

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	.00	25,186,767.01
10	6121	TAXES RECEIVABLE	.00	330,000.00
10	6153	ACCOUNTS RECEIVABLE	980,018.74	986,744.06
10	6181	PREPAID EXPENDITURES	-136.20	1,650.40
TOTAL ASSETS			979,882.54	26,505,161.47
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-467,586.01
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-2,464,705.74
10	7470AF	AMERICAN FIDELITY TAX SHELTER	.00	-253,642.44
10	7470AS	STATE LIFE INSURANCE	.00	-2,926.26
10	7470DC	401K/457 Deferred Comp Tax S	.00	-41,192.40
10	7470LI	5STAR LIFE INSURANCE	.00	-12.20
10	7470MS	MISCELLANEOUS	.00	-20,000.00
10	7470RO	ROTH 401K (with Def. Comp)	.00	-3,225.00
10	7470SD	STATE DENTAL INSURANCE	.00	-6,345.26
10	7470SH	STATE HEALTH INSURANCE	.00	-144,613.02
10	7470SV	STATE VISION INSURANCE	.00	-2,053.93
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-235,081.89
10	7472	FICA WITHHELD PAYABLE	.00	-232,094.26
10	7473	STATE TAX WITHHELD PAYABLE	.00	-176,736.87
10	7474	KTRS WITHHELD PAYABLE	.00	-282.23
10	7475	CERS WITHHELD PAYABLE	.00	-466,842.56
10	7477	COMPENSATED ABSENCES CURRENT	.00	-45,133.89
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-401,634.22
10	7499	OTHER CURRENT LIABILITIES	.00	-330,000.00
10	7603	PURCHASE OBLIGATIONS	-533,304.00	.00
TOTAL LIABILITIES			-533,304.00	-5,294,108.18
FUND BALANCE				
10	6302	REVENUES CONTROL	76,937,895.21	.00
10	7602	EXPENDITURES CONTROL	-56,706,724.46	.00
10	8723	NONSPENDABLE-PREPAIDS	-1,650.40	-1,650.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	533,304.00	.00
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-533,304.00	-533,304.00
10	8770	UNASSIGNED FUND BALANCE	-20,676,098.89	-20,676,098.89
TOTAL FUND BALANCE			-446,578.54	-21,211,053.29
TOTAL LIABILITIES + FUND BALANCE			-979,882.54	-26,505,161.47

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	.00	631,990.20
20	6153	ACCOUNTS RECEIVABLE	1,004,027.01	1,004,027.01
		TOTAL ASSETS	1,004,027.01	1,636,017.21
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	-8,403.73
20	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-570,316.06
20	7481	ADVANCES FROM GRANTORS	-1,057,297.42	-1,057,297.42
20	7603	PURCHASE OBLIGATIONS	-7,219.28	.00
		TOTAL LIABILITIES	-1,064,516.70	-1,636,017.21
FUND BALANCE				
20	6302	REVENUES CONTROL	9,549,872.68	.00
20	7602	EXPENDITURES CONTROL	-9,496,602.27	.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	7,219.28	.00
		TOTAL FUND BALANCE	60,489.69	.00
		TOTAL LIABILITIES + FUND BALANCE	-1,004,027.01	-1,636,017.21

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	21	6101	CASH IN BANK	.00 391,935.95
	21	6153	ACCOUNTS RECEIVABLE	.00 42.00
		TOTAL ASSETS		.00 391,977.95
FUND BALANCE				
	21	6302	REVENUES CONTROL	602,419.94 .00
	21	7602	EXPENDITURES CONTROL	-210,441.99 .00
	21	8737	RESTRICTED OTHER	-394,800.95 -391,977.95
	21	8770	UNASSIGNED FUND BALANCE	2,823.00 .00
		TOTAL FUND BALANCE		.00 -391,977.95
		TOTAL LIABILITIES + FUND BALANCE		.00 -391,977.95

