

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-8,942.78	5,122,304.57
10	6102	CASH IN PAYROLL CLEARING ACCT	1,428.23	1,970,319.03
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
10	6153	ACCOUNTS RECEIVABLE	-748,767.81	.00
	<b>TOTAL ASSETS</b>		<b>-756,282.36</b>	<b>7,122,623.60</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	1,104,249.89	1,060,868.09
10	7421A	ACCOUNTS PAYABLE ACI	-2,020.44	-9,341.48
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-6,228.20	-1,030,001.47
10	7603	PURCHASE OBLIGATIONS	610,065.86	610,065.86
	<b>TOTAL LIABILITIES</b>		<b>1,706,067.11</b>	<b>631,591.00</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-7,632,879.26	-7,632,879.26
10	7602	EXPENDITURES CONTROL	560,526.52	560,526.52
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-610,065.86	-610,065.86
10	8770	UNASSIGNED FUND BALANCE	6,732,633.85	.00
	<b>TOTAL FUND BALANCE</b>		<b>-949,784.75</b>	<b>-7,754,214.60</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>756,282.36</b>	<b>-7,122,623.60</b>

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	619,155.90	359,306.48
20	6153	ACCOUNTS RECEIVABLE	-861,379.34	-75,000.00
		<b>TOTAL ASSETS</b>	<b>-242,223.44</b>	<b>284,306.48</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	192,835.31	9,271.27
20	7421A	ACCOUNTS PAYABLE ACI	-2,005.55	-11,970.92
20	7481	ADVANCES FROM GRANTORS	333,000.51	.00
20	7603	PURCHASE OBLIGATIONS	54,412.39	54,412.39
		<b>TOTAL LIABILITIES</b>	<b>578,242.66</b>	<b>51,712.74</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-413,447.91	-413,447.91
20	7602	EXPENDITURES CONTROL	131,841.08	131,841.08
20	8753	ASSIGNED-PURCH OBL - CURRENT	-54,412.39	-54,412.39
		<b>TOTAL FUND BALANCE</b>	<b>-336,019.22</b>	<b>-336,019.22</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>242,223.44</b>	<b>-284,306.48</b>

## BALANCE SHEET FOR 2025 1

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	1,034.00	138,711.39
		<b>TOTAL ASSETS</b>	<b>1,034.00</b>	<b>138,711.39</b>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	1,747.02	.00
21	7421A	ACCOUNTS PAYABLE ACI	-725.02	-1,649.29
21	7603	PURCHASE OBLIGATIONS	8,112.29	8,112.29
		<b>TOTAL LIABILITIES</b>	<b>9,134.29</b>	<b>6,463.00</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-137,062.10	-137,062.10
21	8747	COMMITTED - OTHER	135,006.10	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-8,112.29	-8,112.29
		<b>TOTAL FUND BALANCE</b>	<b>-10,168.29</b>	<b>-145,174.39</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-1,034.00</b>	<b>-138,711.39</b>

## BALANCE SHEET FOR 2025 1

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 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	81,250.00	191,748.00
		TOTAL ASSETS	81,250.00	191,748.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-81,250.00	-81,250.00
31	8737	RESTRICTED - OTHER	.00	248,514.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-359,012.00
		TOTAL FUND BALANCE	-81,250.00	-191,748.00
		TOTAL LIABILITIES + FUND BALANCE	-81,250.00	-191,748.00

## BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-38,429.60	324,810.35
		TOTAL ASSETS	-38,429.60	324,810.35
FUND BALANCE				
32	6302	REVENUES CONTROL	-608,938.00	-608,938.00
32	7602	EXPENDITURES CONTROL	647,367.60	647,367.60
32	8737	RESTRICTED - OTHER	.00	-199,819.73
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-163,420.22
		TOTAL FUND BALANCE	38,429.60	-324,810.35
		TOTAL LIABILITIES + FUND BALANCE	38,429.60	-324,810.35

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-729,271.44	14,225,032.92
		<b>TOTAL ASSETS</b>	<b>-729,271.44</b>	<b>14,225,032.92</b>
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	2,182.00	.00
36	7421A	ACCOUNTS PAYABLE ACI	.00	-749.00
36	7603	PURCHASE OBLIGATIONS	2,182.00	2,182.00
360	7481	ADVANCES FROM GRANTORS	.00	-10,306,685.86
		<b>TOTAL LIABILITIES</b>	<b>4,364.00</b>	<b>-10,305,252.86</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-65,552.75	-65,552.75
36	7602	EXPENDITURES CONTROL	792,642.19	792,642.19
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,644,687.50
36	8753	ASSIGNED-PURCH OBL - CURRENT	-2,182.00	-2,182.00
		<b>TOTAL FUND BALANCE</b>	<b>724,907.44</b>	<b>-3,919,780.06</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>729,271.44</b>	<b>-14,225,032.92</b>

## BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	996,933.34	996,933.34
		TOTAL LIABILITIES	996,933.34	996,933.34
FUND BALANCE				
40	6302	REVENUES CONTROL	-647,367.60	-647,367.60
40	7602	EXPENDITURES CONTROL	647,367.60	647,367.60
40	8753	ASSIGNED-PURCH OBL - CURRENT	-996,933.34	-996,933.34
		TOTAL FUND BALANCE	-996,933.34	-996,933.34
		TOTAL LIABILITIES + FUND BALANCE	.00	.00



# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	22,026.91	3,098,580.11
51	6153	ACCOUNTS RECEIVABLE	-44,522.65	.00
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
	<b>TOTAL ASSETS</b>		<b>-22,495.74</b>	<b>3,340,009.98</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	5,497.09	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	-100.00	-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	271,939.69	271,939.69
51	77000	DEF INFLOW OF RESOURCES	.00	-89,788.12
51	7700P	DEF INFLOW OF RESOURCES	.00	-32,365.39
	<b>TOTAL LIABILITIES</b>		<b>277,336.78</b>	<b>-1,232,897.59</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-3,138,779.71	-3,138,779.71
51	7602	EXPENDITURES CONTROL	31,400.64	31,400.64
51	87370	RESTRICTED - OTHER	.00	319,472.89
51	8737P	RESTRICTED-OTHER	.00	952,733.48
51	8739	RESTRICTED-NET ASSETS	3,124,477.72	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-271,939.69	-271,939.69
	<b>TOTAL FUND BALANCE</b>		<b>-254,841.04</b>	<b>-2,107,112.39</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>22,495.74</b>	<b>-3,340,009.98</b>

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## BALANCE SHEET FOR 2025 1

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-9,102.49	89,326.85
52	6153	ACCOUNTS RECEIVABLE	-2,216.20	.00
52	64000	DEF OUTFLOW OF RESOURCES	.00	27,076.68
52	6400P	DEF OUTFLOW OF RESOURCES	.00	42,861.53
	<b>TOTAL ASSETS</b>		<b>-11,318.69</b>	<b>159,265.06</b>
<b>LIABILITIES</b>				
52	75410	NET PENSION LIABILITY	.00	-73,020.23
52	7541P	NET PENSION LIABILITY	.00	-113,362.44
52	7603	PURCHASE OBLIGATIONS	735.00	735.00
52	77000	DEF INFLOW OF RESOURCES	.00	-29,242.92
52	7700P	DEF INFLOW OF RESOURCES	.00	-47,816.64
	<b>TOTAL LIABILITIES</b>		<b>735.00</b>	<b>-262,707.23</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-102,946.54	-102,946.54
52	7602	EXPENDITURES CONTROL	13,619.69	13,619.69
52	87370	RESTRICTED - OTHER	.00	75,186.47
52	8737P	RESTRICTED-OTHER PENSION	.00	118,317.55
52	8739	RESTRICTED-NET ASSETS	100,645.54	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-735.00	-735.00
	<b>TOTAL FUND BALANCE</b>		<b>10,583.69</b>	<b>103,442.17</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>11,318.69</b>	<b>-159,265.06</b>

## BALANCE SHEET FOR 2025 1

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	-83.82	20.65
		TOTAL ASSETS	-83.82	20.65
<b>LIABILITIES</b>				
53	7421	ACCOUNTS PAYABLE	83.82	.00
		TOTAL LIABILITIES	83.82	.00
<b>FUND BALANCE</b>				
53	6302	REVENUES CONTROL	-20.65	-20.65
53	8739	RESTRICTED-NET ASSETS	20.65	.00
		TOTAL FUND BALANCE	.00	-20.65
		TOTAL LIABILITIES + FUND BALANCE	83.82	-20.65

## BALANCE SHEET FOR 2025 1

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	16.47	46,086.07
		TOTAL ASSETS	16.47	46,086.07
FUND BALANCE				
	70	6302 REVENUES CONTROL	-46,086.07	-46,086.07
	70	8730 RESTRICTED FUND BALANCE	46,069.60	.00
		TOTAL FUND BALANCE	-16.47	-46,086.07
		TOTAL LIABILITIES + FUND BALANCE	-16.47	-46,086.07

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 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	-1,008,539.96
80	6221	BUILDINGS & BLDING IMPROVEMENT	.00	46,154,645.31
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	.00	-17,019,219.11
80	6231	TECHNOLOGY EQUIPMENT	-2,824.00	1,050,293.66
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	2,824.00	-835,165.81
80	6241	VEHICLES	.00	5,006,322.19
80	6242	ACCUM DEPR VEHICLES	.00	-3,765,346.36
80	6251	GENERAL EQUIPMENT	.00	1,193,339.27
80	6252	ACCUM DEPR GENERAL EQUIP	.00	-823,107.90
80	6261	CONSTRUCTION IN PROGRESS	.00	10,779,626.19
TOTAL ASSETS			.00	42,382,374.35
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-42,353,745.02
80	8711	INVESTMENT BUSINESS ASSETS	.00	-28,629.33
TOTAL FUND BALANCE			.00	-42,382,374.35
TOTAL LIABILITIES + FUND BALANCE			.00	-42,382,374.35

## BALANCE SHEET FOR 2025 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	-99,073.33
81	6231	TECHNOLOGY EQUIPMENT	.00	5,037.00
81	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-3,659.37
81	6241	VEHICLES	.00	95,194.00
81	6242	ACCUM DEPR VEHICLES	.00	-37,871.63
81	6251	GENERAL EQUIPMENT	.00	657,761.07
81	6252	ACCUM DEPR GENERAL EQUIP	.00	-574,025.63
	TOTAL ASSETS		.00	351,362.11
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	.00	-351,362.11
	TOTAL FUND BALANCE		.00	-351,362.11
	TOTAL LIABILITIES + FUND BALANCE		.00	-351,362.11

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