

HART COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|-------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -257,496.16 | 1,714,978.29 |
| 10 | 6130 | INTERFUND RECEIVABLES | .00 | 129,790.54 |
| | | TOTAL ASSETS | -257,496.16 | 1,844,768.83 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -4,064.73 |
| 10 | 7422 | JUDGMENTS PAYABLE | -2.00 | 559.08 |
| 10 | 7461 | FEDERAL REIMB PAYABLE | -9,285.32 | -3,553.64 |
| 10 | 7461A | PLANSOURCE WITHHELD PAYABLE | 641.64 | 885.96 |
| 10 | 7461H | EMPLOYER COST | .00 | -87.50 |
| 10 | 7462 | FEDERALLY FUNDED BENEFITS PAYB | 9,484.99 | 74,291.47 |
| 10 | 7469 | LOCAL TAX PAYABLE | -12,827.20 | -27,122.10 |
| 10 | 7475 | CERS PAYABLE | .01 | 543.78 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 30,927.31 | 180,663.30 |
| | | TOTAL LIABILITIES | 18,939.43 | 222,115.62 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,154,339.36 | -5,708,142.04 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,423,823.40 | 6,684,936.57 |
| 10 | 8741 | COMMITTED - SITE-BASED CFWD | .00 | -118,342.67 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -30,927.31 | -180,663.30 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -2,744,673.01 |
| | | TOTAL FUND BALANCE | 238,556.73 | -2,066,884.45 |
| | | TOTAL LIABILITIES + FUND BALANCE | 257,496.16 | -1,844,768.83 |

BALANCE SHEET FOR 2023 5

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|---|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -70,295.23 | 646,964.71 |
| | | TOTAL ASSETS | -70,295.23 | 646,964.71 |
| LIABILITIES | | | | |
| 20 | 7400 | INTERFUND PAYABLES | .00 | -129,790.54 |
| 20 | 7421 | ACCOUNTS PAYABLE | .00 | -127.82 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 62,277.97 | 476,319.94 |
| | | TOTAL LIABILITIES | 62,277.97 | 346,401.58 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -405,976.83 | -2,588,127.62 |
| 20 | 7602 | EXPENDITURES CONTROL | 476,272.06 | 2,140,597.42 |
| 20 | 8731 | RESTRICTED GRANTS | .00 | -69,516.15 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -62,277.97 | -476,319.94 |
| 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 79,946.50 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -79,946.50 |
| | | TOTAL FUND BALANCE | 8,017.26 | -993,366.29 |
| | | TOTAL LIABILITIES + FUND BALANCE | 70,295.23 | -646,964.71 |

BALANCE SHEET FOR 2023 5

| FUND: 22 DISTRICT ACTIVITY FUNDS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 22 | 6101 | CASH IN BANK | 4,177.39 | 187,029.19 |
| | | TOTAL ASSETS | 4,177.39 | 187,029.19 |
| LIABILITIES | | | | |
| 22 | 7603 | PURCHASE OBLIGATIONS | 2,730.19 | 2,756.16 |
| | | TOTAL LIABILITIES | 2,730.19 | 2,756.16 |
| FUND BALANCE | | | | |
| 22 | 6302 | REVENUES CONTROL | -9,053.55 | -83,541.47 |
| 22 | 7602 | EXPENDITURES CONTROL | 4,876.16 | 26,418.20 |
| 22 | 8737 | RESTRICTED - OTHER | .00 | -129,905.92 |
| 22 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -2,730.19 | -2,756.16 |
| | | TOTAL FUND BALANCE | -6,907.58 | -189,785.35 |
| | | TOTAL LIABILITIES + FUND BALANCE | -4,177.39 | -187,029.19 |

BALANCE SHEET FOR 2023 5

| FUND: 25 STUDENT ACTIVITY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 25 | 6106 OTHER CASH | .00 | 162,998.56 |
| | | TOTAL ASSETS | .00 | 162,998.56 |
| FUND BALANCE | | | | |
| | 25 | 8737 RESTRICTED - OTHER | .00 | -162,998.56 |
| | | TOTAL FUND BALANCE | .00 | -162,998.56 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -162,998.56 |

BALANCE SHEET FOR 2023 5

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 514,989.00 |
| | | TOTAL ASSETS | .00 | 514,989.00 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -104,690.00 |
| 31 | 8737 | RESTRICTED - OTHER | .00 | -209,380.00 |
| 31 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -200,919.00 |
| | | TOTAL FUND BALANCE | .00 | -514,989.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -514,989.00 |

BALANCE SHEET FOR 2023 5

| FUND: 320 BUILDING (FSPK) FUND (5% LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--|----------------------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | 1,765,571.30 |
| | TOTAL ASSETS | | .00 | 1,765,571.30 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -610,178.00 |
| 32 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -410,357.46 |
| 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -745,035.84 |
| | TOTAL FUND BALANCE | | .00 | -1,765,571.30 |
| | TOTAL LIABILITIES + FUND BALANCE | | .00 | -1,765,571.30 |

