

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-89,014.75	5,321,842.08
10	6102	CASH IN PAYROLL CLEARING ACCT	-15,600.96	1,965,864.58
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
	TOTAL ASSETS		-104,615.71	7,317,706.66
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	1,061,057.09
10	7421A	ACCOUNTS PAYABLE ACI	-10,809.03	-30,998.59
10	7461	ACCR SALARIES & BENEFIT PAYABLE	18,032.81	-1,025,242.00
10	7603	PURCHASE OBLIGATIONS	-21,844.69	847,547.99
	TOTAL LIABILITIES		-14,620.91	852,364.49
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,104,411.30	-18,709,853.16
10	7602	EXPENDITURES CONTROL	1,201,803.23	11,552,400.31
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	21,844.69	-847,547.99
10	8770	UNASSIGNED FUND BALANCE	.00	-93,274.31
	TOTAL FUND BALANCE		119,236.62	-8,170,071.15
	TOTAL LIABILITIES + FUND BALANCE		104,615.71	-7,317,706.66

BALANCE SHEET FOR 2024 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		145,723.07	344,971.38
20	6153	ACCOUNTS RECEIVABLE		.00	86,779.50
		TOTAL ASSETS		145,723.07	431,750.88
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		.00	9,271.27
20	7421A	ACCOUNTS PAYABLE ACI		-4,930.23	-15,500.60
20	7603	PURCHASE OBLIGATIONS		454,690.61	703,703.80
		TOTAL LIABILITIES		449,760.38	697,474.47
FUND BALANCE					
20	6302	REVENUES CONTROL		-661,682.03	-9,268,952.24
20	7602	EXPENDITURES CONTROL		520,889.19	8,843,430.69
20	8753	ASSIGNED-PURCH OBL - CURRENT		-454,690.61	-703,703.80
		TOTAL FUND BALANCE		-595,483.45	-1,129,225.35
		TOTAL LIABILITIES + FUND BALANCE		-145,723.07	-431,750.88

BALANCE SHEET FOR 2024 11

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	550.68	146,226.54
		TOTAL ASSETS	550.68	146,226.54
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	75.00	-924.27
21	7603	PURCHASE OBLIGATIONS	255.50	29,179.31
		TOTAL LIABILITIES	330.50	28,255.04
FUND BALANCE				
21	6302	REVENUES CONTROL	-6,050.50	-212,559.30
21	7602	EXPENDITURES CONTROL	5,424.82	67,257.03
21	8753	ASSIGNED-PURCH OBL - CURRENT	-255.50	-29,179.31
		TOTAL FUND BALANCE	-881.18	-174,481.58
		TOTAL LIABILITIES + FUND BALANCE	-550.68	-146,226.54

BALANCE SHEET FOR 2024 11

FUND: 25 SPEC REV - STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	250,521.88
		TOTAL ASSETS	.00	250,521.88
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-250,521.88
		TOTAL FUND BALANCE	.00	-250,521.88
		TOTAL LIABILITIES + FUND BALANCE	.00	-250,521.88

BALANCE SHEET FOR 2024 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	85,301.00	110,498.00
		TOTAL ASSETS	85,301.00	110,498.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-85,301.00	-170,301.00
31	7602	EXPENDITURES CONTROL	.00	418,815.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-359,012.00
		TOTAL FUND BALANCE	-85,301.00	-110,498.00
		TOTAL LIABILITIES + FUND BALANCE	-85,301.00	-110,498.00

BALANCE SHEET FOR 2024 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	-165,780.05
		TOTAL ASSETS	.00	-165,780.05
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,251,022.00
32	7602	EXPENDITURES CONTROL	.00	1,580,222.27
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-163,420.22
		TOTAL FUND BALANCE	.00	165,780.05
		TOTAL LIABILITIES + FUND BALANCE	.00	165,780.05

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101		CASH IN BANK	-313,701.85	15,582,101.65
360	6111	8023	INVESTMENTS	.00	-9,125.54
	TOTAL ASSETS			-313,701.85	15,572,976.11
LIABILITIES					
36	7421A		ACCOUNTS PAYABLE ACI	4,903.08	-749.00
36	7603		PURCHASE OBLIGATIONS	33,402.74	337,911.98
360	7481		ADVANCES FROM GRANTORS	.00	-10,306,685.86
	TOTAL LIABILITIES			38,305.82	-9,969,522.88
FUND BALANCE					
36	6302		REVENUES CONTROL	-227,728.40	-8,536,106.94
36	7602		EXPENDITURES CONTROL	536,527.17	9,625,937.45
36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-6,355,371.76
36	8753		ASSIGNED-PURCH OBL - CURRENT	-33,402.74	-337,911.98
	TOTAL FUND BALANCE			275,396.03	-5,603,453.23
	TOTAL LIABILITIES + FUND BALANCE			313,701.85	-15,572,976.11

