

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,007,956.22	3,864,655.04
10	6102	CASH IN PAYROLL CLEARING ACCT	-48,427.85	1,682,655.68
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
	TOTAL ASSETS		-1,056,384.07	5,577,310.72
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-70,475.82
10	7421A	ACCOUNTS PAYABLE ACI	-26,497.32	-23,110.67
10	7461	ACCR SALARIES & BENEFIT PAYABLE	41,896.64	36,575.34
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	973.61
10	7472	FICA WITHHELD PAYABLE	.00	1,666.10
10	7474	KTRS WITHHELD PAYABLE	.00	856.34
10	7475	CERS WITHHELD PAYABLE	.00	-12,339.59
10	7603	PURCHASE OBLIGATIONS	-321,646.12	.00
	TOTAL LIABILITIES		-306,246.80	-65,854.69
FUND BALANCE				
10	6302	REVENUES CONTROL	-959,059.99	-17,673,147.19
10	7602	EXPENDITURES CONTROL	2,000,044.74	12,276,847.34
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	321,646.12	.00
10	8770	UNASSIGNED FUND BALANCE	.00	-43,360.18
	TOTAL FUND BALANCE		1,362,630.87	-5,511,456.03
	TOTAL LIABILITIES + FUND BALANCE		1,056,384.07	-5,577,310.72

BALANCE SHEET FOR 2022 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-133,618.41	203,856.89
		TOTAL ASSETS	-133,618.41	203,856.89
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	-1,788.12
20	7421A	ACCOUNTS PAYABLE ACI	-1,824.92	-89,636.16
20	7603	PURCHASE OBLIGATIONS	-648,826.27	.00
		TOTAL LIABILITIES	-650,651.19	-91,424.28
FUND BALANCE				
20	6302	REVENUES CONTROL	-896,175.30	-6,313,274.07
20	7602	EXPENDITURES CONTROL	1,031,618.63	6,200,841.46
20	8753	ASSIGNED-PURCH OBL - CURRENT	648,826.27	.00
		TOTAL FUND BALANCE	784,269.60	-112,432.61
		TOTAL LIABILITIES + FUND BALANCE	133,618.41	-203,856.89

BALANCE SHEET FOR 2022 12

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-5,132.03	110,859.04
		TOTAL ASSETS	-5,132.03	110,859.04
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	183.20	-784.38
21	7603	PURCHASE OBLIGATIONS	-7,919.56	.00
		TOTAL LIABILITIES	-7,736.36	-784.38
FUND BALANCE				
21	6302	REVENUES CONTROL	-911.85	-168,246.41
21	7602	EXPENDITURES CONTROL	5,860.68	58,171.75
21	8753	ASSIGNED-PURCH OBL - CURRENT	7,919.56	.00
		TOTAL FUND BALANCE	12,868.39	-110,074.66
		TOTAL LIABILITIES + FUND BALANCE	5,132.03	-110,859.04

BALANCE SHEET FOR 2022 12

FUND: 25 SPEC REV - STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	213,398.37
		TOTAL ASSETS	.00	213,398.37
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-213,398.37
		TOTAL FUND BALANCE	.00	-213,398.37
		TOTAL LIABILITIES + FUND BALANCE	.00	-213,398.37

BALANCE SHEET FOR 2022 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	264,055.75
		TOTAL ASSETS	.00	264,055.75
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-179,506.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-84,549.75
		TOTAL FUND BALANCE	.00	-264,055.75
		TOTAL LIABILITIES + FUND BALANCE	.00	-264,055.75

BALANCE SHEET FOR 2022 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	484,696.00	305,732.19
	TOTAL ASSETS		484,696.00	305,732.19
FUND BALANCE				
32	6302	REVENUES CONTROL	-484,696.00	-1,644,274.00
32	7602	EXPENDITURES CONTROL	.00	1,579,972.08
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-241,430.27
	TOTAL FUND BALANCE		-484,696.00	-305,732.19
	TOTAL LIABILITIES + FUND BALANCE		-484,696.00	-305,732.19

BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	28,631.38
		TOTAL ASSETS	.00	28,631.38
LIABILITIES				
36	7421A	ACCOUNTS PAYABLE ACI	.00	-749.00
36	7603	PURCHASE OBLIGATIONS	-14,838.94	.00
		TOTAL LIABILITIES	-14,838.94	-749.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-29,360.33	-29,360.33
36	7602	EXPENDITURES CONTROL	29,360.33	31,949.99
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-30,472.04
36	8753	ASSIGNED-PURCH OBL - CURRENT	14,838.94	.00
		TOTAL FUND BALANCE	14,838.94	-27,882.38
		TOTAL LIABILITIES + FUND BALANCE	.00	-28,631.38

