

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-578,256.98	4,960,099.89
10	6102	CASH IN PAYROLL CLEARING ACCT	6,271.73	1,922,878.73
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
10	6153	ACCOUNTS RECEIVABLE	-63,680.13	.00
	TOTAL ASSETS		-635,665.38	6,912,978.62
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	1,106,688.00	973,920.46
10	7421A	ACCOUNTS PAYABLE ACI	-8,276.41	-5,651.89
10	7461	ACCR SALARIES & BENEFIT PAYABLE	35,431.75	37,452.62
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-1,016,664.48
10	7472	FICA WITHHELD PAYABLE	.00	16.24
10	7603	PURCHASE OBLIGATIONS	376,297.61	376,297.61
	TOTAL LIABILITIES		1,510,140.95	365,370.56
FUND BALANCE				
10	6302	REVENUES CONTROL	-7,254,541.28	-7,254,541.28
10	7602	EXPENDITURES CONTROL	424,285.71	424,285.71
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-376,297.61	-376,297.61
10	8770	UNASSIGNED FUND BALANCE	6,332,077.61	.00
	TOTAL FUND BALANCE		-874,475.57	-7,278,349.18
	TOTAL LIABILITIES + FUND BALANCE		635,665.38	-6,912,978.62

BATH COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-297,719.51	-1,152,028.53
20	6153	ACCOUNTS RECEIVABLE	-1,594,982.13	.00
		TOTAL ASSETS	-1,892,701.64	-1,152,028.53
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	35,329.63	-1,788.12
20	7421A	ACCOUNTS PAYABLE ACI	.00	87,418.95
20	7481	ADVANCES FROM GRANTORS	790,974.31	.00
20	7603	PURCHASE OBLIGATIONS	62,585.04	62,585.04
		TOTAL LIABILITIES	888,888.98	148,215.87
FUND BALANCE				
20	6302	REVENUES CONTROL	416,185.51	416,185.51
20	7602	EXPENDITURES CONTROL	650,212.19	650,212.19
20	8753	ASSIGNED-PURCH OBL - CURRENT	-62,585.04	-62,585.04
		TOTAL FUND BALANCE	1,003,812.66	1,003,812.66
		TOTAL LIABILITIES + FUND BALANCE	1,892,701.64	1,152,028.53

BALANCE SHEET FOR 2024 1

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-64.65	136,103.91
		TOTAL ASSETS	-64.65	136,103.91
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	.00	-784.38
21	7603	PURCHASE OBLIGATIONS	1,423.47	1,423.47
		TOTAL LIABILITIES	1,423.47	639.09
FUND BALANCE				
21	6302	REVENUES CONTROL	-135,384.72	-135,384.72
21	7602	EXPENDITURES CONTROL	65.19	65.19
21	8747	COMMITTED - OTHER	135,384.18	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,423.47	-1,423.47
		TOTAL FUND BALANCE	-1,358.82	-136,743.00
		TOTAL LIABILITIES + FUND BALANCE	64.65	-136,103.91

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 1

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 2024 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	85,000.00	444,012.00
		TOTAL ASSETS	85,000.00	444,012.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-85,000.00	-85,000.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-359,012.00
		TOTAL FUND BALANCE	-85,000.00	-444,012.00
		TOTAL LIABILITIES + FUND BALANCE	-85,000.00	-444,012.00

BALANCE SHEET FOR 2024 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-111,880.54	51,539.68
		TOTAL ASSETS	-111,880.54	51,539.68
FUND BALANCE				
32	6302	REVENUES CONTROL	-476,180.00	-476,180.00
32	7602	EXPENDITURES CONTROL	588,060.54	588,060.54
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-163,420.22
		TOTAL FUND BALANCE	111,880.54	-51,539.68
		TOTAL LIABILITIES + FUND BALANCE	111,880.54	-51,539.68

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BALANCE SHEET FOR 2024 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-13,452.38	16,575,351.35
	TOTAL ASSETS		-13,452.38	16,575,351.35
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	273,510.00	.00
36	7421A	ACCOUNTS PAYABLE ACI	.00	-8,788.46
36	7603	PURCHASE OBLIGATIONS	119,499.24	119,499.24
	TOTAL LIABILITIES		393,009.24	110,710.78
FUND BALANCE				
36	6302	REVENUES CONTROL	-565,341.18	-565,341.18
36	7602	EXPENDITURES CONTROL	305,283.56	305,283.56
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-16,306,505.27
36	8753	ASSIGNED-PURCH OBL - CURRENT	-119,499.24	-119,499.24
	TOTAL FUND BALANCE		-379,556.86	-16,686,062.13
	TOTAL LIABILITIES + FUND BALANCE		13,452.38	-16,575,351.35