BALANCE SHEET FOR 2024 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	.00	187,568.82
		TOTAL LIABILITIES	.00	187,568.82
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,580,222.27
40	7602	EXPENDITURES CONTROL	.00	1,580,222.27
40	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-187,568.82
		TOTAL FUND BALANCE	.00	-187,568.82
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2024 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	2,660.46	3,154,230.11
51	6171	INVENTORIES FOR CONSUMPTION	.00	8,999.06
51	64000	DEF OUTFLOW OF RESOURCES	.00	94,173.92
51	6400P	DEF OUTFLOW OF RESOURCES	.00	138,256.89
TOTAL ASSETS			2,660.46	3,395,659.98
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	.00	-100.10
51	75410	NET PENSION LIABILITY	.00	-323,858.69
51	7541P	NET PENSION LIABILITY	.00	-1,058,624.98
51	7603	PURCHASE OBLIGATIONS	25,232.50	176,809.87
51	77000	DEF INFLOW OF RESOURCES	.00	-89,788.12
51	7700P	DEF INFLOW OF RESOURCES	.00	-32,365.39
TOTAL LIABILITIES			25,232.50	-1,328,027.41
FUND BALANCE				
51	6302	REVENUES CONTROL	-213,833.66	-4,816,267.95
51	7602	EXPENDITURES CONTROL	211,173.20	1,656,683.31
51	87370	RESTRICTED - OTHER	.00	319,472.89
51	8737P	RESTRICTED-OTHER	.00	952,733.48
51	8739	RESTRICTED-NET ASSETS	.00	-3,444.43
51	8753	ASSIGNED-PURCH OBL - CURRENT	-25,232.50	-176,809.87
TOTAL FUND BALANCE			-27,892.96	-2,067,632.57
TOTAL LIABILITIES + FUND BALANCE			-2,660.46	-3,395,659.98

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BALANCE SHEET FOR 2024 11

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-5,842.00	111,066.50
52	64000	DEF OUTFLOW OF RESOURCES	.00	27,076.68
52	6400P	DEF OUTFLOW OF RESOURCES	.00	42,861.53
	TOTAL ASSETS		-5,842.00	181,004.71
LIABILITIES				
52	75410	NET PENSION LIABILITY	.00	-73,020.23
52	7541P	NET PENSION LIABILITY	.00	-113,362.44
52	7603	PURCHASE OBLIGATIONS	-2,990.00	1,210.00
52	77000	DEF INFLOW OF RESOURCES	.00	-29,242.92
52	7700P	DEF INFLOW OF RESOURCES	.00	-47,816.64
	TOTAL LIABILITIES		-2,990.00	-262,232.23
FUND BALANCE				
52	6302	REVENUES CONTROL	-6,516.04	-275,909.54
52	7602	EXPENDITURES CONTROL	12,358.04	164,843.04
52	87370	RESTRICTED - OTHER	.00	75,186.47
52	8737P	RESTRICTED-OTHER PENSION	.00	118,317.55
52	8753	ASSIGNED-PURCH OBL - CURRENT	2,990.00	-1,210.00
	TOTAL FUND BALANCE		8,832.00	81,227.52
	TOTAL LIABILITIES + FUND BALANCE		5,842.00	-181,004.71

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FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	100.48	188.29
	TOTAL ASSETS		100.48	188.29
FUND BALANCE				
53	6302	REVENUES CONTROL	-320.00	-4,690.51
53	7602	EXPENDITURES CONTROL	219.52	4,502.22
	TOTAL FUND BALANCE		-100.48	-188.29
TOTAL LIABILITIES + FUND BALANCE			-100.48	-188.29

BALANCE SHEET FOR 2024 11

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-5,650.53	46,052.58
		TOTAL ASSETS	-5,650.53	46,052.58
LIABILITIES				
70	7603	PURCHASE OBLIGATIONS	1,000.00	1,000.00
		TOTAL LIABILITIES	1,000.00	1,000.00
FUND BALANCE				
70	6302	REVENUES CONTROL	-2,349.47	-56,052.58
70	7602	EXPENDITURES CONTROL	8,000.00	10,000.00
70	8753	ASSIGNED-PURCH OBL - CURRENT	-1,000.00	-1,000.00
		TOTAL FUND BALANCE	4,650.53	-47,052.58
		TOTAL LIABILITIES + FUND BALANCE	5,650.53	-46,052.58

BALANCE SHEET FOR 2024 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	-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	2,279,626.19
TOTAL ASSETS			.00	34,899,504.65
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-34,870,875.32
80	8711	INVESTMENT BUSINESS ASSETS	.00	-28,629.33
TOTAL FUND BALANCE			.00	-34,899,504.65
TOTAL LIABILITIES + FUND BALANCE			.00	-34,899,504.65

BALANCE SHEET FOR 2024 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	-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	644,991.09
81	6252	ACCUM DEPR GENERAL EQUIP	.00	-557,652.38
	TOTAL ASSETS		.00	304,403.01
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	.00	-304,403.01
	TOTAL FUND BALANCE		.00	-304,403.01
	TOTAL LIABILITIES + FUND BALANCE		.00	-304,403.01

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