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HOPKINS COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2016 13

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,623,294.69	7,578,057.54
10	6121	TAXES RECEIVABLE	-24.15	171,254.18
10	6153	ACCOUNTS RECEIVABLE	64,612.70	247,921.08
10	6181	PREPAID EXPENDITURES	.00	55,843.40
TOTAL ASSETS			-1,558,706.14	8,053,076.20
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-82,674.98
10	7460	WORKER'S COMPENSATION	37,692.58	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-52.08	-1,838,446.30
10	7470MS	MISCELLANEOUS	.00	-21,375.00
10	7470R	J STURGILL PAYBACK	.00	-.39
10	7470SH	STATE HEALTH INSURANCE	.00	-347.21
10	7470UN	UNEMPLOYMENT	613.62	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-313,498.25
10	7472	FICA WITHHELD PAYABLE	.00	-177,009.78
10	7473	STATE TAX WITHHELD PAYABLE	.00	-151,491.32
10	7474	KTRS WITHHELD PAYABLE	-747.47	12.53
10	7475	CERS WITHHELD PAYABLE	-8,730.94	-362,397.92
10	7493	SICK LEAVE PAYABLE IN PROCESS	31,514.00	-334,316.06
10	7499	OTHER CURRENT LIABILITIES	.00	-509,277.49
TOTAL LIABILITIES			60,289.71	-3,790,822.17
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	50,036,869.64	.00
10	7602	EXPENDITURES CONTROL	-44,276,199.18	.00
10	8723	NONSPENDABLE-PREPAIDS	-55,843.40	-55,843.40
10	8741	COMMITTED - SITE-BASED CFWD	-225,276.38	-225,276.38
10	8770	UNASSIGNED FUND BALANCE	-3,981,134.25	-3,981,134.25
TOTAL FUND BALANCE			1,498,416.43	-4,262,254.03
TOTAL LIABILITIES + FUND BALANCE			1,558,706.14	-8,053,076.20

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-900.00	749,861.30
20	6153	ACCOUNTS RECEIVABLE	792,725.82	815,887.56
TOTAL ASSETS			791,825.82	1,565,748.86
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	-48,826.48
20	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-469,621.47
20	7481	Fund 1-Plan S/Fund 2-Def Reven	-1,047,300.91	-1,047,300.91
TOTAL LIABILITIES			-1,047,300.91	-1,565,748.86
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	7,167,460.12	.00
20	7602	EXPENDITURES CONTROL	-6,911,985.03	.00
TOTAL FUND BALANCE			255,475.09	.00
TOTAL LIABILITIES + FUND BALANCE			===== -791,825.82	===== -1,565,748.86

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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	-9,653.85	319,155.57
21	6153	ACCOUNTS RECEIVABLE	.00	31.20
		TOTAL ASSETS	-9,653.85	319,186.77
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	.00	-92.75
		TOTAL LIABILITIES	.00	-92.75
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	485,992.77	.00
21	7602	EXPENDITURES CONTROL	-157,244.90	.00
21	8740	COMMITTED FUND BALANCE	-319,094.02	-319,094.02
		TOTAL FUND BALANCE	9,653.85	-319,094.02
		TOTAL LIABILITIES + FUND BALANCE	9,653.85	-319,186.77

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	122,790.37
	TOTAL ASSETS		.00	122,790.37
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	623,685.00	.00
31	7602	EXPENDITURES CONTROL	-500,894.63	.00
31	8735	RESTRICTED-FUTURE CONSTR BG-1	-122,790.37	-122,790.37
	TOTAL FUND BALANCE		.00	-122,790.37
TOTAL LIABILITIES + FUND BALANCE			.00	-122,790.37

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	2,334,851.00	.00
32	7602	EXPENDITURES CONTROL	-2,334,851.00	.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
36	6101	8008	CASH IN BANK	.00	23,771.72
36	6101	8009	CASH IN BANK	.00	42.27
36	6101	8012	CASH IN BANK	.00	40,019.18
36	6101	8017	CASH IN BANK	.00	63,443.52
36	6101	8019	CASH IN BANK	.00	21,850.14
36	6101	8022	CASH IN BANK	.00	7.31
36	6101	8023	CASH IN BANK	.00	77,011.33
36	6101	8030	CASH IN BANK	1,633,848.54	211,246.95
36	6101	8031	CASH IN BANK	.00	128,210.51
TOTAL ASSETS				1,633,848.54	565,602.93
<b>LIABILITIES</b>					
36	7421		ACCOUNTS PAYABLE	.00	-572.50
36	7432		CONST CONTRACTS PAYABLE RETAIN	436,819.92	.00
TOTAL LIABILITIES				436,819.92	-572.50
<b>FUND BALANCE</b>					
36	6302		REVENUES CONTROL	140,725.74	.00
36	7602		EXPENDITURES CONTROL	-1,646,363.77	.00
36	8735		RESTRICTED-FUTURE CONSTR BG-1	-565,030.43	-565,030.43
TOTAL FUND BALANCE				-2,070,668.46	-565,030.43
TOTAL LIABILITIES + FUND BALANCE				<u><u>-1,633,848.54</u></u>	<u><u>-565,602.93</u></u>

