

HOPKINS COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,118,178.70	24,210,728.22
10	6121	TAXES RECEIVABLE	145,542.02	535,478.54
10	6153	ACCOUNTS RECEIVABLE	311,458.69	61,522.17
10	6181	PREPAID EXPENDITURES	2,345.32	4,469.32
		TOTAL ASSETS	-658,832.67	24,812,198.25
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-1,023.39	-42,586.57
10	7421HS	ACCOUNTS PAYABLE HOME SCHOOL	.00	-700.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-125.00	-1,912,104.71
10	7470AF	AMERICAN FIDELTIY TAX SHELTER	11.10	-226,927.43
10	7470AS	STATE LIFE INSURANCE	-13.55	-4,160.53
10	7470DC	401K/457 Deferred Comp Tax S	-15.00	-12,193.50
10	7470MS	MISCELLANEOUS	24,830.10	-18,050.00
10	7470RO	ROTH 401k (with Def. Comp)	.00	-4,605.00
10	7470SD	STATE DENTAL INSURANCE	-320.80	-8,817.55
10	7470SH	STATE HEALTH INSURANCE	1,083.82	-255,976.40
10	7470SV	STATE VISION INSURANCE	-24.93	-2,718.45
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-210,497.97
10	7472	FICA WITHHELD PAYABLE	.00	-177,774.64
10	7473	STATE TAX WITHHELD PAYABLE	.00	-130,235.87
10	7474	KTRS WITHHELD PAYABLE	.00	-12,508.90
10	7475	CERS WITHHELD PAYABLE	433.02	-476,069.14
10	7493	SICK LEAVE PAYABLE IN PROCESS	-25,267.01	-246,804.04
10	7499	OTHER CURRENT LIABILITIES	.00	-140,000.00
		TOTAL LIABILITIES	-431.64	-3,882,730.70
FUND BALANCE				
10	6302	REVENUES CONTROL	68,977,047.47	.00
10	7602	EXPENDITURES CONTROL	-48,587,005.60	.00
10	8723	NONSPENDABLE-PREPAIDS	-4,469.32	-4,469.32
10	8741	COMMITTED - SITE-BASED CFWD	-109,604.38	-109,604.38
10	8770	UNASSIGNED FUND BALANCE	-19,616,703.86	-20,815,393.85
		TOTAL FUND BALANCE	659,264.31	-20,929,467.55
		TOTAL LIABILITIES + FUND BALANCE	658,832.67	-24,812,198.25

HOPKINS COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	31,860.75	1,282,668.48
20	6153	ACCOUNTS RECEIVABLE	1,079,514.95	1,079,514.95
		TOTAL ASSETS	1,111,375.70	2,362,183.43
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	-22,432.20
20	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-589,432.25
20	7481	ADVANCES FROM GRANTORS	-1,750,318.98	-1,750,318.98
		TOTAL LIABILITIES	-1,750,318.98	-2,362,183.43
FUND BALANCE				
20	6302	REVENUES CONTROL	11,525,195.21	.00
20	7602	EXPENDITURES CONTROL	-10,886,251.93	.00
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-249,378.42	.00
20	8770	UNASSIGNED FUND BALANCE	249,378.42	.00
		TOTAL FUND BALANCE	638,943.28	.00
		TOTAL LIABILITIES + FUND BALANCE	-1,111,375.70	-2,362,183.43

HOPKINS COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	.00	535,662.52
21	6153	ACCOUNTS RECEIVABLE	3,777.52	3,777.52
		TOTAL ASSETS	3,777.52	539,440.04
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	.00	-17,753.59
		TOTAL LIABILITIES	.00	-17,753.59
FUND BALANCE				
21	6302	REVENUES CONTROL	682,164.79	.00
21	7602	EXPENDITURES CONTROL	-164,255.86	.00
21	8737	RESTRICTED OTHER	-521,686.45	-521,686.45
		TOTAL FUND BALANCE	-3,777.52	-521,686.45
		TOTAL LIABILITIES + FUND BALANCE	-3,777.52	-539,440.04

HOPKINS COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 25 STUDENT ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6106	77006	OTHER CASH	4,183.16	31,445.34
25	6106	77020	OTHER CASH	-953.10	14,776.86
25	6106	77075	OTHER CASH	-8,390.54	52,887.40
25	6106	77090	OTHER CASH	-323.35	12,651.49
25	6106	77105	OTHER CASH	6,336.82	27,247.84
25	6106	77110	OTHER CASH	10,418.21	27,518.84
25	6106	77130	OTHER CASH	42,895.63	184,406.19
25	6106	77140	OTHER CASH	7,727.07	51,859.07
25	6106	77145	OTHER CASH	14,256.97	202,959.43
25	6106	77185	OTHER CASH	13,568.45	50,698.59
25	6106	77200	OTHER CASH	-1,037.32	7,238.08
25	6106	77250	OTHER CASH	-795.89	10,673.99
25	6106	77280	OTHER CASH	-603.45	9,936.52
25	6106	77330	OTHER CASH	-15,206.67	.00
25	6153		ACCOUNTS RECEIVABLE	-3,203.35	1,242.90
			TOTAL ASSETS	68,872.64	685,542.54
LIABILITIES					
25	7421		ACCOUNTS PAYABLE	-3,662.40	-8,316.54
			TOTAL LIABILITIES	-3,662.40	-8,316.54
FUND BALANCE					
25	8737		RESTRICTED OTHER	-65,210.24	-677,226.00
			TOTAL FUND BALANCE	-65,210.24	-677,226.00
			TOTAL LIABILITIES + FUND BALANCE	-68,872.64	-685,542.54

