAL FUND BALANCE	497,308.00	.00
TOTAL LIABILITIES + FUND BALANCE			497,308.00	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	-1,109,114.63	1,370,835.37
	TOTAL ASSETS		<u>-1,109,114.63</u>	<u>1,370,835.37</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	2,479,950.00	.00
32	8737	RESTRICTED - OTHER	-1,370,835.37	-1,370,835.37
	TOTAL FUND BALANCE		<u>1,109,114.63</u>	<u>-1,370,835.37</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====1,109,114.63=====</u>	<u>===== -1,370,835.37=====</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	8019C CASH IN BANK	.00	33,674.03
36	6101	8019E CASH IN BANK	.00	572,715.22
36	6101	8020A CASH IN BANK	.00	6,659.30
36	6101	8020B CASH IN BANK	.00	-432,480.51
36	6101	8020C CASH IN BANK	.00	4,845.00
TOTAL ASSETS			.00	185,413.04
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	.00	-109,278.47
TOTAL LIABILITIES			.00	-109,278.47
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	286,913.24	.00
36	7602	EXPENDITURES CONTROL	-1,225,512.51	.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	938,599.27	-76,134.57
TOTAL FUND BALANCE			.00	-76,134.57
TOTAL LIABILITIES + FUND BALANCE			.00	-185,413.04

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
40	6101		CASH IN BANK	1,606,422.63	.00
40	6110	8009	INVESTMENT-CD	21,587.00	486,711.67
40	6181		PREPAID EXPENDITURES	.00	30,250.00
TOTAL ASSETS				<u>1,628,009.63</u>	<u>516,961.67</u>
<b>FUND BALANCE</b>					
40	6302		REVENUES CONTROL	1,269,500.00	.00
40	7602		EXPENDITURES CONTROL	-2,845,672.63	.00
40	8723		NONSPENDABLE-PREPAIDS	-30,250.00	-30,250.00
40	8736		RESTRICTED - DEBT SERVICE	-21,587.00	-486,711.67
TOTAL FUND BALANCE				<u>-1,628,009.63</u>	<u>-516,961.67</u>
TOTAL LIABILITIES + FUND BALANCE				<u>=====</u> -1,628,009.63	<u>=====</u> -516,961.67

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	.00	1,612,360.83
51	6153	ACCOUNTS RECEIVABLE	190,503.76	203,505.15
51	6171	INVENTORIES FOR CONSUMPTION	56,911.16	94,859.04
51	6400O	DEFERRED OUTFLOWS OPEB LIAB	71,408.00	304,953.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	7,378.00	695,276.88
TOTAL ASSETS			326,200.92	2,910,954.90
<b>LIABILITIES</b>				
51	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-172,805.42
51	7476O	ACCRUED CONTRIB OPEB LIAB	50,402.00	-765,189.00
51	7476P	ACCRUED ANNUAL CONTRIB LIABILI	-402,697.00	-3,200,481.24
51	7481	Fund 1-Plan S/Fund 2-Def Reven	-63.38	-8,900.64
51	7493	SICK LEAVE PAYABLE IN PROCESS	-14,384.74	-30,006.06
51	7590	OTHER LONG TERM LIABILITIES	10,089.00	-27,659.79
51	7700O	DEFERRED INFLOW OPEB LIAB	-162,272.00	-344,414.00
51	7700P	DEFERRED INFLOW OF RESOURCES	-4,083.00	-282,070.81
TOTAL LIABILITIES			-523,009.12	-4,831,526.96
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	4,754,190.66	.00
51	7602	EXPENDITURES CONTROL	-3,325,893.35	.00
51	8737O	RESTRICTED OPEB LIABILITY	40,462.00	804,650.00
51	8737P	UNFUNDED PENSION LIABILITY	399,402.00	2,787,275.17
51	8739	UNASSIGNED FUND BALANCE	-1,671,353.11	-1,671,353.11
TOTAL FUND BALANCE			196,808.20	1,920,572.06
TOTAL LIABILITIES + FUND BALANCE			-326,200.92	-2,910,954.90



