

# HART COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-201,949.56	5,361,450.83
10	6130	INTERFUND RECEIVABLES	.00	129,790.54
	<b>TOTAL ASSETS</b>		<b>-201,949.56</b>	<b>5,491,241.37</b>
<b>LIABILITIES</b>				
10	0231	KTRS EMPLOYER CONTRIBUTION	.00	13.14
10	7422	JUDGMENTS PAYABLE	-2.00	577.08
10	7461	FEDERAL REIMB PAYABLE	-8,695.64	-59,619.91
10	7461A	PLANSOURCE WITHHELD PAYABLE	.00	607.73
10	7462	FEDERALLY FUNDED BENEFITS PAYB	8,451.41	101,292.61
10	7469	LOCAL TAX PAYABLE	-13,905.01	-27,116.96
10	7471	FEDERAL INCOME TAX PAYABLE	-5,588.00	.00
10	7472	FICA PAYABLE	-3,886.20	.00
10	7473	STATE INCOME TAX PAYABLE	-82.00	.00
10	7475	CERS PAYABLE	-.06	-1,997.81
10	7603	PURCHASE OBLIGATIONS	-5,530.04	165,701.81
	<b>TOTAL LIABILITIES</b>		<b>-29,237.54</b>	<b>179,457.69</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,083,311.05	-12,623,354.41
10	7602	EXPENDITURES CONTROL	1,308,968.11	10,382,659.91
10	8741	COMMITTED - SITE-BASED CFWD	.00	-157,143.83
10	8753	ASSIGNED-PURCH OBL - CURRENT	5,530.04	-165,701.81
10	8770	UNASSIGNED FUND BALANCE	.00	-3,107,158.92
	<b>TOTAL FUND BALANCE</b>		<b>231,187.10</b>	<b>-5,670,699.06</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>201,949.56</b>	<b>-5,491,241.37</b>

## BALANCE SHEET FOR 2022 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-136,338.14	70,132.43
		<b>TOTAL ASSETS</b>	<b>-136,338.14</b>	<b>70,132.43</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-129,790.54
20	7421	ACCOUNTS PAYABLE	.00	-127.82
20	7603	PURCHASE OBLIGATIONS	3,042.88	32,292.99
		<b>TOTAL LIABILITIES</b>	<b>3,042.88</b>	<b>-97,625.37</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-327,658.81	-3,860,220.75
20	7602	EXPENDITURES CONTROL	463,996.95	3,980,943.22
20	8731	RESTRICTED GRANTS	.00	-60,936.54
20	8753	ASSIGNED-PURCH OBL - CURRENT	-3,042.88	-32,292.99
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	752,811.62
20	8770	UNASSIGNED FUND BALANCE	.00	-752,811.62
		<b>TOTAL FUND BALANCE</b>	<b>133,295.26</b>	<b>27,492.94</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>136,338.14</b>	<b>-70,132.43</b>

## BALANCE SHEET FOR 2022 8

FUND: 22 DISTRICT ACTIVITY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	-2,029.20	123,372.91
		TOTAL ASSETS	-2,029.20	123,372.91
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	-225.23	.00
		TOTAL LIABILITIES	-225.23	.00
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	.00	-20,804.00
22	7602	EXPENDITURES CONTROL	2,029.20	11,331.65
22	8737	RESTRICTED - OTHER	.00	-94,179.00
22	8753	ASSIGNED-PURCH OBL - CURRENT	225.23	.00
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	50.00
22	8770	UNASSIGNED FUND BALANCE	.00	-19,771.56
		TOTAL FUND BALANCE	2,254.43	-123,372.91
		TOTAL LIABILITIES + FUND BALANCE	2,029.20	-123,372.91

## BALANCE SHEET FOR 2022 8

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	OTHER CASH	.00	137,099.44
	TOTAL ASSETS		.00	137,099.44
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	.00	2,150.00
25	7602	EXPENDITURES CONTROL	.00	-7,438.00
25	8737	RESTRICTED - OTHER	.00	-151,583.00
25	8770	UNASSIGNED FUND BALANCE	.00	19,771.56
	TOTAL FUND BALANCE		.00	-137,099.44
TOTAL LIABILITIES + FUND BALANCE			.00	-137,099.44

## BALANCE SHEET FOR 2022 8

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	305,609.00
		TOTAL ASSETS	.00	305,609.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-104,690.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-200,919.00
		TOTAL FUND BALANCE	.00	-305,609.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-305,609.00

## BALANCE SHEET FOR 2022 8

FUND: 320 BUILDING (FSPK) FUND (5% LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	1,386,765.94
		TOTAL ASSETS	.00	1,386,765.94
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-534,560.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-107,170.10
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-745,035.84
		TOTAL FUND BALANCE	.00	-1,386,765.94
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,386,765.94

