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HOPKINS COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2019

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	11,454,996.24
TAXES RECEIVABLE	140,000.00
ACCOUNTS RECEIVABLE	178,244.91
PREPAID EXPENDITURES	2,124.00
TOTAL ASSETS	11,775,365.15
LIABILITIES	
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
TOTAL LIABILITIES	-3,305,561.82
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-2,124.00
COMMITTED - SITE-BASED CFWD	-223,341.62
UNASSIGNED FUND BALANCE	-8,244,337.71
TOTAL FUND BALANCE FOR FUND 1	-8,469,803.33

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	809,694.34
ACCOUNTS RECEIVABLE	797,866.97
TOTAL ASSETS	1,607,561.31
LIABILITIES	
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
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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
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ASSETS	
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
FUND BALANCE	
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
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ASSETS	
INVESTMENT-CD	444,549.90
PREPAID EXPENDITURES	1,269,500.00
TOTAL ASSETS	1,714,049.90
FUND BALANCE	
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
ASSETS	
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
LIABILITIES	
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
FUND BALANCE	
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
ASSETS	
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
LIABILITIES	
ACCOUNTS PAYABLE	-35.65
ACCR SALARIES & BENEFT 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
FUND BALANCE	
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
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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
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ASSETS	
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- VEHICLES	-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
TOTAL ASSETS	53,942,828.47
FUND BALANCE	
INVEST IN GOVERNMENTAL ASSETS	-53,942,828.47
TOTAL FUND BALANCE FOR FUND 8	-53,942,828.47

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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
ASSETS	
AMT RETIRE LONG-TERM DEBT	48,283,426.00
TOTAL ASSETS	48,283,426.00
LIABILITIES	
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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