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HOPKINS COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 13

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-112,791.98	16,756,431.11
10	6121	TAXES RECEIVABLE	.00	140,000.00
10	6181	PREPAID EXPENDITURES	.00	2,124.00
TOTAL ASSETS			-112,791.98	16,898,555.11
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-49,120.12
10	7421TU	ACCOUNTS PAYABLE TUITION	.00	-3,819.33
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-1,701,200.82
10	7470AS	AETNA INSURANCE DEDUCTS	.00	-3,125.83
10	7470MS	MISCELLANEOUS	.00	-14,775.00
10	7470SD	STATE DENTAL INSURANCE	.00	-5,760.61
10	7470SH	STATE HEALTH INSURANCE	.00	-246,949.53
10	7470SV	STATE VISION INSURANCE	.00	-1,759.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-224,936.03
10	7472	FICA WITHHELD PAYABLE	.00	-175,445.18
10	7473	STATE TAX WITHHELD PAYABLE	.00	-138,027.10
10	7474	KTRS WITHHELD PAYABLE	.00	-826,417.93
10	7475	CERS WITHHELD PAYABLE	.00	-438,966.88
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-308,943.92
10	7499	OTHER CURRENT LIABILITIES	.00	-140,000.00
10	7603	PURCHASE OBLIGATIONS	-354,526.36	.00
TOTAL LIABILITIES			-354,526.36	-4,279,247.28
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	53,353,711.53	.00
10	7602	EXPENDITURES CONTROL	-40,621,611.72	.00
10	8723	NONSPENDABLE-PREPAIDS	-2,124.00	-2,124.00
10	8741	COMMITTED - SITE-BASED CFWD	-458,546.31	-458,546.31
10	8753	ASSIGNED-PURCH OBL - CURRENT	354,526.36	.00
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-354,526.36	-354,526.36
10	8770	UNASSIGNED FUND BALANCE	-11,804,111.16	-11,804,111.16
TOTAL FUND BALANCE			467,318.34	-12,619,307.83
TOTAL LIABILITIES + FUND BALANCE			=====112,791.98=====	===== -16,898,555.11=====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	112,791.98	-881,165.44
20	6153	ACCOUNTS RECEIVABLE	3,168,425.33	3,168,425.33
TOTAL ASSETS			3,281,217.31	2,287,259.89
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	-30,559.03
20	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-477,858.14
20	7481	ADVANCES FROM GRANTORS	-1,778,842.72	-1,778,842.72
20	7603	PURCHASE OBLIGATIONS	-3,175,835.40	.00
TOTAL LIABILITIES			-4,954,678.12	-2,287,259.89
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	8,951,347.37	.00
20	7602	EXPENDITURES CONTROL	-10,453,721.96	.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	3,175,835.40	.00
TOTAL FUND BALANCE			1,673,460.81	.00
TOTAL LIABILITIES + FUND BALANCE			<u><u>-3,281,217.31</u></u>	<u><u>-2,287,259.89</u></u>

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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	454,472.73
		TOTAL ASSETS	.00	454,472.73
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-2,269.00	.00
		TOTAL LIABILITIES	-2,269.00	.00
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	543,881.52	.00
21	7602	EXPENDITURES CONTROL	-89,408.79	.00
21	8740	COMMITTED FUND BALANCE	-452,203.73	-452,203.73
21	8753	ASSIGNED-PURCH OBL - CURRENT	2,269.00	.00
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-2,269.00	-2,269.00
		TOTAL FUND BALANCE	2,269.00	-454,472.73
TOTAL LIABILITIES + FUND BALANCE			.00	-454,472.73

