

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 1  
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	183,449.79	3,386,680.15
10	6102	CASH IN PAYROLL CLEARING ACCT	48,244.38	1,598,030.76
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
TOTAL ASSETS			<u>231,694.17</u>	<u>5,014,710.91</u>
<b>LIABILITIES</b>				
10	0212	PLAN SOURCE	171.67	171.67
10	7421	ACCOUNTS PAYABLE	-15,410.33	-15,816.16
10	7421A	ACCOUNTS PAYABLE ACI	22,586.94	-6,166.34
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-12,377.94	-28,629.94
10	7471	FEDERAL TAX WITHHELD PAYABLE	21.02	973.61
10	7472	FICA WITHHELD PAYABLE	-21.02	1,628.48
10	7474	KTRS WITHHELD PAYABLE	.00	-983.47
10	7475	CERS WITHHELD PAYABLE	.00	-12,339.59
10	7603	PURCHASE OBLIGATIONS	66,121.79	129,186.38
TOTAL LIABILITIES			<u>61,092.13</u>	<u>68,024.64</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-858,576.16	-5,872,945.02
10	7602	EXPENDITURES CONTROL	631,911.65	991,191.85
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-66,121.79	-129,186.38
TOTAL FUND BALANCE			<u>-292,786.30</u>	<u>-5,082,735.55</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-231,694.17</u></u>	<u><u>-5,014,710.91</u></u>

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	213,114.42	271,692.32
		TOTAL ASSETS	<u>213,114.42</u>	<u>271,692.32</u>
<b>LIABILITIES</b>				
20	7421A	ACCOUNTS PAYABLE ACI	-7,051.25	-11,116.61
20	7603	PURCHASE OBLIGATIONS	31,620.91	230,023.98
		TOTAL LIABILITIES	<u>24,569.66</u>	<u>218,907.37</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-432,372.63	-596,153.43
20	7602	EXPENDITURES CONTROL	226,309.46	335,577.72
20	8753	ASSIGNED-PURCH OBL - CURRENT	-31,620.91	-230,023.98
		TOTAL FUND BALANCE	<u>-237,684.08</u>	<u>-490,599.69</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-213,114.42</u></u>	<u><u>-271,692.32</u></u>

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 3  
gibalsht

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-361.38	96,612.33
	TOTAL ASSETS		-361.38	96,612.33
<b>LIABILITIES</b>				
21	7421A	ACCOUNTS PAYABLE ACI	.00	-63.60
21	7603	PURCHASE OBLIGATIONS	-225.00	1,625.00
	TOTAL LIABILITIES		-225.00	1,561.40
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	.00	-96,910.11
21	7602	EXPENDITURES CONTROL	361.38	361.38
21	8753	ASSIGNED-PURCH OBL - CURRENT	225.00	-1,625.00
	TOTAL FUND BALANCE		586.38	-98,173.73
TOTAL LIABILITIES + FUND BALANCE			361.38	-96,612.33

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 4  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 5  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	41,253.46
	TOTAL ASSETS		.00	41,253.46
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-506,216.00
32	7602	EXPENDITURES CONTROL	.00	586,533.26
32	8737	RESTRICTED - OTHER	.00	-21,991.10
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-99,579.62
	TOTAL FUND BALANCE		.00	-41,253.46
TOTAL LIABILITIES + FUND BALANCE			.00	-41,253.46

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 6  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	.00	95,125.35
		TOTAL ASSETS	.00	95,125.35
<b>LIABILITIES</b>				
36	7421A	ACCOUNTS PAYABLE ACI	.00	-749.00
36	7603	PURCHASE OBLIGATIONS	481.91	6,516.91
		TOTAL LIABILITIES	481.91	5,767.91
<b>FUND BALANCE</b>				
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-94,376.35
36	8753	ASSIGNED-PURCH OBL - CURRENT	-481.91	-6,516.91
		TOTAL FUND BALANCE	-481.91	-100,893.26
		TOTAL LIABILITIES + FUND BALANCE	.00	-95,125.35

