

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	702,286.06	5,242,913.30
10	6102	CASH IN PAYROLL CLEARING ACCT	24,017.80	1,956,967.35
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
	<b>TOTAL ASSETS</b>		<b>726,303.86</b>	<b>7,229,880.65</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	973,920.46
10	7421A	ACCOUNTS PAYABLE ACI	-3,001.36	-4,923.11
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-22,289.96	-41,748.62
10	7471	FEDERAL TAX WITHHELD PAYABLE	-34.58	-1,016,699.06
10	7472	FICA WITHHELD PAYABLE	-229.50	-213.26
10	7473	STATE TAX WITHHELD PAYABLE	-61.91	-61.91
10	7603	PURCHASE OBLIGATIONS	-58,325.57	344,367.63
	<b>TOTAL LIABILITIES</b>		<b>-83,942.88</b>	<b>254,642.13</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,862,046.49	-18,561,597.59
10	7602	EXPENDITURES CONTROL	1,161,359.94	11,493,238.44
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	58,325.57	-344,367.63
	<b>TOTAL FUND BALANCE</b>		<b>-642,360.98</b>	<b>-7,484,522.78</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-726,303.86</b>	<b>-7,229,880.65</b>

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	102,245.41	153,152.69
		<b>TOTAL ASSETS</b>	<b>102,245.41</b>	<b>153,152.69</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-7,101.30	-8,889.42
20	7421A	ACCOUNTS PAYABLE ACI	-15,419.80	55,258.33
20	7603	PURCHASE OBLIGATIONS	365,728.07	602,392.32
		<b>TOTAL LIABILITIES</b>	<b>343,206.97</b>	<b>648,761.23</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-613,360.39	-5,384,909.39
20	7602	EXPENDITURES CONTROL	533,636.08	5,185,387.79
20	8753	ASSIGNED-PURCH OBL - CURRENT	-365,728.07	-602,392.32
		<b>TOTAL FUND BALANCE</b>	<b>-445,452.38</b>	<b>-801,913.92</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-102,245.41</b>	<b>-153,152.69</b>

## BALANCE SHEET FOR 2023 11

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	11,321.76	121,388.67
		TOTAL ASSETS	11,321.76	121,388.67
<b>LIABILITIES</b>				
21	7421A	ACCOUNTS PAYABLE ACI	.00	-8,131.48
21	7603	PURCHASE OBLIGATIONS	3,157.51	6,650.00
		TOTAL LIABILITIES	3,157.51	-1,481.48
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-13,221.61	-172,201.75
21	7602	EXPENDITURES CONTROL	1,899.85	58,944.56
21	8753	ASSIGNED-PURCH OBL - CURRENT	-3,157.51	-6,650.00
		TOTAL FUND BALANCE	-14,479.27	-119,907.19
		TOTAL LIABILITIES + FUND BALANCE	-11,321.76	-121,388.67

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

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 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-84,549.75	269,259.00
		TOTAL ASSETS	-84,549.75	269,259.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-84,549.75	-174,302.75
31	7602	EXPENDITURES CONTROL	84,549.75	84,549.75
31	8737	RESTRICTED - OTHER	.00	-179,506.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	84,549.75	.00
		TOTAL FUND BALANCE	84,549.75	-269,259.00
		TOTAL LIABILITIES + FUND BALANCE	84,549.75	-269,259.00

## BALANCE SHEET FOR 2023 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-151,677.27	-282,302.78
		TOTAL ASSETS	-151,677.27	-282,302.78
FUND BALANCE				
	32	6302 REVENUES CONTROL	-331,183.27	-1,619,487.27
	32	7602 EXPENDITURES CONTROL	241,430.27	1,966,091.97
	32	8737 RESTRICTED - OTHER	.00	-64,301.92
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	241,430.27	.00
		TOTAL FUND BALANCE	151,677.27	282,302.78
		TOTAL LIABILITIES + FUND BALANCE	151,677.27	282,302.78

