

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-2,061,899.57	23,124,867.44
10	6121	TAXES RECEIVABLE	.00	330,000.00
10	6153	ACCOUNTS RECEIVABLE	-986,744.06	.00
10	6181	PREPAID EXPENDITURES	.00	1,650.40
TOTAL ASSETS			-3,048,643.63	23,456,517.84
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	467,586.01	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,700,987.60	-763,718.14
10	7470AF	AMERICAN FIDELITY TAX SHELTER	95,968.74	-157,673.70
10	7470AS	STATE LIFE INSURANCE	-459.79	-3,386.05
10	7470DC	401K/457 Deferred Comp Tax S	31,118.40	-10,074.00
10	7470LI	5STAR LIFE INSURANCE	.00	-12.20
10	7470MS	MISCELLANEOUS	-4,500.00	-24,500.00
10	7470RO	ROTH 401K (with Def. Comp)	1,300.00	-1,925.00
10	7470SD	STATE DENTAL INSURANCE	-532.30	-6,877.56
10	7470SH	STATE HEALTH INSURANCE	-14,563.14	-159,176.16
10	7470SV	STATE VISION INSURANCE	-160.91	-2,214.84
10	7471	FEDERAL TAX WITHHELD PAYABLE	157,941.98	-77,139.91
10	7472	FICA WITHHELD PAYABLE	158,955.12	-73,139.14
10	7473	STATE TAX WITHHELD PAYABLE	136,700.25	-40,036.62
10	7474	KTRS WITHHELD PAYABLE	270.90	-11.33
10	7475	CERS WITHHELD PAYABLE	391,317.82	-75,524.74
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	1,998,186.22	2,531,490.22
TOTAL LIABILITIES			5,120,116.90	359,312.72
FUND BALANCE				
10	6302	REVENUES CONTROL	-24,070,738.23	-24,070,738.23
10	7602	EXPENDITURES CONTROL	2,253,093.89	2,253,093.89
10	8723	NONSPENDABLE-PREPAIDS	1,650.40	.00
10	8741	COMMITTED - SITE-BASED CFWD	66,303.42	66,303.42
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,998,186.22	-2,531,490.22
10	8770	UNASSIGNED FUND BALANCE	21,676,403.47	467,000.58
TOTAL FUND BALANCE			-2,071,473.27	-23,815,830.56
TOTAL LIABILITIES + FUND BALANCE			3,048,643.63	-23,456,517.84

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	516,587.45	1,148,577.65
	20	6153	ACCOUNTS RECEIVABLE	-1,004,027.01	.00
TOTAL ASSETS				-487,439.56	1,148,577.65
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	8,403.73	.00
	20	7461	ACCR SALARIES & BENEFT PAYABLE	380,333.02	-189,983.04
	20	7481	ADVANCES FROM GRANTORS	1,057,297.42	.00
	20	7603	PURCHASE OBLIGATIONS	718,613.09	725,832.37
TOTAL LIABILITIES				2,164,647.26	535,849.33
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,102,767.68	-1,102,767.68
	20	7602	EXPENDITURES CONTROL	144,173.07	144,173.07
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-718,613.09	-725,832.37
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	7,219.28
	20	8770	UNASSIGNED FUND BALANCE	.00	-7,219.28
TOTAL FUND BALANCE				-1,677,207.70	-1,684,426.98
TOTAL LIABILITIES + FUND BALANCE				487,439.56	-1,148,577.65

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-10,142.93	381,793.02
	21	6153	ACCOUNTS RECEIVABLE	-42.00	.00
		TOTAL ASSETS		-10,184.93	381,793.02
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	41,236.96	41,236.96
		TOTAL LIABILITIES		41,236.96	41,236.96
FUND BALANCE					
	21	6302	REVENUES CONTROL	-396,562.28	-396,562.28
	21	7602	EXPENDITURES CONTROL	14,769.26	14,769.26
	21	8737	RESTRICTED OTHER	391,977.95	.00
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-41,236.96	-41,236.96
		TOTAL FUND BALANCE		-31,052.03	-423,029.98
		TOTAL LIABILITIES + FUND BALANCE		10,184.93	-381,793.02

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

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	8737		RESTRICTED OTHER	.00	-848,095.46
TOTAL FUND BALANCE				.00	-848,095.46
TOTAL LIABILITIES + FUND BALANCE				.00	-848,095.46

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	260,935.00	260,935.00
			TOTAL ASSETS	260,935.00	260,935.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-260,935.00	-260,935.00
			TOTAL FUND BALANCE	-260,935.00	-260,935.00
			TOTAL LIABILITIES + FUND BALANCE	-260,935.00	-260,935.00

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	741,499.38	741,499.38
			TOTAL ASSETS	741,499.38	741,499.38
FUND BALANCE					
	32	6302	REVENUES CONTROL	-741,499.38	-741,499.38
			TOTAL FUND BALANCE	-741,499.38	-741,499.38
			TOTAL LIABILITIES + FUND BALANCE	-741,499.38	-741,499.38