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 25 STUDENT ACTIVITY(SPEC REV ANN)						NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS							
25	6106	77006	OTHER CASH			.00	44,144.45
25	6106	77020	OTHER CASH			.00	29,371.54
25	6106	77075	OTHER CASH			.00	78,203.91
25	6106	77090	OTHER CASH			.00	15,027.12
25	6106	77105	OTHER CASH			.00	31,398.57
25	6106	77110	OTHER CASH			.00	34,259.29
25	6106	77130	OTHER CASH			.00	229,319.23
25	6106	77140	OTHER CASH			.00	58,435.14
25	6106	77145	OTHER CASH			.00	195,614.08
25	6106	77185	OTHER CASH			.00	64,699.88
25	6106	77200	OTHER CASH			.00	15,453.16
25	6106	77250	OTHER CASH			.00	18,303.47
25	6106	77280	OTHER CASH			.00	33,865.62
TOTAL ASSETS						.00	848,095.46
FUND BALANCE							
25	6302		REVENUES CONTROL			-3,259.28	.00
25	7602		EXPENDITURES CONTROL			16,483.99	.00
25	8737		RESTRICTED OTHER			-13,224.71	-848,095.46
TOTAL FUND BALANCE						.00	-848,095.46
TOTAL LIABILITIES + FUND BALANCE						.00	-848,095.46

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	549,405.00	.00
31	7602	EXPENDITURES CONTROL	-549,405.00	.00
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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BALANCE SHEET FOR 2026 13

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	32	6302 REVENUES CONTROL	3,381,068.98	.00
	32	7602 EXPENDITURES CONTROL	-3,381,068.98	.00
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 360 CONSTRUCTION FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
36	6101	8020B	CASH IN BANK		.00	603,680.67
36	6101	8022B	CASH IN BANK		.00	699,277.46
36	6101	8023A	CASH IN BANK		.00	22,025,862.44
36	6101	8023B	CASH IN BANK		.00	82,386.10
36	6101	8026A	CASH IN BANK		.00	7,716,500.33
TOTAL ASSETS					.00	31,127,707.00
LIABILITIES						
36	7421		ACCOUNTS PAYABLE		.00	-3,135,818.64
36	7603		PURCHASE OBLIGATIONS	-20,934,266.83		.00
TOTAL LIABILITIES					-20,934,266.83	-3,135,818.64
FUND BALANCE						
36	6302		REVENUES CONTROL	9,280,335.01		.00
36	7602		EXPENDITURES CONTROL	-13,797,370.23		.00
36	8735		RESTRICTED-FUTURE CONSTR BG-1	4,517,035.22		-27,991,888.36
36	8753		ASSIGNED-PURCH OBL - CURRENT	20,934,266.83		.00
36	8755		ASSIGNED-PURCH OBL - PRD 13/YE	-3,213,930.96		.00
36	8770		UNASSIGNED FUND BALANCE	3,213,930.96		.00
TOTAL FUND BALANCE					20,934,266.83	-27,991,888.36
TOTAL LIABILITIES + FUND BALANCE					.00	-31,127,707.00

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	5,041,040.68	.00
40	7602	EXPENDITURES CONTROL	-5,041,040.68	.00
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	.00	2,947,314.20
51	6153	ACCOUNTS RECEIVABLE	.00	139,200.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	103,593.13
51	64000	DEFERRED OUTFLOWS OPEB LIAB	.00	170,673.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	545,326.88
51	65410	FUNDED OPEB ASSETS	.00	65,344.00
TOTAL ASSETS			.00	3,971,451.21
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-750.00
51	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-217,176.13
51	7481	Fund 1-Plan S/Fund 2-Def Reven	.00	-11,952.64
51	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-54,654.81
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-2,256,933.24
51	7590	OTHER LONG TERM LIABILITIES	.00	-21,328.38
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-712,144.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-450,773.81
TOTAL LIABILITIES			.00	-3,725,713.01
FUND BALANCE				
51	6302	REVENUES CONTROL	7,702,226.54	.00
51	7602	EXPENDITURES CONTROL	-4,914,865.52	.00
51	87370	RESTRICTED OPEB LIABILITY	.00	476,127.00
51	8737P	UNFUNDED PENSION LIABILITY	.00	2,162,380.17
51	8739	UNASSIGNED FUND BALANCE	-2,787,361.02	-2,884,245.37
TOTAL FUND BALANCE			.00	-245,738.20
TOTAL LIABILITIES + FUND BALANCE			.00	-3,971,451.21

