

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-340,059.35	4,336,177.89
10	6102	CASH IN PAYROLL CLEARING ACCT	27,526.51	1,743,820.58
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
	TOTAL ASSETS		-312,532.84	6,109,998.47
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-5,702.89	968,053.57
10	7421A	ACCOUNTS PAYABLE ACI	5,863.65	-1,794.73
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-25,708.32	-53,315.41
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-1,016,664.48
10	7472	FICA WITHHELD PAYABLE	.00	16.24
10	7603	PURCHASE OBLIGATIONS	-239,869.47	422,595.77
	TOTAL LIABILITIES		-265,417.03	318,890.96
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,034,382.06	-14,105,413.68
10	7602	EXPENDITURES CONTROL	1,372,462.46	8,170,916.02
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	239,869.47	-422,595.77
	TOTAL FUND BALANCE		577,949.87	-6,428,889.43
	TOTAL LIABILITIES + FUND BALANCE		312,532.84	-6,109,998.47

BALANCE SHEET FOR 2023 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	181,789.42	343,900.03
		TOTAL ASSETS	181,789.42	343,900.03
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	-1,788.12
20	7421A	ACCOUNTS PAYABLE ACI	-2,688.23	82,233.72
20	7603	PURCHASE OBLIGATIONS	17,312.47	227,169.21
		TOTAL LIABILITIES	14,624.24	307,614.81
FUND BALANCE				
20	6302	REVENUES CONTROL	-572,416.66	-3,968,742.17
20	7602	EXPENDITURES CONTROL	393,315.47	3,544,396.54
20	8753	ASSIGNED-PURCH OBL - CURRENT	-17,312.47	-227,169.21
		TOTAL FUND BALANCE	-196,413.66	-651,514.84
		TOTAL LIABILITIES + FUND BALANCE	-181,789.42	-343,900.03

BALANCE SHEET FOR 2023 8

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-607.32	117,175.33
		TOTAL ASSETS	-607.32	117,175.33
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	236.31	-784.38
21	7603	PURCHASE OBLIGATIONS	98.27	12,752.59
		TOTAL LIABILITIES	334.58	11,968.21
FUND BALANCE				
21	6302	REVENUES CONTROL	-689.03	-150,651.11
21	7602	EXPENDITURES CONTROL	1,060.04	34,260.16
21	8753	ASSIGNED-PURCH OBL - CURRENT	-98.27	-12,752.59
		TOTAL FUND BALANCE	272.74	-129,143.54
		TOTAL LIABILITIES + FUND BALANCE	607.32	-117,175.33

BALANCE SHEET FOR 2023 8

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 8

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 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	726,414.00	423,993.61
	TOTAL ASSETS		726,414.00	423,993.61
FUND BALANCE				
32	6302	REVENUES CONTROL	-726,414.00	-1,288,304.00
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
	TOTAL FUND BALANCE		-726,414.00	-423,993.61
TOTAL LIABILITIES + FUND BALANCE			-726,414.00	-423,993.61

BALANCE SHEET FOR 2023 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-84,156.63	12,176,341.69
	TOTAL ASSETS		-84,156.63	12,176,341.69
LIABILITIES				
36	7421A	ACCOUNTS PAYABLE ACI	-60.65	-1,231.30
36	7603	PURCHASE OBLIGATIONS	-10,446.05	.00
	TOTAL LIABILITIES		-10,506.70	-1,231.30
FUND BALANCE				
36	6302	REVENUES CONTROL	-12,120.41	-12,683,271.32
36	7602	EXPENDITURES CONTROL	96,337.69	536,043.31
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-27,882.38
36	8753	ASSIGNED-PURCH OBL - CURRENT	10,446.05	.00
	TOTAL FUND BALANCE		94,663.33	-12,175,110.39
TOTAL LIABILITIES + FUND BALANCE			84,156.63	-12,176,341.69