BALANCE SHEET FOR 2023 13

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	-616,339.00	.00
		TOTAL ASSETS	-616,339.00	.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	616,339.00	.00
		TOTAL FUND BALANCE	616,339.00	.00
		TOTAL LIABILITIES + FUND BALANCE	616,339.00	.00

HOPKINS COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-3,480,266.46	1,701,723.83
		TOTAL ASSETS	-3,480,266.46	1,701,723.83
FUND BALANCE				
	32	6302 REVENUES CONTROL	3,262,204.73	.00
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	-1,701,723.83	-1,701,723.83
	32	8737 RESTRICTED - OTHER	218,061.73	.00
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	1,701,723.83	.00
		TOTAL FUND BALANCE	3,480,266.46	-1,701,723.83
		TOTAL LIABILITIES + FUND BALANCE	3,480,266.46	-1,701,723.83

HOPKINS COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
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	2,915,143.86
36	6101	8020C	CASH IN BANK	.00	4,845.00
36	6101	8021A	CASH IN BANK	.00	8,145.00
36	6101	8022A	CASH IN BANK	.00	12,832.25
36	6101	8022B	CASH IN BANK	.00	4,829.19
36	6101	8023A	CASH IN BANK	.00	-423,150.00
36	6101	8023C	CASH IN BANK	.00	-30,013.49
	TOTAL ASSETS			.00	2,520,383.20
LIABILITIES					
36	7421		ACCOUNTS PAYABLE	.00	-128,979.19
36	7432		CONST CONTRACTS PAYABLE RETAIN	-946,913.48	-946,913.48
	TOTAL LIABILITIES			-946,913.48	-1,075,892.67
FUND BALANCE					
36	6302		REVENUES CONTROL	2,335,843.29	.00
36	7602		EXPENDITURES CONTROL	-9,731,654.54	.00
36	8735		RESTRICTED-FUTURE CONSTR BG-1	8,341,599.73	-1,444,490.53
36	8755		ASSIGNED-PURCH OBL - PRD 13/YE	1,125.00	.00
	TOTAL FUND BALANCE			946,913.48	-1,444,490.53
	TOTAL LIABILITIES + FUND BALANCE			.00	-2,520,383.20

HOPKINS COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	5,182,923.41	.00
		TOTAL ASSETS	5,182,923.41	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	10,500.00	.00
40	7602	EXPENDITURES CONTROL	-5,193,423.41	.00
40	8723	NONSPENDABLE-PREPAIDS	-10,500.00	.00
40	8736	RESTRICTED - DEBT SERVICE	10,500.00	.00
		TOTAL FUND BALANCE	-5,182,923.41	.00
		TOTAL LIABILITIES + FUND BALANCE	-5,182,923.41	.00

HOPKINS COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	.00	2,605,666.70
51	6153	ACCOUNTS RECEIVABLE	2,177.12	7,589.97
51	6171	INVENTORIES FOR CONSUMPTION	11,917.01	86,787.68
51	64000	DEFERRED OUTFLOWS OPEB LIAB	-73,765.00	425,510.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	261,137.00	697,046.88
	TOTAL ASSETS		201,466.13	3,822,601.23
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-11,162.60	-22,437.21
51	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-181,306.39
51	74760	ACCRUED CONTRIB OPEB LIAB	40,079.00	-800,293.00
51	7476P	ACCRUED ANNUAL CONTRIB LIABILI	-132,620.00	-2,931,981.24
51	7481	Fund 1-Plan S/Fund 2-Def Reven	-992.78	-12,349.70
51	7493	SICK LEAVE PAYABLE IN PROCESS	9,720.11	-5,650.32
51	7590	OTHER LONG TERM LIABILITIES	4,853.65	-18,223.11
51	77000	DEFERRED INFLOW OPEB LIAB	45,764.00	-457,496.00
51	7700P	DEFERRED INFLOW OF RESOURCES	225,955.00	-393,865.81
	TOTAL LIABILITIES		181,596.38	-4,823,602.78
FUND BALANCE				
51	6302	REVENUES CONTROL	6,198,250.55	.00
51	7602	EXPENDITURES CONTROL	-3,730,315.19	.00
51	87370	RESTRICTED OPEB LIABILITY	-12,081.00	832,279.00
51	8737P	UNFUNDED PENSION LIABILITY	-354,472.00	2,628,800.17
51	8739	UNASSIGNED FUND BALANCE	-2,484,444.87	-2,460,077.62
	TOTAL FUND BALANCE		-383,062.51	1,001,001.55
	TOTAL LIABILITIES + FUND BALANCE		-201,466.13	-3,822,601.23