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 7  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-586,533.26
40	7602	EXPENDITURES CONTROL	.00	586,533.26
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 8  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-28,399.56	2,161,369.28
51	6171	INVENTORIES FOR CONSUMPTION	.00	2,460.30
51	6400O	DEF OUTFLOW OF RESOURCES	.00	43,398.39
51	6400P	DEF OUTFLOW OF RESOURCES	.00	174,791.20
TOTAL ASSETS			-28,399.56	2,382,019.17
<b>LIABILITIES</b>				
51	7421A	ACCOUNTS PAYABLE ACI	-877.00	-936.00
51	7541O	NET PENSION LIABILITY	.00	-284,311.62
51	7541P	NET PENSION LIABILITY	.00	-849,508.43
51	7603	PURCHASE OBLIGATIONS	105,018.25	221,985.00
51	7700O	DEF INFLOW OF RESOURCES	.00	-31,674.00
51	7700P	DEF INFLOW OF RESOURCES	.00	-80,481.47
TOTAL LIABILITIES			104,141.25	-1,024,926.52
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-14,961.63	-2,221,950.56
51	7602	EXPENDITURES CONTROL	44,238.19	57,541.46
51	8737O	RESTRICTED - OTHER	.00	272,587.23
51	8737P	RESTRICTED-OTHER	.00	755,198.70
51	8739	RESTRICTED-NET ASSETS	.00	1,515.52
51	8753	ASSIGNED-PURCH OBL - CURRENT	-105,018.25	-221,985.00
TOTAL FUND BALANCE			-75,741.69	-1,357,092.65
TOTAL LIABILITIES + FUND BALANCE			<u>28,399.56</u>	<u>-2,382,019.17</u>



09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 9  
gibalsht

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-3,853.00	33,769.96
52	64000	DEF OUTFLOW OF RESOURCES	.00	11,264.45
52	6400P	DEF OUTFLOW OF RESOURCES	.00	44,011.06
TOTAL ASSETS			-3,853.00	89,045.47
<b>LIABILITIES</b>				
52	75410	NET PENSION LIABILITY	.00	-72,265.78
52	7541P	NET PENSION LIABILITY	.00	-97,982.55
52	7603	PURCHASE OBLIGATIONS	235.00	507.67
52	77000	DEF INFLOW OF RESOURCES	.00	-7,935.52
52	7700P	DEF INFLOW OF RESOURCES	.00	-20,579.58
TOTAL LIABILITIES			235.00	-198,255.76
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-7,976.03	-55,552.93
52	7602	EXPENDITURES CONTROL	11,829.03	21,782.97
52	87370	RESTRICTED - OTHER	.00	68,936.85
52	8737P	RESTRICTED-OTHER PENSION	.00	74,551.07
52	8753	ASSIGNED-PURCH OBL - CURRENT	-235.00	-507.67
TOTAL FUND BALANCE			3,618.00	109,210.29
TOTAL LIABILITIES + FUND BALANCE			3,853.00	-89,045.47

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 10  
gibalsht

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	-309.82	183.69
		TOTAL ASSETS	-309.82	183.69
<b>LIABILITIES</b>				
53	7421A	ACCOUNTS PAYABLE ACI	-129.00	-129.00
		TOTAL LIABILITIES	-129.00	-129.00
<b>FUND BALANCE</b>				
53	6302	REVENUES CONTROL	.00	-493.51
53	7602	EXPENDITURES CONTROL	438.82	438.82
		TOTAL FUND BALANCE	438.82	-54.69
TOTAL LIABILITIES + FUND BALANCE			309.82	-183.69

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 11  
gibalsht

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	9.36	19,569.12
	TOTAL ASSETS		9.36	19,569.12
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-9.36	-18.42
70	8730	RESTRICTED FUND BALANCE	.00	-19,550.70
	TOTAL FUND BALANCE		-9.36	-19,569.12
TOTAL LIABILITIES + FUND BALANCE			<u>-9.36</u>	<u>-19,569.12</u>

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 12  
gibalsh

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
<b>ASSETS</b>					
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	34,222,658.92	
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	.00	-11,423,632.83	
80	6231	TECHNOLOGY EQUIPMENT	.00	1,908,896.18	
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-1,636,372.63	
80	6241	VEHICLES	.00	3,634,541.19	
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	
80	6261	CONSTRUCTION IN PROGRESS	.00	12,607,238.69	
TOTAL ASSETS			.00	37,211,536.10	
FUND BALANCE	80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-37,211,536.10
TOTAL FUND BALANCE			.00	-37,211,536.10	
TOTAL LIABILITIES + FUND BALANCE			.00	-37,211,536.10	

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 13  
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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

09/01/2020 15:21  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 14  
gibalsht

FUND: 84 ADULT EDUCATION ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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 \*\*