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HOPKINS COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	13,529,979.33
TAXES RECEIVABLE	140,000.00
PREPAID EXPENDITURES	2,124.00
TOTAL ASSETS	13,672,103.33
LIABILITIES	
ACCOUNTS PAYABLE	-134,078.30
ACCOUNTS PAYABLE HOME SCHOOL	-500.00
ACCR SALARIES & BENEFIT PAYABLE	-1,689,137.51
AETNA INSURANCE DEDUCTS	-3,405.07
MISCELLANEOUS	-4,675.00
STATE DENTAL INSURANCE	-4,639.56
STATE HEALTH INSURANCE	-235,752.63
STATE VISION INSURANCE	-1,508.33
FEDERAL TAX WITHHELD PAYABLE	-271,282.08
FICA WITHHELD PAYABLE	-150,900.33
STATE TAX WITHHELD PAYABLE	-140,376.22
KTRS WITHHELD PAYABLE	-2,218.35
CERS WITHHELD PAYABLE	-445,350.86
SICK LEAVE PAYABLE IN PROCESS	-200,058.45
OTHER CURRENT LIABILITIES	-140,000.00
TOTAL LIABILITIES	-3,423,882.69
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-2,124.00
COMMITTED - SITE-BASED CFWD	-307,978.88
UNASSIGNED FUND BALANCE	-9,938,117.76
TOTAL FUND BALANCE FOR FUND 1	-10,248,220.64

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	590,200.01
ACCOUNTS RECEIVABLE	1,386,426.98
TOTAL ASSETS	1,976,626.99
LIABILITIES	
ACCOUNTS PAYABLE	-62,821.75
ACCR SALARIES & BENEFIT PAYABLE	-507,596.69
ADVANCES FROM GRANTORS	-1,406,208.55
TOTAL LIABILITIES	-1,976,626.99

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	507,747.98
TOTAL ASSETS	507,747.98
LIABILITIES	
ACCOUNTS PAYABLE	-31.50
TOTAL LIABILITIES	-31.50
FUND BALANCE	
COMMITTED FUND BALANCE	-507,716.48
TOTAL FUND BALANCE FOR FUND 21	-507,716.48

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,370,835.37
TOTAL ASSETS	1,370,835.37
FUND BALANCE	
RESTRICTED - OTHER	-1,370,835.37
TOTAL FUND BALANCE FOR FUND 320	-1,370,835.37

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	33,674.03
CASH IN BANK	572,715.22
CASH IN BANK	6,659.30
CASH IN BANK	-432,480.51
CASH IN BANK	4,845.00
TOTAL ASSETS	185,413.04
LIABILITIES	
ACCOUNTS PAYABLE	-109,278.47
TOTAL LIABILITIES	-109,278.47
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-76,134.57
TOTAL FUND BALANCE FOR FUND 360	-76,134.57

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
INVESTMENT-CD	465,124.67
PREPAID EXPENDITURES	30,250.00
TOTAL ASSETS	495,374.67
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-30,250.00
RESTRICTED - DEBT SERVICE	-465,124.67
TOTAL FUND BALANCE FOR FUND 400	-495,374.67

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,612,360.83
ACCOUNTS RECEIVABLE	13,001.39
INVENTORIES FOR CONSUMPTION	37,947.88
DEFERRED OUTFLOWS OPEB LIAB	233,545.00
DEFERRED OUTFLOWS OF RESOURCES	687,898.88
TOTAL ASSETS	2,584,753.98
LIABILITIES	
ACCR SALARIES & BENEFIT PAYABLE	-172,805.42
ACCRUED CONTRIB OPEB LIAB	-815,591.00
ACCRUED ANNUAL CONTRIB LIABILI	-2,797,784.24
Fund 1-Plan S/Fund 2-Def Reven	-8,837.26
SICK LEAVE PAYABLE IN PROCESS	-15,621.32
OTHER LONG TERM LIABILITIES	-37,748.79
DEFERRED INFLOW OPEB LIAB	-182,142.00
DEFERRED INFLOW OF RESOURCES	-277,987.81
TOTAL LIABILITIES	-4,308,517.84
FUND BALANCE	
RESTRICTED OPEB LIABILITY	764,188.00
UNFUNDED PENSION LIABILITY	2,387,873.17
UNASSIGNED FUND BALANCE	-1,428,297.31
TOTAL FUND BALANCE FOR FUND 51	1,723,763.86

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CHILD CARE CENTER (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	40,275.48
CASH IN BANK	29,195.59
INVESTMENTS-CHILD CARE CTRS	15,459.59
DEFERRED OUTFLOWS OPEB LIAB	13,949.00
DEFERRED OUTFLOWS OF RESOURCES	39,947.48
TOTAL ASSETS	138,827.14
LIABILITIES	
ACCOUNTS PAYABLE	-82.43
ACCR SALARIES & BENEFIT PAYABLE	-8,698.92
ACCRUED CONTRIB OPEB LIAB	-48,713.00
ACCRUED ANNUAL CONTRIB LIABILI	-167,104.98
DEFERRED INFLOW OPEB LIAB	-10,879.00
DEFERRED INFLOW OF RESOURCES	-16,604.15
TOTAL LIABILITIES	-252,082.48
FUND BALANCE	
RESTRICTED OPEB LIABILITY	45,643.00
UNFUNDED PENSION LIABILITY	143,761.65
UNASSIGNED FUND BALANCE	-76,149.31
TOTAL FUND BALANCE FOR FUND 52	113,255.34

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FIDUCIARY PPP TRUST FUND (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	101,136.72
TOTAL ASSETS	101,136.72
FUND BALANCE	
RESTRICTED - OTHER	-101,136.72
TOTAL FUND BALANCE FOR FUND 7000	-101,136.72

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
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	80,505,564.27
ACCUMULATED DEPRECIATION-BLDGS	-32,230,460.66
TECHNOLOGY EQUIPMENT	970,870.88
ACCUM DEPRECIATION-TECH EQUIP	-836,225.58
VEHICLES	7,947,256.29
ACCUM DEPREC- VEHICLES	-5,967,545.49
GENERAL	4,600,945.15
ACCUMULATED DEPRECIATION-GENER	-4,031,265.95
CONSTRUCTION WORK IN PROGRESS	338,645.28
ACCUM DEP- CONST IN PROGRESS	-83.32
TOTAL ASSETS	53,367,149.45
FUND BALANCE	
INVEST IN GOVERNMENTAL ASSETS	-53,367,149.45
TOTAL FUND BALANCE FOR FUND 8	-53,367,149.45

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	8,149.00
ACCUM DEPRECIATION-TECH EQUIP	-8,149.00
GENERAL	1,071,821.02
ACCUMULATED DEPRECIATION-GENER	-971,027.53
TOTAL ASSETS	100,793.49
FUND BALANCE	
INVEST IN BUSINESS TYPE ASSETS	-100,793.49
TOTAL FUND BALANCE FOR FUND 81	-100,793.49

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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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