

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,255,549.81	4,066,292.27
10	6102	CASH IN PAYROLL CLEARING ACCT	3,026.22	1,968,890.80
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
	TOTAL ASSETS		-1,252,523.59	6,065,183.07
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-189.00	1,060,868.09
10	7421A	ACCOUNTS PAYABLE ACI	16,865.23	-14,133.36
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,468.73	-1,023,773.27
10	7603	PURCHASE OBLIGATIONS	-843,370.83	4,177.16
	TOTAL LIABILITIES		-825,225.87	27,138.62
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,052,950.95	-19,762,804.11
10	7602	EXPENDITURES CONTROL	2,287,329.58	13,839,729.89
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	843,370.83	-4,177.16
10	8770	UNASSIGNED FUND BALANCE	.00	-93,274.31
	TOTAL FUND BALANCE		2,077,749.46	-6,092,321.69
	TOTAL LIABILITIES + FUND BALANCE		1,252,523.59	-6,065,183.07

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		-586,366.67	-241,395.29
20	6153	ACCOUNTS RECEIVABLE		-161,779.50	-75,000.00
		TOTAL ASSETS		-748,146.17	-316,395.29
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		.00	9,271.27
20	7421A	ACCOUNTS PAYABLE ACI		3,528.36	-11,972.24
20	7603	PURCHASE OBLIGATIONS		-683,303.80	20,400.00
		TOTAL LIABILITIES		-679,775.44	17,699.03
FUND BALANCE					
20	6302	REVENUES CONTROL		-283,569.49	-9,552,521.73
20	7602	EXPENDITURES CONTROL		1,028,187.30	9,871,617.99
20	8753	ASSIGNED-PURCH OBL - CURRENT		683,303.80	-20,400.00
		TOTAL FUND BALANCE		1,427,921.61	298,696.26
		TOTAL LIABILITIES + FUND BALANCE		748,146.17	316,395.29

BALANCE SHEET FOR 2024 12

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-8,549.15	137,677.39
		TOTAL ASSETS	-8,549.15	137,677.39
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	.00	-924.27
21	7603	PURCHASE OBLIGATIONS	-29,179.31	.00
		TOTAL LIABILITIES	-29,179.31	-924.27
FUND BALANCE				
21	6302	REVENUES CONTROL	-2,390.94	-214,950.24
21	7602	EXPENDITURES CONTROL	10,940.09	78,197.12
21	8753	ASSIGNED-PURCH OBL - CURRENT	29,179.31	.00
		TOTAL FUND BALANCE	37,728.46	-136,753.12
		TOTAL LIABILITIES + FUND BALANCE	8,549.15	-137,677.39

BALANCE SHEET FOR 2024 12

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 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	110,498.00
		TOTAL ASSETS	.00	110,498.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.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	.00	-110,498.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-110,498.00

BALANCE SHEET FOR 2024 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	529,020.00	363,239.95
		TOTAL ASSETS	529,020.00	363,239.95
FUND BALANCE				
	32	6302 REVENUES CONTROL	-529,020.00	-1,780,042.00
	32	7602 EXPENDITURES CONTROL	.00	1,580,222.27
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-163,420.22
		TOTAL FUND BALANCE	-529,020.00	-363,239.95
		TOTAL LIABILITIES + FUND BALANCE	-529,020.00	-363,239.95

BALANCE SHEET FOR 2024 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101		CASH IN BANK	-627,797.29	14,954,304.36
360	6111	8023	INVESTMENTS	9,125.54	.00
	TOTAL ASSETS			-618,671.75	14,954,304.36
LIABILITIES					
36	7421A		ACCOUNTS PAYABLE ACI	.00	-749.00
36	7603		PURCHASE OBLIGATIONS	-337,911.98	.00
360	7481		ADVANCES FROM GRANTORS	.00	-10,306,685.86
	TOTAL LIABILITIES			-337,911.98	-10,307,434.86
FUND BALANCE					
36	6302		REVENUES CONTROL	-71,179.49	-8,607,286.43
36	7602		EXPENDITURES CONTROL	689,851.24	10,315,788.69
36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-6,355,371.76
36	8753		ASSIGNED-PURCH OBL - CURRENT	337,911.98	.00
	TOTAL FUND BALANCE			956,583.73	-4,646,869.50
	TOTAL LIABILITIES + FUND BALANCE			618,671.75	-14,954,304.36