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BALANCE SHEET FOR 2022 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,344,278.08
40	7602	EXPENDITURES CONTROL	.00	1,344,278.08
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2022 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-15,942.50	2,335,251.11
51	6171	INVENTORIES FOR CONSUMPTION	.00	15,936.96
51	64000	DEF OUTFLOW OF RESOURCES	.00	142,282.38
51	6400P	DEF OUTFLOW OF RESOURCES	.00	201,256.15
TOTAL ASSETS			-15,942.50	2,694,726.60
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	-9,928.48	-9,928.58
51	75410	NET PENSION LIABILITY	.00	-401,412.04
51	7541P	NET PENSION LIABILITY	.00	-1,160,593.50
51	7603	PURCHASE OBLIGATIONS	-17,265.62	.00
51	77000	DEF INFLOW OF RESOURCES	.00	-41,550.80
51	7700P	DEF INFLOW OF RESOURCES	.00	-10,208.31
TOTAL LIABILITIES			-27,194.10	-1,623,793.23
FUND BALANCE				
51	6302	REVENUES CONTROL	-324,609.00	-1,991,256.13
51	7602	EXPENDITURES CONTROL	350,479.98	1,691,420.37
51	87370	RESTRICTED - OTHER	.00	300,680.46
51	8737P	RESTRICTED-OTHER	.00	969,545.66
51	8739	RESTRICTED-NET ASSETS	.00	-2,041,323.73
51	8753	ASSIGNED-PURCH OBL - CURRENT	17,265.62	.00
TOTAL FUND BALANCE			43,136.60	-1,070,933.37
TOTAL LIABILITIES + FUND BALANCE			15,942.50	-2,694,726.60

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BALANCE SHEET FOR 2022 12

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-6,564.49	167,128.99
52	64000	DEF OUTFLOW OF RESOURCES	.00	32,281.34
52	6400P	DEF OUTFLOW OF RESOURCES	.00	60,062.20
	TOTAL ASSETS		-6,564.49	259,472.53
LIABILITIES				
52	7421A	ACCOUNTS PAYABLE ACI	-992.40	-992.40
52	75410	NET PENSION LIABILITY	.00	-96,710.70
52	7541P	NET PENSION LIABILITY	.00	-165,030.43
52	7603	PURCHASE OBLIGATIONS	-11,304.00	.00
52	77000	DEF INFLOW OF RESOURCES	.00	-10,418.78
52	7700P	DEF INFLOW OF RESOURCES	.00	-15,537.70
	TOTAL LIABILITIES		-12,296.40	-288,690.01
FUND BALANCE				
52	6302	REVENUES CONTROL	-9,433.78	-288,155.49
52	7602	EXPENDITURES CONTROL	16,990.67	172,774.65
52	87370	RESTRICTED - OTHER	.00	74,848.14
52	8737P	RESTRICTED-OTHER PENSION	.00	120,505.93
52	8739	RESTRICTED-NET ASSETS	.00	-50,755.75
52	8753	ASSIGNED-PURCH OBL - CURRENT	11,304.00	.00
	TOTAL FUND BALANCE		18,860.89	29,217.48
	TOTAL LIABILITIES + FUND BALANCE		6,564.49	-259,472.53

BALANCE SHEET FOR 2022 12

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-69.75	.00
		TOTAL ASSETS	-69.75	.00
FUND BALANCE				
53	6302	REVENUES CONTROL	.00	-1,800.00
53	7602	EXPENDITURES CONTROL	69.75	1,800.00
		TOTAL FUND BALANCE	69.75	.00
		TOTAL LIABILITIES + FUND BALANCE	69.75	.00

BALANCE SHEET FOR 2022 12

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	4.25	43,905.04
		TOTAL ASSETS	4.25	43,905.04
FUND BALANCE				
	70	6302 REVENUES CONTROL	-4.25	-47,405.04
	70	7602 EXPENDITURES CONTROL	.00	3,500.00
		TOTAL FUND BALANCE	-4.25	-43,905.04
		TOTAL LIABILITIES + FUND BALANCE	-4.25	-43,905.04

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BALANCE SHEET FOR 2022 12

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	518,316.60
80	6211	LAND IMPROVEMENTS	7,000.00	1,131,210.27
80	6212	ACCUM DEPR LAND IMPROVEMENTS	-11,056.23	-986,285.45
80	6221	BUILDINGS & BLDING IMPROVEMENT	.00	46,098,680.31
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	-1,277,283.82	-14,463,675.71
80	6231	TECHNOLOGY EQUIPMENT	-1,174,615.22	997,076.28
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	1,046,162.52	-618,661.07
80	6241	VEHICLES	24,034.00	4,327,005.19
80	6242	ACCUM DEPR VEHICLES	-212,086.10	-3,322,136.51
80	6251	GENERAL EQUIPMENT	.00	885,583.28
80	6252	ACCUM DEPR GENERAL EQUIP	-22,271.84	-764,386.73
	TOTAL ASSETS		-1,620,116.69	33,802,726.46
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	1,651,881.69	1,651,905.00
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-31,765.00	-35,454,631.46
	TOTAL FUND BALANCE		1,620,116.69	-33,802,726.46
	TOTAL LIABILITIES + FUND BALANCE		1,620,116.69	-33,802,726.46

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BALANCE SHEET FOR 2022 12

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	-6,160.00	-86,753.33
81	6231	TECHNOLOGY EQUIPMENT	-3,175.63	5,037.00
81	6232	ACCUM DEPR TECHNOLOGY EQUIP	2,371.93	-2,459.37
81	6241	VEHICLES	.00	35,895.00
81	6242	ACCUM DEPR VEHICLES	-6,179.25	-33,245.00
81	6251	GENERAL EQUIPMENT	.00	616,188.39
81	6252	ACCUM DEPR GENERAL EQUIP	-12,471.80	-545,523.97
	TOTAL ASSETS		-25,614.75	297,138.72
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	25,614.75	25,614.75
81	8711	INVESTMENT BUSINESS ASSETS	.00	-322,753.47
	TOTAL FUND BALANCE		25,614.75	-297,138.72
	TOTAL LIABILITIES + FUND BALANCE		25,614.75	-297,138.72

BALANCE SHEET FOR 2022 12

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

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