

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	1,178,433.14	4,676,237.24
10	6102	CASH IN PAYROLL CLEARING ACCT	27,761.98	1,716,294.07
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
	<b>TOTAL ASSETS</b>		<b>1,206,195.12</b>	<b>6,422,531.31</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-164.00	973,756.46
10	7421A	ACCOUNTS PAYABLE ACI	2,414.31	-7,658.38
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-29,627.96	-27,607.09
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-1,016,664.48
10	7472	FICA WITHHELD PAYABLE	.00	16.24
10	7603	PURCHASE OBLIGATIONS	87,207.84	662,465.24
	<b>TOTAL LIABILITIES</b>		<b>59,830.19</b>	<b>584,307.99</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,225,051.87	-13,071,031.62
10	7602	EXPENDITURES CONTROL	1,046,234.40	6,798,453.56
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-87,207.84	-662,465.24
	<b>TOTAL FUND BALANCE</b>		<b>-1,266,025.31</b>	<b>-7,006,839.30</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-1,206,195.12</b>	<b>-6,422,531.31</b>

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-72,905.58	162,110.61
		<b>TOTAL ASSETS</b>	<b>-72,905.58</b>	<b>162,110.61</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	-1,788.12
20	7421A	ACCOUNTS PAYABLE ACI	-1,390.68	84,921.95
20	7603	PURCHASE OBLIGATIONS	-42,120.36	209,856.74
		<b>TOTAL LIABILITIES</b>	<b>-43,511.04</b>	<b>292,990.57</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-400,592.75	-3,396,325.51
20	7602	EXPENDITURES CONTROL	474,889.01	3,151,081.07
20	8753	ASSIGNED-PURCH OBL - CURRENT	42,120.36	-209,856.74
		<b>TOTAL FUND BALANCE</b>	<b>116,416.62</b>	<b>-455,101.18</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>72,905.58</b>	<b>-162,110.61</b>

## BALANCE SHEET FOR 2023 7

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	2,071.46	117,782.65
		TOTAL ASSETS	2,071.46	117,782.65
<b>LIABILITIES</b>				
21	7421A	ACCOUNTS PAYABLE ACI	391.74	-1,020.69
21	7603	PURCHASE OBLIGATIONS	666.90	12,654.32
		TOTAL LIABILITIES	1,058.64	11,633.63
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-4,866.05	-149,962.08
21	7602	EXPENDITURES CONTROL	2,402.85	33,200.12
21	8753	ASSIGNED-PURCH OBL - CURRENT	-666.90	-12,654.32
		TOTAL FUND BALANCE	-3,130.10	-129,416.28
		TOTAL LIABILITIES + FUND BALANCE	-2,071.46	-117,782.65

## BALANCE SHEET FOR 2023 7

FUND: 25 SPEC REV - STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	210,062.81
		TOTAL ASSETS	.00	210,062.81
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-210,062.81
		TOTAL FUND BALANCE	.00	-210,062.81
		TOTAL LIABILITIES + FUND BALANCE	.00	-210,062.81

## BALANCE SHEET FOR 2023 7

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	353,808.75
		TOTAL ASSETS	.00	353,808.75
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-89,753.00
31	8737	RESTRICTED - OTHER	.00	-179,506.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-84,549.75
		TOTAL FUND BALANCE	.00	-353,808.75
		TOTAL LIABILITIES + FUND BALANCE	.00	-353,808.75

## BALANCE SHEET FOR 2023 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	-302,420.39
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>-302,420.39</b>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-561,890.00
32	7602	EXPENDITURES CONTROL	.00	1,170,042.58
32	8737	RESTRICTED - OTHER	.00	-64,301.92
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-241,430.27
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>302,420.39</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>302,420.39</b>

## BALANCE SHEET FOR 2023 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-39,843.55	12,260,498.32
		<b>TOTAL ASSETS</b>	<b>-39,843.55</b>	<b>12,260,498.32</b>
<b>LIABILITIES</b>				
36	7421A	ACCOUNTS PAYABLE ACI	-421.65	-1,170.65
36	7603	PURCHASE OBLIGATIONS	3,916.05	10,446.05
		<b>TOTAL LIABILITIES</b>	<b>3,494.40</b>	<b>9,275.40</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-32,336.42	-12,671,150.91
36	7602	EXPENDITURES CONTROL	72,601.62	439,705.62
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-27,882.38
36	8753	ASSIGNED-PURCH OBL - CURRENT	-3,916.05	-10,446.05
		<b>TOTAL FUND BALANCE</b>	<b>36,349.15</b>	<b>-12,269,773.72</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>39,843.55</b>	<b>-12,260,498.32</b>

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 7

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	169,454.12	169,454.12
		TOTAL LIABILITIES	169,454.12	169,454.12
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,170,042.58
40	7602	EXPENDITURES CONTROL	.00	1,170,042.58
40	8753	ASSIGNED-PURCH OBL - CURRENT	-169,454.12	-169,454.12
		TOTAL FUND BALANCE	-169,454.12	-169,454.12
		TOTAL LIABILITIES + FUND BALANCE	.00	.00



# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-39,823.38	2,506,653.09
51	6171	INVENTORIES FOR CONSUMPTION	.00	5,554.90
51	64000	DEF OUTFLOW OF RESOURCES	.00	125,107.28
51	6400P	DEF OUTFLOW OF RESOURCES	.00	116,280.29
TOTAL ASSETS			<b>-39,823.38</b>	<b>2,753,595.56</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	1,062.22	-.10
51	75410	NET PENSION LIABILITY	.00	-305,750.92
51	7541P	NET PENSION LIABILITY	.00	-891,981.11
51	7603	PURCHASE OBLIGATIONS	33,852.32	219,132.42
51	77000	DEF INFLOW OF RESOURCES	.00	-119,216.66
51	7700P	DEF INFLOW OF RESOURCES	.00	-184,380.25
TOTAL LIABILITIES			<b>34,914.54</b>	<b>-1,282,296.62</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-173,670.69	-3,446,024.61
51	7602	EXPENDITURES CONTROL	212,431.85	933,916.99
51	87370	RESTRICTED - OTHER	.00	299,860.03
51	8737P	RESTRICTED-OTHER	.00	960,081.07
51	8753	ASSIGNED-PURCH OBL - CURRENT	-33,852.32	-219,132.42
TOTAL FUND BALANCE			<b>4,908.84</b>	<b>-1,471,298.94</b>
TOTAL LIABILITIES + FUND BALANCE			<b>39,823.38</b>	<b>-2,753,595.56</b>

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 7

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	9,987.64	199,821.35
52	64000	DEF OUTFLOW OF RESOURCES	.00	27,937.46
52	6400P	DEF OUTFLOW OF RESOURCES	.00	42,249.99
	<b>TOTAL ASSETS</b>		<b>9,987.64</b>	<b>270,008.80</b>
<b>LIABILITIES</b>				
52	75410	NET PENSION LIABILITY	.00	-72,516.35
52	7541P	NET PENSION LIABILITY	.00	-108,725.27
52	7603	PURCHASE OBLIGATIONS	-200.00	900.00
52	77000	DEF INFLOW OF RESOURCES	.00	-30,061.82
52	7700P	DEF INFLOW OF RESOURCES	.00	-52,046.73
	<b>TOTAL LIABILITIES</b>		<b>-200.00</b>	<b>-262,450.17</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-12,345.32	-226,579.27
52	7602	EXPENDITURES CONTROL	2,357.68	26,757.92
52	87370	RESTRICTED - OTHER	.00	74,640.71
52	8737P	RESTRICTED-OTHER PENSION	.00	118,522.01
52	8753	ASSIGNED-PURCH OBL - CURRENT	200.00	-900.00
	<b>TOTAL FUND BALANCE</b>		<b>-9,787.64</b>	<b>-7,558.63</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-9,987.64</b>	<b>-270,008.80</b>

## BALANCE SHEET FOR 2023 7

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-81.47	421.79
	TOTAL ASSETS		-81.47	421.79
FUND BALANCE				
53	6302	REVENUES CONTROL	-330.00	-1,420.00
53	7602	EXPENDITURES CONTROL	411.47	998.21
	TOTAL FUND BALANCE		81.47	-421.79
TOTAL LIABILITIES + FUND BALANCE			81.47	-421.79

## BALANCE SHEET FOR 2023 7

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	504.25	44,434.40
		TOTAL ASSETS	504.25	44,434.40
FUND BALANCE				
	70	6302 REVENUES CONTROL	-504.25	-44,434.40
		TOTAL FUND BALANCE	-504.25	-44,434.40
		TOTAL LIABILITIES + FUND BALANCE	-504.25	-44,434.40

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## BALANCE SHEET FOR 2023 7

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	518,316.60
80	6211	LAND IMPROVEMENTS	.00	1,131,210.27
80	6212	ACCUM DEPR LAND IMPROVEMENTS	.00	-986,285.45
80	6221	BUILDINGS & BLDING IMPROVEMENT	.00	46,098,680.31
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	.00	-14,463,675.71
80	6231	TECHNOLOGY EQUIPMENT	.00	997,076.28
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-619,392.07
80	6241	VEHICLES	.00	4,327,005.19
80	6242	ACCUM DEPR VEHICLES	.00	-3,322,136.51
80	6251	GENERAL EQUIPMENT	.00	885,583.28
80	6252	ACCUM DEPR GENERAL EQUIP	.00	-764,386.73
80	6261	CONSTRUCTION IN PROGRESS	.00	29,360.33
TOTAL ASSETS			.00	33,831,355.79
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-33,802,726.46
80	8711	INVESTMENT BUSINESS ASSETS	.00	-28,629.33
TOTAL FUND BALANCE			.00	-33,831,355.79
TOTAL LIABILITIES + FUND BALANCE			.00	-33,831,355.79

## BALANCE SHEET FOR 2023 7

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	-86,753.33
81	6231	TECHNOLOGY EQUIPMENT	.00	5,037.00
81	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-2,459.37
81	6241	VEHICLES	.00	35,895.00
81	6242	ACCUM DEPR VEHICLES	.00	-33,245.00
81	6251	GENERAL EQUIPMENT	.00	616,188.39
81	6252	ACCUM DEPR GENERAL EQUIP	.00	-545,523.97
	TOTAL ASSETS		.00	297,138.72
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	.00	-297,138.72
	TOTAL FUND BALANCE		.00	-297,138.72
	TOTAL LIABILITIES + FUND BALANCE		.00	-297,138.72

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