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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 9

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	237,787.62	4,148,398.65
10	6102	CASH IN PAYROLL CLEARING ACCT	-48,892.58	1,688,177.68
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
TOTAL ASSETS			<u>188,895.04</u>	<u>5,866,576.33</u>
LIABILITIES				
10	0212	PLAN SOURCE	.00	171.67
10	7421	ACCOUNTS PAYABLE	.00	-15,816.16
10	7421A	ACCOUNTS PAYABLE ACI	-2,019.14	-9,690.84
10	7461	ACCR SALARIES & BENEFIT PAYABLE	49,156.68	-10,991.61
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	973.61
10	7472	FICA WITHHELD PAYABLE	.00	1,648.48
10	7474	KTRS WITHHELD PAYABLE	.00	-983.47
10	7475	CERS WITHHELD PAYABLE	.00	-12,339.59
10	7603	PURCHASE OBLIGATIONS	83,416.77	460,767.30
TOTAL LIABILITIES			<u>130,554.31</u>	<u>413,739.39</u>
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,163,166.97	-13,069,653.96
10	7602	EXPENDITURES CONTROL	927,134.39	7,321,901.54
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-83,416.77	-460,767.30
TOTAL FUND BALANCE			<u>-319,449.35</u>	<u>-6,280,315.72</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-188,895.04</u></u>	<u><u>-5,866,576.33</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	180,242.67	190,777.36
		TOTAL ASSETS	<u>180,242.67</u>	<u>190,777.36</u>
LIABILITIES				
20	7421A	ACCOUNTS PAYABLE ACI	4,459.10	-3,859.42
20	7603	PURCHASE OBLIGATIONS	103,329.69	180,644.41
		TOTAL LIABILITIES	<u>107,788.79</u>	<u>176,784.99</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-444,108.88	-3,268,949.39
20	7602	EXPENDITURES CONTROL	259,407.11	3,082,031.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	-103,329.69	-180,644.41
		TOTAL FUND BALANCE	<u>-288,031.46</u>	<u>-367,562.35</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-180,242.67</u></u>	<u><u>-190,777.36</u></u>

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FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-1,610.53	101,739.48
		TOTAL ASSETS	-1,610.53	101,739.48
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	.00	-63.60
21	7603	PURCHASE OBLIGATIONS	2,596.60	15,397.47
		TOTAL LIABILITIES	2,596.60	15,333.87
FUND BALANCE				
21	6302	REVENUES CONTROL	-3,015.00	-113,788.45
21	7602	EXPENDITURES CONTROL	4,625.53	12,112.57
21	8753	ASSIGNED-PURCH OBL - CURRENT	-2,596.60	-15,397.47
		TOTAL FUND BALANCE	-986.07	-117,073.35
TOTAL LIABILITIES + FUND BALANCE			<u>1,610.53</u>	<u>-101,739.48</u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-111,592.00	-25,487.00
		TOTAL ASSETS	<u>-111,592.00</u>	<u>-25,487.00</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-86,105.00
31	7602	EXPENDITURES CONTROL	111,592.00	111,592.00
		TOTAL FUND BALANCE	<u>111,592.00</u>	<u>25,487.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====111,592.00=====</u>	<u>=====25,487.00=====</u>

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-273,976.16	-208,001.73
	TOTAL ASSETS		-273,976.16	-208,001.73
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,128,000.00
32	7602	EXPENDITURES CONTROL	273,976.16	1,457,572.45
32	8737	RESTRICTED - OTHER	.00	-21,991.10
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-99,579.62
	TOTAL FUND BALANCE		273,976.16	208,001.73
TOTAL LIABILITIES + FUND BALANCE			273,976.16	208,001.73

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-655.93	52,459.51
	TOTAL ASSETS		-655.93	52,459.51
LIABILITIES				
36	7421A	ACCOUNTS PAYABLE ACI	.00	-749.00
36	7603	PURCHASE OBLIGATIONS	2,198.00	23,238.47
	TOTAL LIABILITIES		2,198.00	22,489.47
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	655.93	42,665.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-94,376.35
36	8753	ASSIGNED-PURCH OBL - CURRENT	-2,198.00	-23,238.47
	TOTAL FUND BALANCE		-1,542.07	-74,948.98
TOTAL LIABILITIES + FUND BALANCE			655.93	-52,459.51

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-162,311.16	.00
	TOTAL LIABILITIES		-162,311.16	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-162,311.16	-1,345,907.45
40	7602	EXPENDITURES CONTROL	162,311.16	1,345,907.45
40	8753	ASSIGNED-PURCH OBL - CURRENT	162,311.16	.00
	TOTAL FUND BALANCE		162,311.16	.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	-24,434.35	2,026,455.74
51	6171	INVENTORIES FOR CONSUMPTION	.00	2,438.11
51	6400O	DEF OUTFLOW OF RESOURCES	.00	71,769.65
51	6400P	DEF OUTFLOW OF RESOURCES	.00	267,788.83
TOTAL ASSETS			-24,434.35	2,368,452.33
LIABILITIES				
51	7541O	NET PENSION LIABILITY	.00	-274,400.78
51	7541P	NET PENSION LIABILITY	.00	-1,029,917.59
51	7603	PURCHASE OBLIGATIONS	127,003.16	247,828.16
51	7700O	DEF INFLOW OF RESOURCES	.00	-72,165.90
51	7700P	DEF INFLOW OF RESOURCES	.00	-93,535.51
TOTAL LIABILITIES			127,003.16	-1,222,191.62
FUND BALANCE				
51	6302	REVENUES CONTROL	-54,685.88	-2,808,155.65
51	7602	EXPENDITURES CONTROL	79,120.23	881,937.17
51	8737O	RESTRICTED - OTHER	.00	274,797.03
51	8737P	RESTRICTED-OTHER	.00	855,664.27
51	8739	RESTRICTED-NET ASSETS	.00	-102,675.37
51	8753	ASSIGNED-PURCH OBL - CURRENT	-127,003.16	-247,828.16
TOTAL FUND BALANCE			-102,568.81	-1,146,260.71
TOTAL LIABILITIES + FUND BALANCE			24,434.35	-2,368,452.33

