

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-896,376.20	4,346,537.10
10	6102	CASH IN PAYROLL CLEARING ACCT	-40,360.35	1,916,607.00
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
	<b>TOTAL ASSETS</b>		<b>-936,736.55</b>	<b>6,293,144.10</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	973,920.46
10	7421A	ACCOUNTS PAYABLE ACI	5,170.56	247.45
10	7461	ACCR SALARIES & BENEFIT PAYABLE	43,769.49	2,020.87
10	7471	FEDERAL TAX WITHHELD PAYABLE	34.58	-1,016,664.48
10	7472	FICA WITHHELD PAYABLE	229.50	16.24
10	7473	STATE TAX WITHHELD PAYABLE	61.91	.00
10	7603	PURCHASE OBLIGATIONS	-344,367.63	.00
	<b>TOTAL LIABILITIES</b>		<b>-295,101.59</b>	<b>-40,459.46</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,028,516.67	-19,590,114.26
10	7602	EXPENDITURES CONTROL	1,915,987.18	13,409,225.62
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	344,367.63	.00
	<b>TOTAL FUND BALANCE</b>		<b>1,231,838.14</b>	<b>-6,252,684.64</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>936,736.55</b>	<b>-6,293,144.10</b>

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-889,632.02	-736,479.33
		<b>TOTAL ASSETS</b>	<b>-889,632.02</b>	<b>-736,479.33</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	7,101.30	-1,788.12
20	7421A	ACCOUNTS PAYABLE ACI	21,740.68	76,999.01
20	7603	PURCHASE OBLIGATIONS	-602,392.32	.00
		<b>TOTAL LIABILITIES</b>	<b>-573,550.34</b>	<b>75,210.89</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-221,399.59	-5,606,308.98
20	7602	EXPENDITURES CONTROL	1,082,189.63	6,267,577.42
20	8753	ASSIGNED-PURCH OBL - CURRENT	602,392.32	.00
		<b>TOTAL FUND BALANCE</b>	<b>1,463,182.36</b>	<b>661,268.44</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>889,632.02</b>	<b>736,479.33</b>

## BALANCE SHEET FOR 2023 12

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	14,779.89	136,168.56
		TOTAL ASSETS	14,779.89	136,168.56
<b>LIABILITIES</b>				
21	7421A	ACCOUNTS PAYABLE ACI	7,347.10	-784.38
21	7603	PURCHASE OBLIGATIONS	-6,650.00	.00
		TOTAL LIABILITIES	697.10	-784.38
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-22,843.42	-195,045.17
21	7602	EXPENDITURES CONTROL	716.43	59,660.99
21	8753	ASSIGNED-PURCH OBL - CURRENT	6,650.00	.00
		TOTAL FUND BALANCE	-15,476.99	-135,384.18
		TOTAL LIABILITIES + FUND BALANCE	-14,779.89	-136,168.56

## BALANCE SHEET FOR 2023 12

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 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	89,753.00	359,012.00
		TOTAL ASSETS	89,753.00	359,012.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-89,753.00	-264,055.75
31	7602	EXPENDITURES CONTROL	.00	84,549.75
31	8737	RESTRICTED - OTHER	.00	-179,506.00
		TOTAL FUND BALANCE	-89,753.00	-359,012.00
		TOTAL LIABILITIES + FUND BALANCE	-89,753.00	-359,012.00

## BALANCE SHEET FOR 2023 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	445,723.00	163,420.22
		TOTAL ASSETS	<b>445,723.00</b>	<b>163,420.22</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-445,723.00	-2,065,210.27
	32	7602 EXPENDITURES CONTROL	.00	1,966,091.97
	32	8737 RESTRICTED - OTHER	.00	-64,301.92
		TOTAL FUND BALANCE	<b>-445,723.00</b>	<b>-163,420.22</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-445,723.00</b>	<b>-163,420.22</b>

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	4,268,248.51	16,588,803.73
		<b>TOTAL ASSETS</b>	<b>4,268,248.51</b>	<b>16,588,803.73</b>
<b>LIABILITIES</b>				
36	7421A	ACCOUNTS PAYABLE ACI	9,145.65	-8,788.46
36	7603	PURCHASE OBLIGATIONS	-1,604.39	.00
		<b>TOTAL LIABILITIES</b>	<b>7,541.26</b>	<b>-8,788.46</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-5,348,256.90	-18,431,892.03
36	7602	EXPENDITURES CONTROL	1,070,862.74	1,879,759.14
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-27,882.38
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,604.39	.00
		<b>TOTAL FUND BALANCE</b>	<b>-4,275,789.77</b>	<b>-16,580,015.27</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-4,268,248.51</b>	<b>-16,588,803.73</b>