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FUND: 52 CHILD CARE CENTER				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
52	6101	0200	CASH IN BANK	.00	40,275.48
52	6101	0280	CASH IN BANK	.00	29,195.59
52	6111B	0280	INVESTMENTS-CHILD CARE CTRS	.00	15,459.59
52	64000		DEFERRED OUTFLOWS OPEB LIAB	2,414.00	16,363.00
52	6400P		DEFERRED OUTFLOWS OF RESOURCES	-2,997.00	36,950.48
TOTAL ASSETS				-583.00	138,244.14
<b>LIABILITIES</b>					
52	7421		ACCOUNTS PAYABLE	.00	-82.43
52	7461	0280	ACCR SALARIES & BENEFIT PAYABLE	.00	-8,698.92
52	7476O		ACCRUED CONTRIB OPEB LIAB	7,656.00	-41,057.00
52	7476P		ACCRUED ANNUAL CONTRIB LIABILI	-4,602.00	-171,706.98
52	7700O		DEFERRED INFLOW OPEB LIAB	-7,601.00	-18,480.00
52	7700P		DEFERRED INFLOW OF RESOURCES	1,471.00	-15,133.15
TOTAL LIABILITIES				-3,076.00	-255,158.48
<b>FUND BALANCE</b>					
52	6302		REVENUES CONTROL	171,480.33	.00
52	7602		EXPENDITURES CONTROL	-95,331.02	.00
52	8737O		RESTRICTED OPEB LIABILITY	-2,469.00	43,174.00
52	8737P		UNFUNDED PENSION LIABILITY	6,128.00	149,889.65
52	8739		UNASSIGNED FUND BALANCE	-76,149.31	-76,149.31
TOTAL FUND BALANCE				3,659.00	116,914.34
TOTAL LIABILITIES + FUND BALANCE				<u>583.00</u>	<u>-138,244.14</u>

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FUND: 7000 FIDUCIARY PPP TRUST FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	.00	101,136.72
	TOTAL ASSETS		.00	101,136.72
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	107,136.72	.00
70	7602	EXPENDITURES CONTROL	-6,000.00	.00
70	8737	RESTRICTED - OTHER	-101,136.72	-101,136.72
	TOTAL FUND BALANCE		.00	-101,136.72
TOTAL LIABILITIES + FUND BALANCE			.00	-101,136.72

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	1,078,680.00	3,128,443.51
80	6202	ACCUM DEPREC-LAND	-104.27	-293.05
80	6211	LAND IMPROVMENTS	.00	19,893.77
80	6212	ACCUMULATED DEP-LAND IMPROVE	.00	-19.92
80	6221	BUILDINGS & BUILDING IMPROVEME	664,323.69	81,169,887.96
80	6222	ACCUMULATED DEPRECIATION-BLDGS	-1,509,118.00	-33,739,578.66
80	6231	TECHNOLOGY EQUIPMENT	57,054.66	1,027,925.54
80	6232	ACCUM DEPRECIATION-TECH EQUIP	-59,903.63	-896,129.21
80	6241	VEHICLES	133,871.10	8,081,127.39
80	6242	ACCUM DEPREC- VEHCILES	-90,724.41	-6,058,269.90
80	6251	GENERAL	95,712.12	4,696,657.27
80	6252	ACCUMULATED DEPRECIATION-GENER	-77,732.67	-4,108,998.62
80	6261	CONSTRUCTION WORK IN PROGRESS	482,942.25	821,587.53
80	6262	ACCUM DEP- CONST IN PROGRESS	104.27	20.95
TOTAL ASSETS			775,105.11	54,142,254.56
FUND BALANCE				
80	8710	INVEST IN GOVERNMENTAL ASSETS	-775,105.11	-54,142,254.56
TOTAL FUND BALANCE			-775,105.11	-54,142,254.56
TOTAL LIABILITIES + FUND BALANCE			-775,105.11	-54,142,254.56

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6231	TECHNOLOGY EQUIPMENT	.00	8,149.00
81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-8,149.00
81	6251	GENERAL	21,480.00	1,093,301.02
81	6252	ACCUMULATED DEPRECIATION-GENER	-12,449.62	-983,477.15
TOTAL ASSETS			9,030.38	109,823.87
FUND BALANCE				
81	8711	INVEST IN BUSINESS TYPE ASSETS	-9,030.38	-109,823.87
TOTAL FUND BALANCE			-9,030.38	-109,823.87
TOTAL LIABILITIES + FUND BALANCE			<u>-9,030.38</u>	<u>-109,823.87</u>

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FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	48,283,426.00
		TOTAL ASSETS	.00	48,283,426.00
<b>LIABILITIES</b>				
90	7511	NON CUR BOND OBLIGATIONS	.00	-46,935,000.00
90	7551	COMPENSATED ABSENCES	.00	-129,858.00
90	8732	NON CURRENT SICK LEAVE	.00	-1,218,568.00
		TOTAL LIABILITIES	.00	-48,283,426.00
TOTAL LIABILITIES + FUND BALANCE			.00	-48,283,426.00
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