

# HART COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,540,016.01	3,398,826.93
10	6130	INTERFUND RECEIVABLES	.00	129,790.54
		<b>TOTAL ASSETS</b>	<b>-1,540,016.01</b>	<b>3,528,617.47</b>
<b>LIABILITIES</b>				
10	0231	KTRS EMPLOYER CONTRIBUTION	.00	13.14
10	7421	ACCOUNTS PAYABLE	4,064.73	4,064.73
10	7422	JUDGMENTS PAYABLE	-1,115.54	-544.46
10	7461	FEDERAL REIMB PAYABLE	-15,770.22	-101,710.25
10	7461A	PLANSOURCE WITHHELD PAYABLE	-37,819.58	-37,110.53
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-21,544.84	106,103.79
10	7469	LOCAL TAX PAYABLE	26,226.62	.00
10	7475	CERS PAYABLE	-543.45	-3,774.65
10	7603	PURCHASE OBLIGATIONS	-1,672.31	192,081.11
		<b>TOTAL LIABILITIES</b>	<b>-48,174.59</b>	<b>159,122.88</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,121,429.19	-20,769,858.32
10	7602	EXPENDITURES CONTROL	2,707,947.48	17,311,903.08
10	8741	COMMITTED - SITE-BASED CFWD	-118,342.67	-118,342.67
10	8753	ASSIGNED-PURCH OBL - CURRENT	1,672.31	-192,081.11
10	8770	UNASSIGNED FUND BALANCE	118,342.67	80,638.67
		<b>TOTAL FUND BALANCE</b>	<b>1,588,190.60</b>	<b>-3,687,740.35</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,540,016.01</b>	<b>-3,528,617.47</b>

## BALANCE SHEET FOR 2022 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-484,532.35	-268,081.09
		<b>TOTAL ASSETS</b>	<b>-484,532.35</b>	<b>-268,081.09</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-129,790.54
20	7421	ACCOUNTS PAYABLE	.00	-127.82
20	7603	PURCHASE OBLIGATIONS	647.59	79,946.50
		<b>TOTAL LIABILITIES</b>	<b>647.59</b>	<b>-49,971.86</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-212,935.68	-5,398,758.28
20	7602	EXPENDITURES CONTROL	697,468.03	5,857,694.27
20	8731	RESTRICTED GRANTS	.00	-60,936.54
20	8753	ASSIGNED-PURCH OBL - CURRENT	-647.59	-79,946.50
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>483,884.76</b>	<b>318,052.95</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>484,532.35</b>	<b>268,081.09</b>

## BALANCE SHEET FOR 2022 12

FUND: 22 DISTRICT ACTIVITY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	2,266.44	116,305.92
		<b>TOTAL ASSETS</b>	<b>2,266.44</b>	<b>116,305.92</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-2,790.00	-24,790.00
22	7602	EXPENDITURES CONTROL	523.56	22,384.64
22	8737	RESTRICTED - OTHER	.00	-94,179.00
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	50.00
22	8770	UNASSIGNED FUND BALANCE	.00	-19,771.56
		<b>TOTAL FUND BALANCE</b>	<b>-2,266.44</b>	<b>-116,305.92</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-2,266.44</b>	<b>-116,305.92</b>

## BALANCE SHEET FOR 2022 12

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	OTHER CASH	25,899.12	162,998.56
	TOTAL ASSETS		<b>25,899.12</b>	<b>162,998.56</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-312,466.18	-310,316.18
25	7602	EXPENDITURES CONTROL	286,567.06	279,129.06
25	8737	RESTRICTED - OTHER	.00	-151,583.00
25	8770	UNASSIGNED FUND BALANCE	.00	19,771.56
	TOTAL FUND BALANCE		<b>-25,899.12</b>	<b>-162,998.56</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-25,899.12</b>	<b>-162,998.56</b>

## BALANCE SHEET FOR 2022 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	410,299.00
		TOTAL ASSETS	.00	410,299.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-209,380.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-200,919.00
		TOTAL FUND BALANCE	.00	-410,299.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-410,299.00