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FUND: 25 STUDENT ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
25	6106	77006	OTHER CASH	26,879.85	26,879.85
25	6106	77020	OTHER CASH	21,323.14	21,323.14
25	6106	77075	OTHER CASH	56,386.48	56,386.48
25	6106	77090	OTHER CASH	7,987.25	7,987.25
25	6106	77105	OTHER CASH	12,621.36	12,621.36
25	6106	77110	OTHER CASH	16,048.31	16,048.31
25	6106	77130	OTHER CASH	167,775.07	167,775.07
25	6106	77140	OTHER CASH	25,767.66	25,767.66
25	6106	77145	OTHER CASH	209,200.07	209,200.07
25	6106	77185	OTHER CASH	36,924.51	36,924.51
25	6106	77200	OTHER CASH	5,704.68	5,704.68
25	6106	77250	OTHER CASH	14,366.62	14,366.62
25	6106	77280	OTHER CASH	13,812.54	13,812.54
25	6106	77330	OTHER CASH	18,799.22	18,799.22
TOTAL ASSETS				633,596.76	633,596.76
<b>FUND BALANCE</b>					
25	8737		RESTRICTED OTHER	-716,071.31	-716,071.31
25	8770		UNASSIGNED FUND BALANCE	82,474.55	82,474.55
TOTAL FUND BALANCE				-633,596.76	-633,596.76
TOTAL LIABILITIES + FUND BALANCE				-633,596.76	-633,596.76

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	601,767.00	.00
31	7602	EXPENDITURES CONTROL	-601,767.00	.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .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	.00	1,672,059.16
	TOTAL ASSETS		.00	1,672,059.16
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	2,723,782.00	.00
32	7602	EXPENDITURES CONTROL	-2,422,558.21	.00
32	8737	RESTRICTED - OTHER	1,370,835.37	.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	-1,672,059.16	-1,672,059.16
	TOTAL FUND BALANCE		.00	-1,672,059.16
TOTAL LIABILITIES + FUND BALANCE			.00	-1,672,059.16

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	8019C CASH IN BANK	.00	9,362.55
36	6101	8019D CASH IN BANK	.00	1,600.00
36	6101	8019E CASH IN BANK	.00	9,733.84
36	6101	8020A CASH IN BANK	.00	7,055.00
36	6101	8020B CASH IN BANK	.00	18,495,932.38
36	6101	8020C CASH IN BANK	.00	4,845.00
36	6101	8021A CASH IN BANK	.00	8,145.00
TOTAL ASSETS			.00	18,536,673.77
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	.00	-478,694.89
36	7603	PURCHASE OBLIGATIONS	-16,541,531.95	.00
TOTAL LIABILITIES			-16,541,531.95	-478,694.89
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	20,978,104.40	.00
36	7602	EXPENDITURES CONTROL	-2,996,260.09	.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	-17,981,844.31	-18,057,978.88
36	8753	ASSIGNED-PURCH OBL - CURRENT	16,541,531.95	.00
TOTAL FUND BALANCE			16,541,531.95	-18,057,978.88
TOTAL LIABILITIES + FUND BALANCE			.00	-18,536,673.77

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6181	PREPAID EXPENDITURES	.00	20,500.00
		TOTAL ASSETS	.00	20,500.00
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	3,368,711.10	.00
40	7602	EXPENDITURES CONTROL	-3,348,211.10	.00
40	8723	NONSPENDABLE-PREPAIDS	-507,211.67	-20,500.00
40	8736	RESTRICTED - DEBT SERVICE	486,711.67	.00
		TOTAL FUND BALANCE	.00	-20,500.00
TOTAL LIABILITIES + FUND BALANCE			.00	-20,500.00



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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	.00	1,322,398.18
51	6104	PETTY CASH	.00	30.00
51	6153	ACCOUNTS RECEIVABLE	.00	7,231.70
51	6171	INVENTORIES FOR CONSUMPTION	.00	94,859.04
51	6400O	DEFERRED OUTFLOWS OPEB LIAB	.00	304,953.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	695,276.88
TOTAL ASSETS			.00	2,424,748.80
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	-4,303.80
51	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-170,829.54
51	7476O	ACCRUED CONTRIB OPEB LIAB	.00	-765,189.00
51	7476P	ACCRUED ANNUAL CONTRIB LIABILI	.00	-3,200,481.24
51	7481	Fund 1-Plan S/Fund 2-Def Reven	.00	-8,900.64
51	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-30,006.06
51	7590	OTHER LONG TERM LIABILITIES	.00	-27,659.79
51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-344,414.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-282,070.81
TOTAL LIABILITIES			.00	-4,833,854.88
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	3,849,610.96	.00
51	7602	EXPENDITURES CONTROL	-2,666,791.87	.00
51	8737O	RESTRICTED OPEB LIABILITY	.00	804,650.00
51	8737P	UNFUNDED PENSION LIABILITY	.00	2,787,275.17
51	8739	UNASSIGNED FUND BALANCE	-1,182,819.09	-1,182,819.09
TOTAL FUND BALANCE			.00	2,409,106.08
TOTAL LIABILITIES + FUND BALANCE			.00	-2,424,748.80