BALANCE SHEET FOR 2023 5

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -989,124.61 | 1,916,411.16 |
| 36 | 6153 | ACCOUNTS RECEIVABLE | .00 | 487,772.94 |
| | | TOTAL ASSETS | -989,124.61 | 2,404,184.10 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -914,989.64 | 891,046.25 |
| | | TOTAL LIABILITIES | -914,989.64 | 891,046.25 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -4,721.87 | -499,393.57 |
| 36 | 7602 | EXPENDITURES CONTROL | 993,846.48 | 1,773,494.66 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -3,678,285.19 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 914,989.64 | -891,046.25 |
| | | TOTAL FUND BALANCE | 1,904,114.25 | -3,295,230.35 |
| | | TOTAL LIABILITIES + FUND BALANCE | 989,124.61 | -2,404,184.10 |

BALANCE SHEET FOR 2023 5

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | .00 | -374,140.39 |
| | | TOTAL ASSETS | .00 | -374,140.39 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 374,140.39 |
| | | TOTAL FUND BALANCE | .00 | 374,140.39 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | 374,140.39 |

HART COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 5

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 321,534.45 | 593,662.52 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 93,657.88 |
| 51 | 64000 | DEFERRED OUTFLOWS | .00 | 198,388.00 |
| 51 | 6400P | DEFERRED OUTFLOWS | .00 | 227,382.00 |
| TOTAL ASSETS | | | 321,534.45 | 1,113,090.40 |
| LIABILITIES | | | | |
| 51 | 75410 | UNFUNDED PENSION LIAB Net OPEB | .00 | -343,005.00 |
| 51 | 7541P | PENSION LIABILITY | .00 | -1,344,170.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 13,306.35 | 30,516.36 |
| 51 | 77000 | DEFERRED INFLOW | .00 | -202,898.00 |
| 51 | 7700P | DEFERRED INFLOWS | .00 | -301,941.00 |
| TOTAL LIABILITIES | | | 13,306.35 | -2,161,497.64 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -491,968.10 | -707,689.61 |
| 51 | 7602 | EXPENDITURES CONTROL | 170,433.65 | 853,627.02 |
| 51 | 87370 | RESTRICTED OTHER | .00 | 347,515.00 |
| 51 | 8737P | RESTRICTED-OTHER PENSION | .00 | 1,418,729.00 |
| 51 | 8739 | RESTRICTED-NEW ASSET | .00 | -833,257.81 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -13,306.35 | -30,516.36 |
| 51 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 977.20 |
| 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | -977.20 |
| TOTAL FUND BALANCE | | | -334,840.80 | 1,048,407.24 |
| TOTAL LIABILITIES + FUND BALANCE | | | -321,534.45 | -1,113,090.40 |

BALANCE SHEET FOR 2023 5

| FUND: 7000 TRUST/AGENCY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------|----------------------------------|--------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 70 | 6101 | CASH IN BANK | 39.61 | 16,077.69 |
| 70 | 6101 | TRUST CASH IN BANK | 56.17 | 22,795.28 |
| | TOTAL ASSETS | | 95.78 | 38,872.97 |
| FUND BALANCE | | | | |
| 70 | 6302 | REVENUES CONTROL | -95.78 | -196.34 |
| 70 | 8737 | RESTRICTED - OTHER | .00 | -38,676.63 |
| | TOTAL FUND BALANCE | | -95.78 | -38,872.97 |
| | TOTAL LIABILITIES + FUND BALANCE | | -95.78 | -38,872.97 |

HART COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

| 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 | -38,112.30 |
| 80 | 6221 | BUILDINGS&BUILDING IMPROVEMENT | .00 | 77,952,789.42 |
| 80 | 6222 | ACCUM DEPR - BUILDINGS | .00 | -19,563,832.66 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT (KETS) | .00 | 3,376,238.84 |
| 80 | 6232 | ACCUMULATED DEPRE-TECHNOLOGY | .00 | -3,043,804.43 |
| 80 | 6241 | VEHICLES | .00 | 4,758,778.29 |
| 80 | 6242 | ACCUMULATED DEPREC-VEHICLES | .00 | -3,815,088.39 |
| 80 | 6251 | MACHINERY AND EQUIPMENT | .00 | 2,006,079.86 |
| 80 | 6252 | ACCUM DEPR-MACHINERY&EQUIPMENT | .00 | -1,150,170.31 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESS | .00 | 1,215,491.89 |
| TOTAL ASSETS | | | .00 | 62,799,614.36 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVT ASSETS | .00 | -62,799,614.36 |
| TOTAL FUND BALANCE | | | .00 | -62,799,614.36 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -62,799,614.36 |

BALANCE SHEET FOR 2023 5

| 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 | -582,243.01 |
| 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 | -8,715.00 |
| 81 | 6251 | MACHINERY AND EQUIPMENT | .00 | 562,207.98 |
| 81 | 6252 | ACCUM DEPR-MACHINERY&EQUIPMENT | .00 | -484,082.88 |
| | TOTAL ASSETS | | .00 | 514,388.22 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | .00 | -514,388.22 |
| | TOTAL FUND BALANCE | | .00 | -514,388.22 |
| | TOTAL LIABILITIES + FUND BALANCE | | .00 | -514,388.22 |

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