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	8020B	CASH IN BANK	37.29	603,717.96
36	6101	8022B	CASH IN BANK	-27,305.53	671,971.93
36	6101	8023A	CASH IN BANK	-1,072,556.88	20,953,305.56
36	6101	8023B	CASH IN BANK	-31,126.83	51,259.27
36	6101	8026A	CASH IN BANK	-2,122,560.77	5,593,939.56
TOTAL ASSETS				-3,253,512.72	27,874,194.28
LIABILITIES					
36	7421		ACCOUNTS PAYABLE	3,135,818.64	.00
36	7603		PURCHASE OBLIGATIONS	2,466,983.14	23,401,249.97
TOTAL LIABILITIES				5,602,801.78	23,401,249.97
FUND BALANCE					
36	6302		REVENUES CONTROL	-125,544.98	-125,544.98
36	7602		EXPENDITURES CONTROL	243,239.06	243,239.06
36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-27,991,888.36
36	8753		ASSIGNED-PURCH OBL - CURRENT	-2,466,983.14	-23,401,249.97
36	8755		ASSIGNED-PURCH OBL - PRD 13/YE	.00	20,934,266.83
36	8770		UNASSIGNED FUND BALANCE	.00	-20,934,266.83
TOTAL FUND BALANCE				-2,349,289.06	-51,275,444.25
TOTAL LIABILITIES + FUND BALANCE				3,253,512.72	-27,874,194.28

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-220,189.55	-220,189.55
			TOTAL ASSETS	-220,189.55	-220,189.55
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	220,189.55	220,189.55
			TOTAL FUND BALANCE	220,189.55	220,189.55
			TOTAL LIABILITIES + FUND BALANCE	220,189.55	220,189.55

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-202,506.97	2,744,807.23
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			-202,506.97	3,768,944.24
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	750.00	.00
51	7461	ACCR SALARIES & BENEFIT PAYABLE	145,567.68	-71,608.45
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	7603	PURCHASE OBLIGATIONS	1,600,581.89	1,600,581.89
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-712,144.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-450,773.81
TOTAL LIABILITIES			1,746,899.57	-1,978,813.44
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,894,347.86	-2,894,347.86
51	7602	EXPENDITURES CONTROL	66,291.78	66,291.78
51	87370	RESTRICTED OPEB LIABILITY	.00	476,127.00
51	8737P	UNFUNDED PENSION LIABILITY	.00	2,162,380.17
51	8739	UNASSIGNED FUND BALANCE	2,884,245.37	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,600,581.89	-1,600,581.89
TOTAL FUND BALANCE			-1,544,392.60	-1,790,130.80
TOTAL LIABILITIES + FUND BALANCE			202,506.97	-3,768,944.24

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 52 CHILD CARE CENTER				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101		CASH IN BANK	180.92	.00
52	6101	0200	CASH IN BANK	-1,779.27	55,612.64
52	6101	0280	CASH IN BANK	-6,994.59	287,093.46
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				-8,592.94	379,834.58
LIABILITIES					
52	7461	0200	ACCR SALARIES & BENEFIT PAYABLE	1,433.50	-716.75
52	7461	0280	ACCR SALARIES & BENEFIT PAYABLE	9,293.26	-4,646.63
52	7541P		UNFUNDED PENSION LIABILITIES	.00	-107,245.98
52	7603		PURCHASE OBLIGATIONS	10,088.69	10,088.69
52	77000		DEFERRED INFLOW OPEB LIAB	.00	-33,840.00
52	7700P		DEFERRED INFLOW OF RESOURCES	.00	-21,420.15
TOTAL LIABILITIES				20,815.45	-157,780.82
FUND BALANCE					
52	6302		REVENUES CONTROL	-337,688.49	-337,688.49
52	7602		EXPENDITURES CONTROL	345.77	345.77
52	8737O		RESTRICTED OPEB LIABILITY	.00	22,625.00
52	8737P		UNFUNDED PENSION LIABILITY	.00	102,752.65
52	8739		UNASSIGNED FUND BALANCE	335,208.90	.00
52	8753		ASSIGNED-PURCH OBL - CURRENT	-10,088.69	-10,088.69
TOTAL FUND BALANCE				-12,222.51	-222,053.76
TOTAL LIABILITIES + FUND BALANCE				8,592.94	-379,834.58

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 7000 FIDUCIARY PPP TRUST FUND						NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS							
	70	6101	BNYO	CASH IN BANK		7.69	671.65
	70	6101	ENUT	CASH IN BANK		7.25	3,453.15
	70	6101	MALO	CASH IN BANK		750.60	357,649.83
		TOTAL ASSETS				765.54	361,774.63
FUND BALANCE							
	70	6302		REVENUES CONTROL	-361,774.63		-361,774.63
	70	8737		RESTRICTED - OTHER	361,009.09		.00
		TOTAL FUND BALANCE				-765.54	-361,774.63
		TOTAL LIABILITIES + FUND BALANCE				-765.54	-361,774.63

HOPKINS COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

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 2027 1

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 2027 1

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

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