BALANCE SHEET FOR 2024 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	940,523.03	940,523.03
		TOTAL LIABILITIES	940,523.03	940,523.03
FUND BALANCE				
40	6302	REVENUES CONTROL	-588,060.54	-588,060.54
40	7602	EXPENDITURES CONTROL	588,060.54	588,060.54
40	8753	ASSIGNED-PURCH OBL - CURRENT	-940,523.03	-940,523.03
		TOTAL FUND BALANCE	-940,523.03	-940,523.03
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2024 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	20,296.65	2,766,336.42
51	6153	ACCOUNTS RECEIVABLE	-45,391.80	.00
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		-25,095.15	3,013,278.89
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	554.51	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	-3,779.46	-3,779.56
51	75410	NET PENSION LIABILITY	.00	-305,750.92
51	7541P	NET PENSION LIABILITY	.00	-891,981.11
51	7603	PURCHASE OBLIGATIONS	169,351.29	169,351.29
51	77000	DEF INFLOW OF RESOURCES	.00	-119,216.66
51	7700P	DEF INFLOW OF RESOURCES	.00	-184,380.25
	TOTAL LIABILITIES		166,126.34	-1,335,857.21
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,821,215.24	-2,821,215.24
51	7602	EXPENDITURES CONTROL	53,203.75	53,203.75
51	87370	RESTRICTED - OTHER	.00	299,860.03
51	8737P	RESTRICTED-OTHER	.00	960,081.07
51	8739	RESTRICTED-NET ASSETS	2,796,331.59	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-169,351.29	-169,351.29
	TOTAL FUND BALANCE		-141,031.19	-1,677,421.68
	TOTAL LIABILITIES + FUND BALANCE		25,095.15	-3,013,278.89

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BALANCE SHEET FOR 2024 1

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-7,378.75	204,283.91
52	6153	ACCOUNTS RECEIVABLE	-3,797.96	.00
52	64000	DEF OUTFLOW OF RESOURCES	.00	27,937.46
52	6400P	DEF OUTFLOW OF RESOURCES	.00	42,249.99
TOTAL ASSETS			-11,176.71	274,471.36
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	260.00	.00
52	75410	NET PENSION LIABILITY	.00	-72,516.35
52	7541P	NET PENSION LIABILITY	.00	-108,725.27
52	7603	PURCHASE OBLIGATIONS	425.00	425.00
52	77000	DEF INFLOW OF RESOURCES	.00	-30,061.82
52	7700P	DEF INFLOW OF RESOURCES	.00	-52,046.73
TOTAL LIABILITIES			685.00	-262,925.17
FUND BALANCE				
52	6302	REVENUES CONTROL	-218,610.10	-218,610.10
52	7602	EXPENDITURES CONTROL	14,326.19	14,326.19
52	87370	RESTRICTED - OTHER	.00	74,640.71
52	8737P	RESTRICTED-OTHER PENSION	.00	118,522.01
52	8739	RESTRICTED-NET ASSETS	215,200.62	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-425.00	-425.00
TOTAL FUND BALANCE			10,491.71	-11,546.19
TOTAL LIABILITIES + FUND BALANCE			11,176.71	-274,471.36

BALANCE SHEET FOR 2024 1

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-1,359.84	70.49
		TOTAL ASSETS	-1,359.84	70.49
LIABILITIES				
53	7421	ACCOUNTS PAYABLE	83.82	.00
53	7603	PURCHASE OBLIGATIONS	400.00	400.00
		TOTAL LIABILITIES	483.82	400.00
FUND BALANCE				
53	6302	REVENUES CONTROL	-1,346.51	-1,346.51
53	7602	EXPENDITURES CONTROL	1,276.02	1,276.02
53	8739	RESTRICTED-NET ASSETS	1,346.51	.00
53	8753	ASSIGNED-PURCH OBL - CURRENT	-400.00	-400.00
		TOTAL FUND BALANCE	876.02	-470.49
		TOTAL LIABILITIES + FUND BALANCE	1,359.84	-70.49

BALANCE SHEET FOR 2024 1

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	2,712.35	46,806.67
	TOTAL ASSETS		2,712.35	46,806.67
FUND BALANCE				
70	6302	REVENUES CONTROL	-4,712.35	-4,712.35
70	7602	EXPENDITURES CONTROL	2,000.00	2,000.00
70	8730	RESTRICTED FUND BALANCE	.00	-44,094.32
	TOTAL FUND BALANCE		-2,712.35	-46,806.67
TOTAL LIABILITIES + FUND BALANCE			-2,712.35	-46,806.67

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BALANCE SHEET FOR 2024 1

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	-997,412.70
80	6221	BUILDINGS & BLDING IMPROVEMENT	.00	46,098,680.31
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	.00	-15,741,181.05
80	6231	TECHNOLOGY EQUIPMENT	.00	997,076.28
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-746,689.56
80	6241	VEHICLES	.00	4,687,712.19
80	6242	ACCUM DEPR VEHICLES	.00	-3,543,469.85
80	6251	GENERAL EQUIPMENT	.00	1,004,065.27
80	6252	ACCUM DEPR GENERAL EQUIP	.00	-788,429.30
80	6261	CONSTRUCTION IN PROGRESS	.00	3,029,360.33
TOTAL ASSETS			.00	35,649,238.79
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-35,620,609.46
80	8711	INVESTMENT BUSINESS ASSETS	.00	-28,629.33
TOTAL FUND BALANCE			.00	-35,649,238.79
TOTAL LIABILITIES + FUND BALANCE			.00	-35,649,238.79

BALANCE SHEET FOR 2024 1

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	-92,913.33
81	6231	TECHNOLOGY EQUIPMENT	.00	5,037.00
81	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-3,059.37
81	6241	VEHICLES	.00	35,895.00
81	6242	ACCUM DEPR VEHICLES	.00	-35,895.00
81	6251	GENERAL EQUIPMENT	.00	680,084.57
81	6252	ACCUM DEPR GENERAL EQUIP	.00	-557,652.38
	TOTAL ASSETS		.00	339,496.49
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	.00	-339,496.49
	TOTAL FUND BALANCE		.00	-339,496.49
	TOTAL LIABILITIES + FUND BALANCE		.00	-339,496.49

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