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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 6

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|---------------------------------|-----------------------------|-----------------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 1,260,343.23 | 4,183,718.32 |
| 10 | 6102 | CASH IN PAYROLL CLEARING ACCT | -37,266.89 | 1,648,596.09 |
| 10 | 6105 | CASH IN SICK/RETIRE ESCROW | .00 | 30,000.00 |
| TOTAL ASSETS | | | <u>1,223,076.34</u> | <u>5,862,314.41</u> |
| LIABILITIES | | | | |
| 10 | 0212 | PLAN SOURCE | .00 | 171.67 |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -15,816.16 |
| 10 | 7421A | ACCOUNTS PAYABLE ACI | 3,381.11 | -2,022.29 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 37,466.96 | -11,431.87 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | .00 | 973.61 |
| 10 | 7472 | FICA WITHHELD PAYABLE | 20.00 | 1,648.48 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | .00 | -983.47 |
| 10 | 7475 | CERS WITHHELD PAYABLE | .00 | -12,339.59 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -47,378.04 | 317,390.34 |
| TOTAL LIABILITIES | | | <u>-6,509.97</u> | <u>277,590.72</u> |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,903,022.70 | -10,267,944.51 |
| 10 | 7602 | EXPENDITURES CONTROL | 639,078.29 | 4,517,225.72 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -71,796.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 47,378.04 | -317,390.34 |
| TOTAL FUND BALANCE | | | <u>-1,216,566.37</u> | <u>-6,139,905.13</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-1,223,076.34</u></u> | <u><u>-5,862,314.41</u></u> |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|-------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -74,154.94 | 70,392.31 |
| | | TOTAL ASSETS | -74,154.94 | 70,392.31 |
| LIABILITIES | | | | |
| 20 | 7421A | ACCOUNTS PAYABLE ACI | -18,608.52 | -26,323.52 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -178,639.86 | 56,666.51 |
| | | TOTAL LIABILITIES | -197,248.38 | 30,342.99 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -925,384.27 | -2,345,310.35 |
| 20 | 7602 | EXPENDITURES CONTROL | 1,018,147.73 | 2,301,241.56 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 178,639.86 | -56,666.51 |
| | | TOTAL FUND BALANCE | 271,403.32 | -100,735.30 |
| | | TOTAL LIABILITIES + FUND BALANCE | 74,154.94 | -70,392.31 |

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| FUND: 21 DISTRICT ACTIVITY FD (ANNUAL) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--|-------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 1,203.17 | 99,420.57 |
| | | TOTAL ASSETS | 1,203.17 | 99,420.57 |
| LIABILITIES | | | | |
| 21 | 7421A | ACCOUNTS PAYABLE ACI | .00 | -63.60 |
| 21 | 7603 | PURCHASE OBLIGATIONS | -3,283.15 | 1,761.64 |
| | | TOTAL LIABILITIES | -3,283.15 | 1,698.04 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -2,000.00 | -106,211.74 |
| 21 | 7602 | EXPENDITURES CONTROL | 796.83 | 6,854.77 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 3,283.15 | -1,761.64 |
| | | TOTAL FUND BALANCE | 2,079.98 | -101,118.61 |
| | | TOTAL LIABILITIES + FUND BALANCE | -1,203.17 | -99,420.57 |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 86,105.00 |
| | | TOTAL ASSETS | .00 | 86,105.00 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -86,105.00 |
| | | TOTAL FUND BALANCE | .00 | -86,105.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -86,105.00 |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | -390,921.03 | -555,809.57 |
| | TOTAL ASSETS | | -390,921.03 | -555,809.57 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -506,216.00 |
| 32 | 7602 | EXPENDITURES CONTROL | 390,921.03 | 1,183,596.29 |
| 32 | 8737 | RESTRICTED - OTHER | .00 | -21,991.10 |
| 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -99,579.62 |
| | TOTAL FUND BALANCE | | 390,921.03 | 555,809.57 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>390,921.03</u> | <u>555,809.57</u> |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -36,764.00 | 57,879.44 |
| | | TOTAL ASSETS | -36,764.00 | 57,879.44 |
| LIABILITIES | | | | |
| 36 | 7421A | ACCOUNTS PAYABLE ACI | .00 | -749.00 |
| 36 | 7603 | PURCHASE OBLIGATIONS | .00 | 11,000.00 |
| | | TOTAL LIABILITIES | .00 | 10,251.00 |
| FUND BALANCE | | | | |
| 36 | 7602 | EXPENDITURES CONTROL | 36,764.00 | 37,245.91 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -94,376.35 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | .00 | -11,000.00 |
| | | TOTAL FUND BALANCE | 36,764.00 | -68,130.44 |
| TOTAL LIABILITIES + FUND BALANCE | | | 36,764.00 | -57,879.44 |