## BALANCE SHEET FOR 2023 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	119,576.52	12,320,555.22
	TOTAL ASSETS		<b>119,576.52</b>	<b>12,320,555.22</b>
<b>LIABILITIES</b>				
36	7421A	ACCOUNTS PAYABLE ACI	-17,185.11	-17,934.11
36	7603	PURCHASE OBLIGATIONS	-5,895.61	1,604.39
	TOTAL LIABILITIES		<b>-23,080.72</b>	<b>-16,329.72</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-340,971.86	-13,083,635.13
36	7602	EXPENDITURES CONTROL	238,580.45	808,896.40
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-27,882.38
36	8753	ASSIGNED-PURCH OBL - CURRENT	5,895.61	-1,604.39
	TOTAL FUND BALANCE		<b>-96,495.80</b>	<b>-12,304,225.50</b>
	TOTAL LIABILITIES + FUND BALANCE		<b>-119,576.52</b>	<b>-12,320,555.22</b>

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,339,496.70
40	7602	EXPENDITURES CONTROL	.00	1,339,496.70
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00



# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	42,306.21	2,796,151.91
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>42,306.21</b>	<b>3,043,094.38</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	-100.00	-100.10
51	75410	NET PENSION LIABILITY	.00	-305,750.92
51	7541P	NET PENSION LIABILITY	.00	-891,981.11
51	7603	PURCHASE OBLIGATIONS	-77,362.10	66,324.44
51	77000	DEF INFLOW OF RESOURCES	.00	-119,216.66
51	7700P	DEF INFLOW OF RESOURCES	.00	-184,380.25
TOTAL LIABILITIES			<b>-77,462.10</b>	<b>-1,435,204.60</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-203,731.90	-4,385,972.30
51	7602	EXPENDITURES CONTROL	161,525.69	1,584,465.86
51	87370	RESTRICTED - OTHER	.00	299,860.03
51	8737P	RESTRICTED-OTHER	.00	960,081.07
51	8753	ASSIGNED-PURCH OBL - CURRENT	77,362.10	-66,324.44
TOTAL FUND BALANCE			<b>35,155.89</b>	<b>-1,607,889.78</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-42,306.21</b>	<b>-3,043,094.38</b>

## BALANCE SHEET FOR 2023 11

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	4,879.69	214,082.82
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>4,879.69</b>	<b>284,270.27</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	300.00
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>-263,050.17</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-6,899.60	-247,978.05
52	7602	EXPENDITURES CONTROL	2,019.91	33,895.23
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	-300.00
	<b>TOTAL FUND BALANCE</b>		<b>-4,679.69</b>	<b>-21,220.10</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-4,879.69</b>	<b>-284,270.27</b>

## BALANCE SHEET FOR 2023 11

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	236.18	1,626.51
	TOTAL ASSETS		<b>236.18</b>	<b>1,626.51</b>
<b>FUND BALANCE</b>				
53	6302	REVENUES CONTROL	-320.00	-2,960.00
53	7602	EXPENDITURES CONTROL	83.82	1,333.49
	TOTAL FUND BALANCE		<b>-236.18</b>	<b>-1,626.51</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-236.18</b>	<b>-1,626.51</b>

## BALANCE SHEET FOR 2023 11

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	-756.38	43,981.56
		TOTAL ASSETS	-756.38	43,981.56
FUND BALANCE				
	70	6302 REVENUES CONTROL	-3,243.62	-47,981.56
	70	7602 EXPENDITURES CONTROL	4,000.00	4,000.00
		TOTAL FUND BALANCE	756.38	-43,981.56
		TOTAL LIABILITIES + FUND BALANCE	756.38	-43,981.56

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 11

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	4,656,374.19
80	6242	ACCUM DEPR VEHICLES	.00	-3,322,136.51
80	6251	GENERAL EQUIPMENT	.00	992,266.27
80	6252	ACCUM DEPR GENERAL EQUIP	.00	-764,386.73
80	6261	CONSTRUCTION IN PROGRESS	.00	3,029,360.33
TOTAL ASSETS			.00	37,267,407.78
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-37,238,778.45
80	8711	INVESTMENT BUSINESS ASSETS	.00	-28,629.33
TOTAL FUND BALANCE			.00	-37,267,407.78
TOTAL LIABILITIES + FUND BALANCE			.00	-37,267,407.78

## BALANCE SHEET FOR 2023 11

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 \*\*