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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	43,595.66
52	6101	0280	CASH IN BANK	.00	2,095.54
52	6111B	0280	INVESTMENTS-CHILD CARE CTRS	.00	15,486.67
52	6400O		DEFERRED OUTFLOWS OPEB LIAB	.00	16,363.00
52	6400P		DEFERRED OUTFLOWS OF RESOURCES	.00	36,950.48
TOTAL ASSETS				.00	114,491.35
<b>LIABILITIES</b>					
52	7421		ACCOUNTS PAYABLE	.00	-85.19
52	7461	0280	ACCR SALARIES & BENEFIT PAYABLE	.00	-5,348.40
52	7476O		ACCRUED CONTRIB OPEB LIAB	.00	-41,057.00
52	7476P		ACCRUED ANNUAL CONTRIB LIABILI	.00	-171,706.98
52	7700O		DEFERRED INFLOW OPEB LIAB	.00	-18,480.00
52	7700P		DEFERRED INFLOW OF RESOURCES	.00	-15,133.15
TOTAL LIABILITIES				.00	-251,810.72
<b>FUND BALANCE</b>					
52	6302		REVENUES CONTROL	117,078.46	.00
52	7602		EXPENDITURES CONTROL	-61,334.18	.00
52	8737O		RESTRICTED OPEB LIABILITY	.00	43,174.00
52	8737P		UNFUNDED PENSION LIABILITY	.00	149,889.65
52	8739		UNASSIGNED FUND BALANCE	-55,744.28	-55,744.28
TOTAL FUND BALANCE				.00	137,319.37
TOTAL LIABILITIES + FUND BALANCE				.00	-114,491.35

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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	97,620.70
	TOTAL ASSETS		.00	97,620.70
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	103,620.70	.00
70	7602	EXPENDITURES CONTROL	-6,000.00	.00
70	8737	RESTRICTED - OTHER	-97,620.70	-97,620.70
	TOTAL FUND BALANCE		.00	-97,620.70
TOTAL LIABILITIES + FUND BALANCE			.00	-97,620.70

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	3,128,443.51
80	6202	ACCUM DEPREC-LAND	.00	-293.05
80	6211	LAND IMPROVMENTS	.00	19,893.77
80	6212	ACCUMULATED DEP-LAND IMPROVE	.00	-19.92
80	6221	BUILDINGS & BUILDING IMPROVEME	.00	81,169,887.96
80	6222	ACCUMULATED DEPRECIATION-BLDGS	.00	-33,739,578.66
80	6231	TECHNOLOGY EQUIPMENT	.00	1,027,925.54
80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-896,129.21
80	6241	VEHICLES	.00	8,081,127.39
80	6242	ACCUM DEPREC- VEHCILES	.00	-6,058,269.90
80	6251	GENERAL	.00	4,696,657.27
80	6252	ACCUMULATED DEPRECIATION-GENER	.00	-4,108,998.62
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	821,587.53
80	6262	ACCUM DEP- CONST IN PROGRESS	.00	20.95
TOTAL ASSETS			.00	54,142,254.56
FUND BALANCE				
80	8710	INVEST IN GOVERNMENTAL ASSETS	.00	-54,142,254.56
TOTAL FUND BALANCE			.00	-54,142,254.56
TOTAL LIABILITIES + FUND BALANCE			.00	-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	.00	1,093,301.02
81	6252	ACCUMULATED DEPRECIATION-GENER	.00	-983,477.15
TOTAL ASSETS			.00	109,823.87
FUND BALANCE				
81	8711	INVEST IN BUSINESS TYPE ASSETS	.00	-109,823.87
TOTAL FUND BALANCE			.00	-109,823.87
TOTAL LIABILITIES + FUND BALANCE			.00	-109,823.87

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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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