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| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | -390,921.03 | -1,183,596.29 |
| 40 | 7602 | EXPENDITURES CONTROL | 390,921.03 | 1,183,596.29 |
| TOTAL FUND BALANCE | | | .00 | .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 | -29,158.93 | 2,097,376.07 |
| 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 | | | -29,158.93 | 2,439,372.66 |
| LIABILITIES | | | | |
| 51 | 7421A | ACCOUNTS PAYABLE ACI | 24,320.26 | -5,239.00 |
| 51 | 7541O | NET PENSION LIABILITY | .00 | -274,400.78 |
| 51 | 7541P | NET PENSION LIABILITY | .00 | -1,029,917.59 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -114,330.93 | 188,385.52 |
| 51 | 7700O | DEF INFLOW OF RESOURCES | .00 | -72,165.90 |
| 51 | 7700P | DEF INFLOW OF RESOURCES | .00 | -93,535.51 |
| TOTAL LIABILITIES | | | -90,010.67 | -1,286,873.26 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -89,876.16 | -2,529,264.53 |
| 51 | 7602 | EXPENDITURES CONTROL | 94,714.83 | 537,364.72 |
| 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 | 114,330.93 | -188,385.52 |
| TOTAL FUND BALANCE | | | 119,169.60 | -1,152,499.40 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>29,158.93</u> | <u>-2,439,372.66</u> |

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| FUND: 52 CHILD CARE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | 27,120.55 | 61,186.62 |
| 52 | 64000 | DEF OUTFLOW OF RESOURCES | .00 | 17,500.82 |
| 52 | 6400P | DEF OUTFLOW OF RESOURCES | .00 | 65,623.85 |
| TOTAL ASSETS | | | 27,120.55 | 144,311.29 |
| LIABILITIES | | | | |
| 52 | 75410 | NET PENSION LIABILITY | .00 | -70,087.25 |
| 52 | 7541P | NET PENSION LIABILITY | .00 | -137,638.81 |
| 52 | 7603 | PURCHASE OBLIGATIONS | .00 | 322.67 |
| 52 | 77000 | DEF INFLOW OF RESOURCES | .00 | -16,836.16 |
| 52 | 7700P | DEF INFLOW OF RESOURCES | .00 | -24,619.73 |
| TOTAL LIABILITIES | | | .00 | -248,859.28 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -36,636.09 | -100,091.48 |
| 52 | 7602 | EXPENDITURES CONTROL | 9,515.54 | 61,474.22 |
| 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 | .00 | -322.67 |
| TOTAL FUND BALANCE | | | -27,120.55 | 104,547.99 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-27,120.55</u></u> | <u><u>-144,311.29</u></u> |

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| FUND: 53 PRESCHOOL | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 53 | 6101 | CASH IN BANK | -83.82 | -638.35 |
| | TOTAL ASSETS | | -83.82 | -638.35 |
| FUND BALANCE | | | | |
| 53 | 6302 | REVENUES CONTROL | .00 | -493.51 |
| 53 | 7602 | EXPENDITURES CONTROL | 83.82 | 1,131.86 |
| | TOTAL FUND BALANCE | | 83.82 | 638.35 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>83.82</u> | <u>638.35</u> |

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| FUND: 7000 TRUST/AGENCY FUNDS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------|--------------------------|--------------------------|
| ASSETS | | | | |
| 70 | 6101 | CASH IN BANK | 494.21 | 40,591.11 |
| | | TOTAL ASSETS | <u>494.21</u> | <u>40,591.11</u> |
| FUND BALANCE | | | | |
| 70 | 6302 | REVENUES CONTROL | -494.21 | -21,040.41 |
| 70 | 8730 | RESTRICTED FUND BALANCE | .00 | -19,550.70 |
| | | TOTAL FUND BALANCE | <u>-494.21</u> | <u>-40,591.11</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-494.21</u></u> | <u><u>-40,591.11</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 & BLDING IMPROVEMENT | .00 | 45,984,138.97 |
| 80 | 6222 | ACCUM DEPR BLDG IMPROVEMENTS | .00 | -11,872,194.02 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 1,898,075.29 |
| 80 | 6232 | ACCUM DEPR TECHNOLOGY EQUIP | .00 | -1,615,082.87 |
| 80 | 6241 | VEHICLES | .00 | 3,849,626.19 |
| 80 | 6242 | ACCUM DEPR VEHICLES | .00 | -2,919,979.38 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 861,327.28 |
| 80 | 6252 | ACCUM DEPR GENERAL EQUIP | .00 | -721,657.49 |
| TOTAL ASSETS | | | .00 | 36,142,770.14 |
| FUND BALANCE | | | | |
| 80 | 7602 | EXPENDITURES CONTROL | .00 | 299.91 |
| 80 | 8710 | INVESTMENTS GOVERNMENTAL ASSET | .00 | -36,143,070.05 |
| TOTAL FUND BALANCE | | | .00 | -36,142,770.14 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -36,142,770.14 |

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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 | .00 | 5,212.63 |
| 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 | | | .00 | 365,029.69 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT BUSINESS ASSETS | .00 | -365,029.69 |
| TOTAL FUND BALANCE | | | .00 | -365,029.69 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -365,029.69 |

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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 | | | .00 | .00 |

** END OF REPORT - Generated by Brittany Combs **