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FUND: 52 CHILD CARE CENTER				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101		CASH IN BANK	.00	-180.92
52	6101	0200	CASH IN BANK	.00	57,391.91
52	6101	0280	CASH IN BANK	.00	294,088.05
52	64000		DEFERRED OUTFLOWS OPEB LIAB	.00	8,110.00
52	6400P		DEFERRED OUTFLOWS OF RESOURCES	.00	25,913.48
52	65410		FUNDED OPEB ASSETS	.00	3,105.00
TOTAL ASSETS				.00	388,427.52
LIABILITIES					
52	7461	0200	ACCR SALARIES & BENEFIT PAYABLE	.00	-2,150.25
52	7461	0280	ACCR SALARIES & BENEFIT PAYABLE	.00	-13,939.89
52	7541P		UNFUNDED PENSION LIABILITIES	.00	-107,245.98
52	77000		DEFERRED INFLOW OPEB LIAB	.00	-33,840.00
52	7700P		DEFERRED INFLOW OF RESOURCES	.00	-21,420.15
TOTAL LIABILITIES				.00	-178,596.27
FUND BALANCE					
52	6302		REVENUES CONTROL	502,589.45	.00
52	7602		EXPENDITURES CONTROL	-167,380.55	.00
52	87370		RESTRICTED OPEB LIABILITY	.00	22,625.00
52	8737P		UNFUNDED PENSION LIABILITY	.00	102,752.65
52	8739		UNASSIGNED FUND BALANCE	-335,208.90	-335,208.90
TOTAL FUND BALANCE				.00	-209,831.25
TOTAL LIABILITIES + FUND BALANCE				.00	-388,427.52

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 7000 FIDUCIARY PPP TRUST FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
70	6101	BNYO	CASH IN BANK		.00	663.96
70	6101	ENUT	CASH IN BANK		.00	3,445.90
70	6101	MALO	CASH IN BANK		.00	356,899.23
	TOTAL ASSETS				.00	361,009.09
FUND BALANCE						
70	6302		REVENUES CONTROL	382,009.09		.00
70	7602		EXPENDITURES CONTROL	-21,000.00		.00
70	8737		RESTRICTED - OTHER	-729,322.89		-361,009.09
70	8770		UNASSIGNED FUND BALANCE	368,313.80		.00
	TOTAL FUND BALANCE				.00	-361,009.09
TOTAL LIABILITIES + FUND BALANCE					.00	-361,009.09

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	3,078,443.51
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	.00	100,918,241.09
80	6222	ACCUMULATED DEPRECIATION-BLDGS	.00	-40,512,034.83
80	6231	TECHNOLOGY EQUIPMENT	.00	1,166,505.48
80	6232	ACCUM DEPRECIATION-TECH EQUIP	.00	-1,067,125.83
80	6241	VEHICLES	.00	8,357,616.39
80	6242	ACCUM DEPREC- VEHICLES	.00	-5,898,972.64
80	6251	GENERAL	.00	6,695,558.99
80	6252	ACCUMULATED DEPRECIATION-GENER	.00	-4,711,619.67
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	23,946,433.98
80	6262	ACCUM DEP- CONST IN PROGRESS	.00	20.95
TOTAL ASSETS			.00	91,992,752.49
FUND BALANCE				
80	8710	INVEST IN GOVERNMENTAL ASSETS	.00	-91,992,752.49
TOTAL FUND BALANCE			.00	-91,992,752.49
TOTAL LIABILITIES + FUND BALANCE			.00	-91,992,752.49

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 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	.00	1,121,550.97
	81	6252	ACCUMULATED DEPRECIATION-GENER	.00	-994,250.98
	TOTAL ASSETS			.00	127,299.99
FUND BALANCE					
	81	8711	INVEST IN BUSINESS TYPE ASSETS	.00	-127,299.99
	TOTAL FUND BALANCE			.00	-127,299.99
	TOTAL LIABILITIES + FUND BALANCE			.00	-127,299.99

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	85,959,588.48
90	6305	AMT TO RETIRE LT SICK LEAVE	.00	2,533,881.96
TOTAL ASSETS			.00	88,493,470.44
LIABILITIES				
90	7511	NON CUR BOND OBLIGATIONS	.00	-85,959,588.48
90	7551	COMPENSATED ABSENCES	.00	-148,156.79
90	8732	NON CURRENT SICK LEAVE	.00	-2,385,725.17
TOTAL LIABILITIES			.00	-88,493,470.44
TOTAL LIABILITIES + FUND BALANCE			.00	-88,493,470.44

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