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BALANCE SHEET FOR 2023 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	.00	169,454.12
		TOTAL LIABILITIES	.00	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	.00	-169,454.12
		TOTAL FUND BALANCE	.00	-169,454.12
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2023 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	79,073.89	2,585,726.98
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		79,073.89	2,832,669.45
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	-378.00	-378.10
51	75410	NET PENSION LIABILITY	.00	-305,750.92
51	7541P	NET PENSION LIABILITY	.00	-891,981.11
51	7603	PURCHASE OBLIGATIONS	13,113.80	232,246.22
51	77000	DEF INFLOW OF RESOURCES	.00	-119,216.66
51	7700P	DEF INFLOW OF RESOURCES	.00	-184,380.25
	TOTAL LIABILITIES		12,735.80	-1,269,560.82
FUND BALANCE				
51	6302	REVENUES CONTROL	-239,719.01	-3,685,743.62
51	7602	EXPENDITURES CONTROL	161,023.12	1,094,940.11
51	87370	RESTRICTED - OTHER	.00	299,860.03
51	8737P	RESTRICTED-OTHER	.00	960,081.07
51	8753	ASSIGNED-PURCH OBL - CURRENT	-13,113.80	-232,246.22
	TOTAL FUND BALANCE		-91,809.69	-1,563,108.63
	TOTAL LIABILITIES + FUND BALANCE		-79,073.89	-2,832,669.45

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FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	5,284.67	205,106.02
52	64000	DEF OUTFLOW OF RESOURCES	.00	27,937.46
52	6400P	DEF OUTFLOW OF RESOURCES	.00	42,249.99
	TOTAL ASSETS		5,284.67	275,293.47
LIABILITIES				
52	75410	NET PENSION LIABILITY	.00	-72,516.35
52	7541P	NET PENSION LIABILITY	.00	-108,725.27
52	7603	PURCHASE OBLIGATIONS	375.00	1,275.00
52	77000	DEF INFLOW OF RESOURCES	.00	-30,061.82
52	7700P	DEF INFLOW OF RESOURCES	.00	-52,046.73
	TOTAL LIABILITIES		375.00	-262,075.17
FUND BALANCE				
52	6302	REVENUES CONTROL	-6,698.30	-233,277.57
52	7602	EXPENDITURES CONTROL	1,413.63	28,171.55
52	87370	RESTRICTED - OTHER	.00	74,640.71
52	8737P	RESTRICTED-OTHER PENSION	.00	118,522.01
52	8753	ASSIGNED-PURCH OBL - CURRENT	-375.00	-1,275.00
	TOTAL FUND BALANCE		-5,659.67	-13,218.30
	TOTAL LIABILITIES + FUND BALANCE		-5,284.67	-275,293.47

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FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	476.18	897.97
	TOTAL ASSETS		476.18	897.97
FUND BALANCE				
53	6302	REVENUES CONTROL	-560.00	-1,980.00
53	7602	EXPENDITURES CONTROL	83.82	1,082.03
	TOTAL FUND BALANCE		-476.18	-897.97
	TOTAL LIABILITIES + FUND BALANCE		-476.18	-897.97

BALANCE SHEET FOR 2023 8

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	4.25	44,438.65
		TOTAL ASSETS	4.25	44,438.65
FUND BALANCE				
	70	6302 REVENUES CONTROL	-4.25	-44,438.65
		TOTAL FUND BALANCE	-4.25	-44,438.65
		TOTAL LIABILITIES + FUND BALANCE	-4.25	-44,438.65

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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	1,131,210.27
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	279,870.00	4,606,875.19
80	6242	ACCUM DEPR VEHICLES	.00	-3,322,136.51
80	6251	GENERAL EQUIPMENT	10,995.00	896,578.28
80	6252	ACCUM DEPR GENERAL EQUIP	.00	-764,386.73
80	6261	CONSTRUCTION IN PROGRESS	.00	29,360.33
TOTAL ASSETS			290,865.00	34,122,220.79
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-290,865.00	-34,093,591.46
80	8711	INVESTMENT BUSINESS ASSETS	.00	-28,629.33
TOTAL FUND BALANCE			-290,865.00	-34,122,220.79
TOTAL LIABILITIES + FUND BALANCE			-290,865.00	-34,122,220.79

BALANCE SHEET FOR 2023 8

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 **