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
40	6110	8009	INVESTMENT-CD	18,011.23	406,090.50
40	6181		PREPAID EXPENDITURES	.00	81,020.00
TOTAL ASSETS				18,011.23	487,110.50
<b>FUND BALANCE</b>					
40	6302		REVENUES CONTROL	2,943,645.63	.00
40	7602		EXPENDITURES CONTROL	-2,862,625.63	.00
40	8723		NONSPENDABLE-PREPAIDS	-81,020.00	-81,020.00
40	8736		RESTRICTED - DEBT SERVICE	-18,011.23	-406,090.50
TOTAL FUND BALANCE				-18,011.23	-487,110.50
TOTAL LIABILITIES + FUND BALANCE				===== -18,011.23 =====	===== -487,110.50 =====

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	.00	1,076,517.05
51	6153	ACCOUNTS RECEIVABLE	40,586.68	93,205.73
51	6171	INVENTORIES FOR CONSUMPTION	7,846.25	75,722.07
51	6400	DEFERRED OUTFLOWS OF RESOURCES	184,758.88	384,634.88
TOTAL ASSETS			233,191.81	1,630,079.73
<b>LIABILITIES</b>				
51	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-169,001.48
51	7476	ACCRUED ANNUAL CONTRIB LIABILI	-456,497.24	-2,037,384.24
51	7481	Fund 1-Plan S/Fund 2-Def Reven	7,596.45	-16,811.40
51	7493	SICK LEAVE PAYABLE IN PROCESS	-1,718.81	-1,718.81
51	7590	OTHER LONG TERM LIABILITIES	4,601.95	-11,275.80
51	7700	DEFERRED INFLOW OF RESOURCES	147,131.19	-29,286.81
51	8732	Sick Leave Payable	3,993.97	.00
TOTAL LIABILITIES			-294,892.49	-2,265,478.54
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	2,453,876.95	.00
51	7602	EXPENDITURES CONTROL	-3,027,575.08	.00
51	8739	UNASSIGNED FUND BALANCE	635,398.81	635,398.81
TOTAL FUND BALANCE			61,700.68	635,398.81
TOTAL LIABILITIES + FUND BALANCE			===== -233,191.81 =====	===== -1,630,079.73 =====



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FUND: 52 CHILD CARE CENTER				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
52	6101	0200	CASH IN BANK	-5,010.05	10,270.09
52	6101	0280	CASH IN BANK	5,010.05	.00
52	6111B	0280	INVESTMENTS-CHILD CARE CTRS	.00	26,327.70
52	6400		DEFERRED OUTFLOWS OF RESOURCES	10,949.48	23,423.48
TOTAL ASSETS				10,949.48	60,021.27
<b>LIABILITIES</b>					
52	7421		ACCOUNTS PAYABLE	.00	-35.10
52	7461	0280	ACCR SALARIES & BENEFIT PAYABLE	.00	-8,375.52
52	7476		ACCRUED ANNUAL CONTRIB LIABILI	-30,085.98	-169,513.98
52	7700		DEFERRED INFLOW OF RESOURCES	9,696.85	-5,863.15
TOTAL LIABILITIES				-20,389.13	-183,787.75
<b>FUND BALANCE</b>					
52	6302		REVENUES CONTROL	-9,738.68	.00
52	7602		EXPENDITURES CONTROL	-104,588.15	.00
52	8739		UNASSIGNED FUND BALANCE	123,766.48	123,766.48
TOTAL FUND BALANCE				9,439.65	123,766.48
TOTAL LIABILITIES + FUND BALANCE				<u><u>-10,949.48</u></u>	<u><u>-60,021.27</u></u>

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	2,049,763.51
80	6202	ACCUM DEPREC-LAND	.00	-188.78
80	6211	LAND IMPROVMENTS	.00	19,893.77
80	6212	ACCUMULATED DEP-LAND IMPROVE	.00	-19.92
80	6221	BUILDINGS & BUILDING IMPROVEME	272,880.17	68,564,695.63
80	6222	ACCUMULATED DEPRECIATION-BLDGS	-1,336,471.21	-28,136,465.33
80	6231	TECHNOLOGY EQUIPMENT	.00	986,223.43
80	6232	ACCUM DEPRECIATION-TECH EQUIP	-84,535.15	-837,933.22
80	6241	VEHICLES	-46,067.00	7,172,349.05
80	6242	ACCUM DEPREC- VEHCILES	-351,740.16	-5,479,293.61
80	6251	GENERAL	114,514.00	4,275,306.31
80	6252	ACCUMULATED DEPRECIATION-GENER	-75,380.05	-3,802,163.59
80	6261	CONSTRUCTION WORK IN PROGRESS	1,436,315.77	9,799,505.79
80	6262	ACCUM DEP- CONST IN PROGRESS	.00	-1,117.01
TOTAL ASSETS			-70,483.63	54,610,556.03
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	.00	8,304.53
80	7602	EXPENDITURES CONTROL	.00	3,559.09
80	8710	INVEST IN GOVERNMENTAL ASSETS	70,483.63	-54,622,419.65
TOTAL FUND BALANCE			70,483.63	-54,610,556.03
TOTAL LIABILITIES + FUND BALANCE			70,483.63	-54,610,556.03

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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	1,032,783.88
81	6252	ACCUMULATED DEPRECIATION-GENER	-11,963.52	-996,294.64
TOTAL ASSETS			-11,963.52	36,489.24
FUND BALANCE				
81	8711	INVEST IN BUSINESS TYPE ASSETS	11,963.52	-36,489.24
TOTAL FUND BALANCE			11,963.52	-36,489.24
TOTAL LIABILITIES + FUND BALANCE			11,963.52	-36,489.24

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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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