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FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	42,285.82	70,499.73
52	64000	DEF OUTFLOW OF RESOURCES	.00	17,500.82
52	6400P	DEF OUTFLOW OF RESOURCES	.00	65,623.85
TOTAL ASSETS			42,285.82	153,624.40
LIABILITIES				
52	75410	NET PENSION LIABILITY	.00	-70,087.25
52	7541P	NET PENSION LIABILITY	.00	-137,638.81
52	7603	PURCHASE OBLIGATIONS	350.00	1,672.67
52	77000	DEF INFLOW OF RESOURCES	.00	-16,836.16
52	7700P	DEF INFLOW OF RESOURCES	.00	-24,619.73
TOTAL LIABILITIES			350.00	-247,509.28
FUND BALANCE				
52	6302	REVENUES CONTROL	-51,851.14	-137,998.53
52	7602	EXPENDITURES CONTROL	9,565.32	90,068.16
52	87370	RESTRICTED - OTHER	.00	69,422.59
52	8737P	RESTRICTED-OTHER PENSION	.00	96,634.69
52	8739	RESTRICTED-NET ASSETS	.00	-22,569.36
52	8753	ASSIGNED-PURCH OBL - CURRENT	-350.00	-1,672.67
TOTAL FUND BALANCE			-42,635.82	93,884.88
TOTAL LIABILITIES + FUND BALANCE			<u><u>-42,285.82</u></u>	<u><u>-153,624.40</u></u>

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FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-150.59	-1,018.58
		TOTAL ASSETS	-150.59	-1,018.58
LIABILITIES				
53	7603	PURCHASE OBLIGATIONS	453.64	527.57
		TOTAL LIABILITIES	453.64	527.57
FUND BALANCE				
53	6302	REVENUES CONTROL	.00	-493.51
53	7602	EXPENDITURES CONTROL	150.59	1,512.09
53	8753	ASSIGNED-PURCH OBL - CURRENT	-453.64	-527.57
		TOTAL FUND BALANCE	-303.05	491.01
		TOTAL LIABILITIES + FUND BALANCE	150.59	1,018.58

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FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	6,433.84	47,613.67
	TOTAL ASSETS		<u>6,433.84</u>	<u>47,613.67</u>
FUND BALANCE				
70	6302	REVENUES CONTROL	-6,433.84	-28,062.97
70	8730	RESTRICTED FUND BALANCE	.00	-19,550.70
	TOTAL FUND BALANCE		<u>-6,433.84</u>	<u>-47,613.67</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-6,433.84</u></u>	<u><u>-47,613.67</u></u>

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	518,316.60
80	6211	LAND IMPROVEMENTS	.00	1,124,210.27
80	6212	ACCUM DEPR LAND IMPROVEMENTS	.00	-964,010.70
80	6221	BUILDINGS & BLDG IMPROVEMENT	11,275.00	45,995,413.97
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	.00	-11,872,194.02
80	6231	TECHNOLOGY EQUIPMENT	62,050.00	1,949,364.99
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-1,606,188.02
80	6241	VEHICLES	222,107.00	4,071,733.19
80	6242	ACCUM DEPR VEHICLES	.00	-2,919,979.38
80	6251	GENERAL EQUIPMENT	9,758.00	871,085.28
80	6252	ACCUM DEPR GENERAL EQUIP	.00	-721,657.49
TOTAL ASSETS			305,190.00	36,446,094.69
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	.00	807.22
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-305,190.00	-36,446,901.91
TOTAL FUND BALANCE			-305,190.00	-36,446,094.69
TOTAL LIABILITIES + FUND BALANCE			<u>-305,190.00</u>	<u>-36,446,094.69</u>

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & BLDING IMPROVEMENT	.00	308,000.00
81	6222	ACCUM DEPR BLDG IMPROVMENTS	.00	-74,433.33
81	6231	TECHNOLOGY EQUIPMENT	3,000.00	8,212.63
81	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-3,973.90
81	6241	VEHICLES	.00	35,895.00
81	6242	ACCUM DEPR VEHICLES	.00	-19,886.75
81	6251	GENERAL EQUIPMENT	.00	616,188.39
81	6252	ACCUM DEPR GENERAL EQUIP	.00	-501,972.35
TOTAL ASSETS			3,000.00	368,029.69
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	-3,000.00	-368,029.69
TOTAL FUND BALANCE			-3,000.00	-368,029.69
TOTAL LIABILITIES + FUND BALANCE			-3,000.00	-368,029.69

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FUND: 84 ADULT EDUCATION ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
84	6231	TECHNOLOGY EQUIPMENT	.00	11,535.00
84	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-11,535.00
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

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