HOPKINS COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 52 CHILD CARE CENTER				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	0200	CASH IN BANK	.00	57,327.89
52	6101	0280	CASH IN BANK	.00	156,987.55
52	6111B	0280	INVESTMENTS-CHILD CARE CTRS	7.77	15,490.81
52	64000		DEFERRED OUTFLOWS OPEB LIAB	-16,288.00	2,657.00
52	6400P		DEFERRED OUTFLOWS OF RESOURCES	-3,900.00	4,815.48
			TOTAL ASSETS	-20,180.23	237,278.73
LIABILITIES					
52	74760		ACCRUED CONTRIB OPEB LIAB	26,890.00	-4,997.00
52	7476P		ACCRUED ANNUAL CONTRIB LIABILI	87,913.00	-18,329.98
52	77000		DEFERRED INFLOW OPEB LIAB	16,239.00	-2,857.00
52	7700P		DEFERRED INFLOW OF RESOURCES	21,062.00	-2,462.15
			TOTAL LIABILITIES	152,104.00	-28,646.13
FUND BALANCE					
52	6302		REVENUES CONTROL	250,782.44	.00
52	7602		EXPENDITURES CONTROL	-20,976.47	.00
52	87370		RESTRICTED OPEB LIABILITY	-26,841.00	5,197.00
52	8737P		UNFUNDED PENSION LIABILITY	-105,075.00	15,976.65
52	8739		UNASSIGNED FUND BALANCE	-229,813.74	-229,806.25
			TOTAL FUND BALANCE	-131,923.77	-208,632.60
			TOTAL LIABILITIES + FUND BALANCE	20,180.23	-237,278.73

BALANCE SHEET FOR 2023 13

FUND: 7000 FIDUCIARY PPP TRUST FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	.00	91,181.65
		TOTAL ASSETS	.00	91,181.65
FUND BALANCE				
70	6302	REVENUES CONTROL	95,181.65	.00
70	7602	EXPENDITURES CONTROL	-4,000.00	.00
70	8737	RESTRICTED - OTHER	-91,181.65	-91,181.65
		TOTAL FUND BALANCE	.00	-91,181.65
		TOTAL LIABILITIES + FUND BALANCE	.00	-91,181.65

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 13

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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	81,902,630.18
80	6222	ACCUMULATED DEPRECIATION-BLDGS	-1,544,795.78	-38,346,831.65
80	6231	TECHNOLOGY EQUIPMENT	.00	1,135,103.03
80	6232	ACCUM DEPRECIATION-TECH EQUIP	-43,641.87	-1,046,855.54
80	6241	VEHICLES	-707,905.00	7,752,241.39
80	6242	ACCUM DEPREC- VEHCILES	1,059,047.62	-5,068,689.41
80	6251	GENERAL	295,864.73	5,157,418.27
80	6252	ACCUMULATED DEPRECIATION-GENER	-108,449.30	-4,385,297.90
80	6261	CONSTRUCTION WORK IN PROGRESS	10,678,568.02	21,794,783.00
80	6262	ACCUM DEP- CONST IN PROGRESS	.00	20.95
	TOTAL ASSETS		9,628,688.42	72,042,546.63
FUND BALANCE				
80	8710	INVEST IN GOVERNMENTAL ASSETS	-9,628,688.42	-72,042,546.63
	TOTAL FUND BALANCE		-9,628,688.42	-72,042,546.63
	TOTAL LIABILITIES + FUND BALANCE		-9,628,688.42	-72,042,546.63

HOPKINS COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	8,149.00
81	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-8,149.00
81	6251	GENERAL	14,819.01	1,134,315.33
81	6252	ACCUMULATED DEPRECIATION-GENER	-466.80	-1,010,150.32
TOTAL ASSETS			14,352.21	124,165.01
FUND BALANCE				
81	8711	INVEST IN BUSINESS TYPE ASSETS	-14,352.21	-124,165.01
TOTAL FUND BALANCE			-14,352.21	-124,165.01
TOTAL LIABILITIES + FUND BALANCE			-14,352.21	-124,165.01

BALANCE SHEET FOR 2023 13

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	48,283,426.00
		TOTAL ASSETS	.00	48,283,426.00
LIABILITIES				
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

** END OF REPORT - Generated by Eydie Tate **