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 12

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 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-34,802.08	2,761,349.83
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>-34,802.08</b>	<b>3,008,292.30</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	.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	-66,324.41	.03
51	77000	DEF INFLOW OF RESOURCES	.00	-119,216.66
51	7700P	DEF INFLOW OF RESOURCES	.00	-184,380.25
TOTAL LIABILITIES			<b>-66,324.41</b>	<b>-1,501,529.01</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-150,971.74	-4,536,944.04
51	7602	EXPENDITURES CONTROL	185,773.82	1,770,239.68
51	87370	RESTRICTED - OTHER	.00	299,860.03
51	8737P	RESTRICTED-OTHER	.00	960,081.07
51	8753	ASSIGNED-PURCH OBL - CURRENT	66,324.41	-.03
TOTAL FUND BALANCE			<b>101,126.49</b>	<b>-1,506,763.29</b>
TOTAL LIABILITIES + FUND BALANCE			<b>34,802.08</b>	<b>-3,008,292.30</b>

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 12

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-2,420.16	211,662.66
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>-2,420.16</b>	<b>281,850.11</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	-300.00	.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>-300.00</b>	<b>-263,350.17</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-6,112.30	-254,090.35
52	7602	EXPENDITURES CONTROL	8,532.46	42,427.69
52	87370	RESTRICTED - OTHER	.00	74,640.71
52	8737P	RESTRICTED-OTHER PENSION	.00	118,522.01
52	8753	ASSIGNED-PURCH OBL - CURRENT	300.00	.00
	<b>TOTAL FUND BALANCE</b>		<b>2,720.16</b>	<b>-18,499.94</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>2,420.16</b>	<b>-281,850.11</b>

## BALANCE SHEET FOR 2023 12

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	-196.18	1,430.33
		<b>TOTAL ASSETS</b>	<b>-196.18</b>	<b>1,430.33</b>
<b>FUND BALANCE</b>				
53	6302	REVENUES CONTROL	.00	-2,960.00
53	7602	EXPENDITURES CONTROL	196.18	1,529.67
		<b>TOTAL FUND BALANCE</b>	<b>196.18</b>	<b>-1,430.33</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>196.18</b>	<b>-1,430.33</b>

## BALANCE SHEET FOR 2023 12

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	112.76	44,094.32
		TOTAL ASSETS	112.76	44,094.32
FUND BALANCE				
	70	6302 REVENUES CONTROL	-112.76	-48,094.32
	70	7602 EXPENDITURES CONTROL	.00	4,000.00
		TOTAL FUND BALANCE	-112.76	-44,094.32
		TOTAL LIABILITIES + FUND BALANCE	-112.76	-44,094.32

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 12

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	518,316.60
80	6211	LAND IMPROVEMENTS	.00	1,131,210.27
80	6212	ACCUM DEPR LAND IMPROVEMENTS	-11,127.25	-997,412.70
80	6221	BUILDINGS & BLDING IMPROVEMENT	.00	46,098,680.31
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	-1,277,505.34	-15,741,181.05
80	6231	TECHNOLOGY EQUIPMENT	.00	997,076.28
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	-127,297.49	-746,689.56
80	6241	VEHICLES	31,338.00	4,687,712.19
80	6242	ACCUM DEPR VEHICLES	-221,333.34	-3,543,469.85
80	6251	GENERAL EQUIPMENT	11,799.00	1,004,065.27
80	6252	ACCUM DEPR GENERAL EQUIP	-24,042.57	-788,429.30
80	6261	CONSTRUCTION IN PROGRESS	.00	3,029,360.33
<b>TOTAL ASSETS</b>			<b>-1,618,168.99</b>	<b>35,649,238.79</b>
<b>FUND BALANCE</b>				
80	7602	EXPENDITURES CONTROL	1,661,305.99	1,661,305.99
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-43,137.00	-37,281,915.45
80	8711	INVESTMENT BUSINESS ASSETS	.00	-28,629.33
<b>TOTAL FUND BALANCE</b>			<b>1,618,168.99</b>	<b>-35,649,238.79</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>1,618,168.99</b>	<b>-35,649,238.79</b>

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 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	-92,913.33
81	6231	TECHNOLOGY EQUIPMENT	.00	5,037.00
81	6232	ACCUM DEPR TECHNOLOGY EQUIP	-600.00	-3,059.37
81	6241	VEHICLES	.00	35,895.00
81	6242	ACCUM DEPR VEHICLES	-2,650.00	-35,895.00
81	6251	GENERAL EQUIPMENT	63,896.18	680,084.57
81	6252	ACCUM DEPR GENERAL EQUIP	-12,128.41	-557,652.38
	TOTAL ASSETS		42,357.77	339,496.49
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	21,538.41	21,538.41
81	8711	INVESTMENT BUSINESS ASSETS	-63,896.18	-361,034.90
	TOTAL FUND BALANCE		-42,357.77	-339,496.49
	TOTAL LIABILITIES + FUND BALANCE		-42,357.77	-339,496.49

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