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-187,568.82	.00
		TOTAL LIABILITIES	-187,568.82	.00
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	187,568.82	.00
		TOTAL FUND BALANCE	187,568.82	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-62,089.74	3,092,140.37
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			-62,089.74	3,333,570.24
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	-5,000.66	-5,100.76
51	75410	NET PENSION LIABILITY	.00	-323,858.69
51	7541P	NET PENSION LIABILITY	.00	-1,058,624.98
51	7603	PURCHASE OBLIGATIONS	-176,809.87	.00
51	77000	DEF INFLOW OF RESOURCES	.00	-89,788.12
51	7700P	DEF INFLOW OF RESOURCES	.00	-32,365.39
TOTAL LIABILITIES			-181,810.53	-1,509,837.94
FUND BALANCE				
51	6302	REVENUES CONTROL	-175,180.30	-4,991,448.25
51	7602	EXPENDITURES CONTROL	242,270.70	1,898,954.01
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	176,809.87	.00
TOTAL FUND BALANCE			243,900.27	-1,823,732.30
TOTAL LIABILITIES + FUND BALANCE			62,089.74	-3,333,570.24

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 12

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-11,148.59	99,917.91
52	64000	DEF OUTFLOW OF RESOURCES	.00	27,076.68
52	6400P	DEF OUTFLOW OF RESOURCES	.00	42,861.53
	TOTAL ASSETS		-11,148.59	169,856.12
LIABILITIES				
52	75410	NET PENSION LIABILITY	.00	-73,020.23
52	7541P	NET PENSION LIABILITY	.00	-113,362.44
52	7603	PURCHASE OBLIGATIONS	-1,210.00	.00
52	77000	DEF INFLOW OF RESOURCES	.00	-29,242.92
52	7700P	DEF INFLOW OF RESOURCES	.00	-47,816.64
	TOTAL LIABILITIES		-1,210.00	-263,442.23
FUND BALANCE				
52	6302	REVENUES CONTROL	-3,811.37	-279,720.91
52	7602	EXPENDITURES CONTROL	14,959.96	179,803.00
52	87370	RESTRICTED - OTHER	.00	75,186.47
52	8737P	RESTRICTED-OTHER PENSION	.00	118,317.55
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,210.00	.00
	TOTAL FUND BALANCE		12,358.59	93,586.11
	TOTAL LIABILITIES + FUND BALANCE		11,148.59	-169,856.12

BALANCE SHEET FOR 2024 12

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-83.82	104.47
		TOTAL ASSETS	-83.82	104.47
FUND BALANCE				
53	6302	REVENUES CONTROL	.00	-4,690.51
53	7602	EXPENDITURES CONTROL	83.82	4,586.04
		TOTAL FUND BALANCE	83.82	-104.47
		TOTAL LIABILITIES + FUND BALANCE	83.82	-104.47

BALANCE SHEET FOR 2024 12

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	17.02	46,069.60
		TOTAL ASSETS	17.02	46,069.60
LIABILITIES				
70	7603	PURCHASE OBLIGATIONS	-1,000.00	.00
		TOTAL LIABILITIES	-1,000.00	.00
FUND BALANCE				
70	6302	REVENUES CONTROL	-17.02	-56,069.60
70	7602	EXPENDITURES CONTROL	.00	10,000.00
70	8753	ASSIGNED-PURCH OBL - CURRENT	1,000.00	.00
		TOTAL FUND BALANCE	982.98	-46,069.60
		TOTAL LIABILITIES + FUND BALANCE	-17.02	-46,069.60

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 12

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	55,965.00	46,154,645.31
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	.00	-15,741,181.05
80	6231	TECHNOLOGY EQUIPMENT	73,871.38	1,070,947.66
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-746,689.56
80	6241	VEHICLES	318,610.00	5,006,322.19
80	6242	ACCUM DEPR VEHICLES	.00	-3,543,469.85
80	6251	GENERAL EQUIPMENT	189,274.00	1,193,339.27
80	6252	ACCUM DEPR GENERAL EQUIP	.00	-788,429.30
80	6261	CONSTRUCTION IN PROGRESS	8,500,000.00	10,779,626.19
TOTAL ASSETS			9,137,720.38	44,037,225.03
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-9,137,720.38	-44,008,595.70
80	8711	INVESTMENT BUSINESS ASSETS	.00	-28,629.33
TOTAL FUND BALANCE			-9,137,720.38	-44,037,225.03
TOTAL LIABILITIES + FUND BALANCE			-9,137,720.38	-44,037,225.03

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 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	.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	59,299.00	95,194.00
81	6242	ACCUM DEPR VEHICLES	.00	-35,895.00
81	6251	GENERAL EQUIPMENT	12,769.98	657,761.07
81	6252	ACCUM DEPR GENERAL EQUIP	.00	-557,652.38
	TOTAL ASSETS		72,068.98	376,471.99
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	-72,068.98	-376,471.99
	TOTAL FUND BALANCE		-72,068.98	-376,471.99
	TOTAL LIABILITIES + FUND BALANCE		-72,068.98	-376,471.99

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