## BALANCE SHEET FOR 2022 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	545.41	340,390.41
		TOTAL ASSETS	545.41	340,390.41
FUND BALANCE				
	36	6302 REVENUES CONTROL	-545.41	437,621.60
	36	7602 EXPENDITURES CONTROL	.00	40,058.45
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-818,070.46
	36	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	46,278.00
	36	8770 UNASSIGNED FUND BALANCE	.00	-46,278.00
		TOTAL FUND BALANCE	-545.41	-340,390.41
		TOTAL LIABILITIES + FUND BALANCE	-545.41	-340,390.41

## BALANCE SHEET FOR 2022 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-4,507.77	-446,997.25
		TOTAL ASSETS	-4,507.77	-446,997.25
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	4,507.77	446,997.25
		TOTAL FUND BALANCE	4,507.77	446,997.25
		TOTAL LIABILITIES + FUND BALANCE	4,507.77	446,997.25



# HART COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	15,645.33	431,236.86
51	6171	INVENTORIES FOR CONSUMPTION	.00	47,027.41
51	64000	DEFERRED OUTFLOWS	.00	236,054.00
51	6400P	DEFERRED OUTFLOWS	.00	299,661.00
TOTAL ASSETS			<b>15,645.33</b>	<b>1,013,979.27</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED PENSION LIAB Net OPEB	.00	-507,587.00
51	7541P	PENSION LIABILITY	.00	-1,609,924.00
51	7603	PURCHASE OBLIGATIONS	10,103.63	85,182.26
51	77000	DEFERRED INFLOW	.00	-115,772.00
51	7700P	DEFERRED INFLOWS	.00	-63,071.00
TOTAL LIABILITIES			<b>10,103.63</b>	<b>-2,211,171.74</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-168,509.16	-1,151,188.77
51	7602	EXPENDITURES CONTROL	152,863.83	1,192,692.09
51	87370	RESTRICTED OTHER	.00	387,305.00
51	8737P	RESTRICTED-OTHER PENSION	.00	1,373,334.00
51	8739	RESTRICTED-NEW ASSET	.00	-509,492.80
51	8753	ASSIGNED-PURCH OBL - CURRENT	-10,103.63	-95,457.05
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,155.63
51	8770	UNASSIGNED FUND BALANCE	.00	-2,155.63
TOTAL FUND BALANCE			<b>-25,748.96</b>	<b>1,197,192.47</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-15,645.33</b>	<b>-1,013,979.27</b>

## BALANCE SHEET FOR 2022 8

FUND: 7000 TRUST/AGENCY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	.00	18,000.00
	70	6101	TRUST CASH IN BANK	2.83	22,665.31
		TOTAL ASSETS		2.83	40,665.31
FUND BALANCE					
	70	6302	REVENUES CONTROL	-2.83	-22.64
	70	7602	EXPENDITURES CONTROL	.00	2,000.00
	70	8737	RESTRICTED - OTHER	.00	-42,642.67
		TOTAL FUND BALANCE		-2.83	-40,665.31
		TOTAL LIABILITIES + FUND BALANCE		-2.83	-40,665.31

# HART COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 8

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	948,795.00
80	6211	LAND IMPROVEMENTS	.00	152,449.15
80	6212	ACCUM DEPR - LAND IMPROVEMENTS	.00	-30,489.84
80	6221	BUILDINGS&BUILDING IMPROVEMENT	.00	75,862,356.28
80	6222	ACCUM DEPR - BUILDINGS	.00	-17,991,857.58
80	6231	TECHNOLOGY EQUIPMENT (KETS)	.00	3,376,238.84
80	6232	ACCUMULATED DEPRE-TECHNOLOGY	.00	-2,897,212.40
80	6241	VEHICLES	.00	4,392,733.29
80	6242	ACCUMULATED DEPREC-VEHICLES	.00	-3,725,806.78
80	6251	MACHINERY AND EQUIPMENT	.00	1,765,821.63
80	6252	ACCUM DEPR-MACHINERY&EQUIPMENT	.00	-1,107,786.73
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,375,632.52
TOTAL ASSETS			.00	63,120,873.38
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-63,120,873.38
TOTAL FUND BALANCE			.00	-63,120,873.38
TOTAL LIABILITIES + FUND BALANCE			.00	-63,120,873.38

## BALANCE SHEET FOR 2022 8

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS&BUILDING IMPROVEMENT	.00	1,006,305.13
81	6222	ACCUM DEPR - BUILDINGS	.00	-566,536.99
81	6231	TECHNOLOGY EQUIPMENT (KETS)	.00	10,486.85
81	6232	ACCUMULATED DEPRE-TECHNOLOGY	.00	-10,486.85
81	6241	VEHICLES	.00	20,916.00
81	6242	ACCUMULATED DEPREC-VEHICLES	.00	-4,531.80
81	6251	MACHINERY AND EQUIPMENT	.00	482,788.62
81	6252	ACCUM DEPR-MACHINERY&EQUIPMENT	.00	-483,245.05
	TOTAL ASSETS		.00	455,695.91
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-455,695.91
	TOTAL FUND BALANCE		.00	-455,695.91
	TOTAL LIABILITIES + FUND BALANCE		.00	-455,695.91

\*\* END OF REPORT - Generated by Chris Russell \*\*