## BALANCE SHEET FOR 2022 12

FUND: 320 BUILDING (FSPK) FUND (5% LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	-1,103,344.64	283,421.30
		TOTAL ASSETS	-1,103,344.64	283,421.30
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-511,384.00	-1,045,944.00
	32	7602 EXPENDITURES CONTROL	1,614,728.64	1,614,728.64
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-107,170.10
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-745,035.84
		TOTAL FUND BALANCE	1,103,344.64	-283,421.30
		TOTAL LIABILITIES + FUND BALANCE	1,103,344.64	-283,421.30

## BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	36	6101 CASH IN BANK	2,976,296.08	3,318,323.98
		<b>TOTAL ASSETS</b>	<b>2,976,296.08</b>	<b>3,318,323.98</b>
<b>FUND BALANCE</b>				
	36	6302 REVENUES CONTROL	-4,063,976.24	-3,627,992.13
	36	7602 EXPENDITURES CONTROL	1,087,680.16	1,127,738.61
	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
		<b>TOTAL FUND BALANCE</b>	<b>-2,976,296.08</b>	<b>-3,318,323.98</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-2,976,296.08</b>	<b>-3,318,323.98</b>

## BALANCE SHEET FOR 2022 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	1,614,728.64	.00
		TOTAL ASSETS	1,614,728.64	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-3,819,010.04	-3,819,010.04
40	7602	EXPENDITURES CONTROL	2,204,281.40	3,819,010.04
		TOTAL FUND BALANCE	-1,614,728.64	.00
		TOTAL LIABILITIES + FUND BALANCE	-1,614,728.64	.00



# HART COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-228,975.23	490,613.70
51	6171	INVENTORIES FOR CONSUMPTION	46,630.47	93,657.88
51	64000	DEFERRED OUTFLOWS	-37,666.00	198,388.00
51	6400P	DEFERRED OUTFLOWS	-72,279.00	227,382.00
	<b>TOTAL ASSETS</b>		<b>-292,289.76</b>	<b>1,010,041.58</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED PENSION LIAB Net OPEB	164,582.00	-343,005.00
51	7541P	PENSION LIABILITY	265,754.00	-1,344,170.00
51	7603	PURCHASE OBLIGATIONS	-69,962.99	977.20
51	77000	DEFERRED INFLOW	-87,126.00	-202,898.00
51	7700P	DEFERRED INFLOWS	-238,870.00	-301,941.00
	<b>TOTAL LIABILITIES</b>		<b>34,377.01</b>	<b>-2,191,036.80</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-172,200.07	-2,622,790.65
51	7602	EXPENDITURES CONTROL	360,149.83	2,044,124.07
51	87370	RESTRICTED OTHER	.00	387,305.00
51	8737P	RESTRICTED-OTHER PENSION	.00	1,373,334.00
51	8739	RESTRICTED-NEW ASSET	.00	10,274.79
51	8753	ASSIGNED-PURCH OBL - CURRENT	69,962.99	-11,251.99
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,155.63
51	8770	UNASSIGNED FUND BALANCE	.00	-2,155.63
	<b>TOTAL FUND BALANCE</b>		<b>257,912.75</b>	<b>1,180,995.22</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>292,289.76</b>	<b>-1,010,041.58</b>

## BALANCE SHEET FOR 2022 12

FUND: 7000 TRUST/AGENCY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	-2,000.00	16,000.00
	70	6101	TRUST CASH IN BANK	2.83	22,676.63
		TOTAL ASSETS		-1,997.17	38,676.63
FUND BALANCE					
	70	6302	REVENUES CONTROL	-2.83	-33.96
	70	7602	EXPENDITURES CONTROL	2,000.00	4,000.00
	70	8737	RESTRICTED - OTHER	.00	-42,642.67
		TOTAL FUND BALANCE		1,997.17	-38,676.63
		TOTAL LIABILITIES + FUND BALANCE		1,997.17	-38,676.63

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## BALANCE SHEET FOR 2022 12

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 12

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 \*\*