

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 2

FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	172,138.88	4,358,085.73	
10	6102	CASH IN PAYROLL CLEARING ACCT	13,388.52	1,703,097.10	
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00	
	TOTAL ASSETS		185,527.40	6,091,182.83	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	.00	-70,475.82	
10	7421A	ACCOUNTS PAYABLE ACI	-6,012.73	-10,490.91	
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-12,951.04	17,966.36	
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	973.61	
10	7472	FICA WITHHELD PAYABLE	.00	1,666.10	
10	7474	KTRS WITHHELD PAYABLE	.00	856.34	
10	7475	CERS WITHHELD PAYABLE	.00	-12,339.59	
10	7603	PURCHASE OBLIGATIONS	74,514.65	209,348.44	
	TOTAL LIABILITIES		55,550.88	137,504.53	
FUND BALANCE					
10	6302	REVENUES CONTROL	-906,690.89	-7,216,123.53	
10	7602	EXPENDITURES CONTROL	740,127.26	1,268,580.61	
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00	
10	8753	ASSIGNED-PURCH OBL - CURRENT	-74,514.65	-209,348.44	
	TOTAL FUND BALANCE		-241,078.28	-6,228,687.36	
	TOTAL LIABILITIES + FUND BALANCE		-185,527.40	-6,091,182.83	

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-97,737.08	478,742.45
		TOTAL ASSETS	-97,737.08	478,742.45
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	-1,788.12
20	7421A	ACCOUNTS PAYABLE ACI	-4,044.81	-93,567.02
20	7603	PURCHASE OBLIGATIONS	-44,561.14	100,700.03
		TOTAL LIABILITIES	-48,605.95	5,344.89
FUND BALANCE				
20	6302	REVENUES CONTROL	-348,154.49	-992,183.20
20	7602	EXPENDITURES CONTROL	449,936.38	608,795.89
20	8753	ASSIGNED-PURCH OBL - CURRENT	44,561.14	-100,700.03
		TOTAL FUND BALANCE	146,343.03	-484,087.34
		TOTAL LIABILITIES + FUND BALANCE	97,737.08	-478,742.45

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 2

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	2,267.88	112,964.01
			TOTAL ASSETS	2,267.88	112,964.01
LIABILITIES					
	21	7421A	ACCOUNTS PAYABLE ACI	.00	-784.38
	21	7603	PURCHASE OBLIGATIONS	39.28	5,550.00
			TOTAL LIABILITIES	39.28	4,765.62
FUND BALANCE					
	21	6302	REVENUES CONTROL	-2,705.32	-112,779.98
	21	7602	EXPENDITURES CONTROL	437.44	600.35
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-39.28	-5,550.00
			TOTAL FUND BALANCE	-2,307.16	-117,729.63
			TOTAL LIABILITIES + FUND BALANCE	-2,267.88	-112,964.01

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 2

FUND: 25 SPEC REV - STUDENT ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	213,398.37
			TOTAL ASSETS	.00	213,398.37
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-213,398.37
			TOTAL FUND BALANCE	.00	-213,398.37
			TOTAL LIABILITIES + FUND BALANCE	.00	-213,398.37

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	353,808.75
			TOTAL ASSETS	.00	353,808.75
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-89,753.00
	31	8737	RESTRICTED - OTHER	.00	-179,506.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-84,549.75
			TOTAL FUND BALANCE	.00	-353,808.75
			TOTAL LIABILITIES + FUND BALANCE	.00	-353,808.75

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	285,405.10
			TOTAL ASSETS	.00	285,405.10
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-561,890.00
	32	7602	EXPENDITURES CONTROL	.00	582,217.09
	32	8737	RESTRICTED - OTHER	.00	-64,301.92
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-241,430.27
			TOTAL FUND BALANCE	.00	-285,405.10
			TOTAL LIABILITIES + FUND BALANCE	.00	-285,405.10

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 2

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	5,136,767.61	12,288,855.49
			TOTAL ASSETS	5,136,767.61	12,288,855.49
LIABILITIES					
	36	7421A	ACCOUNTS PAYABLE ACI	.00	-749.00
			TOTAL LIABILITIES	.00	-749.00
FUND BALANCE					
	36	6302	REVENUES CONTROL	-5,177,934.63	-12,330,521.65
	36	7602	EXPENDITURES CONTROL	41,167.02	70,297.54
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-27,882.38
			TOTAL FUND BALANCE	-5,136,767.61	-12,288,106.49
			TOTAL LIABILITIES + FUND BALANCE	-5,136,767.61	-12,288,855.49

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 2

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	.00	203,154.88
			TOTAL LIABILITIES	.00	203,154.88
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-582,217.09
	40	7602	EXPENDITURES CONTROL	.00	582,217.09
	40	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-203,154.88
			TOTAL FUND BALANCE	.00	-203,154.88
			TOTAL LIABILITIES + FUND BALANCE	.00	.00



# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-24,075.77	2,334,662.67
51	6171	INVENTORIES FOR CONSUMPTION	.00	15,936.96
51	64000	DEF OUTFLOW OF RESOURCES	.00	142,282.38
51	6400P	DEF OUTFLOW OF RESOURCES	.00	201,256.15
TOTAL ASSETS			-24,075.77	2,694,138.16
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	409.00	-.10
51	75410	NET PENSION LIABILITY	.00	-401,412.04
51	7541P	NET PENSION LIABILITY	.00	-1,160,593.50
51	7603	PURCHASE OBLIGATIONS	88,507.18	191,835.10
51	77000	DEF INFLOW OF RESOURCES	.00	-41,550.80
51	7700P	DEF INFLOW OF RESOURCES	.00	-10,208.31
TOTAL LIABILITIES			88,916.18	-1,422,029.65
FUND BALANCE				
51	6302	REVENUES CONTROL	-9,624.05	-64,498.51
51	7602	EXPENDITURES CONTROL	33,290.82	55,058.47
51	87370	RESTRICTED - OTHER	.00	300,680.46
51	8737P	RESTRICTED-OTHER	.00	969,545.66
51	8739	RESTRICTED-NET ASSETS	.00	-2,341,059.49
51	8753	ASSIGNED-PURCH OBL - CURRENT	-88,507.18	-191,835.10
TOTAL FUND BALANCE			-64,840.41	-1,272,108.51
TOTAL LIABILITIES + FUND BALANCE			24,075.77	-2,694,138.16

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 2

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	5,829.13	177,613.82
52	64000	DEF OUTFLOW OF RESOURCES	.00	32,281.34
52	6400P	DEF OUTFLOW OF RESOURCES	.00	60,062.20
TOTAL ASSETS			5,829.13	269,957.36
LIABILITIES				
52	75410	NET PENSION LIABILITY	.00	-96,710.70
52	7541P	NET PENSION LIABILITY	.00	-165,030.43
52	7603	PURCHASE OBLIGATIONS	-1,600.00	500.00
52	77000	DEF INFLOW OF RESOURCES	.00	-10,418.78
52	7700P	DEF INFLOW OF RESOURCES	.00	-15,537.70
TOTAL LIABILITIES			-1,600.00	-287,197.61
FUND BALANCE				
52	6302	REVENUES CONTROL	-9,773.19	-15,886.19
52	7602	EXPENDITURES CONTROL	3,944.06	7,918.43
52	87370	RESTRICTED - OTHER	.00	74,848.14
52	8737P	RESTRICTED-OTHER PENSION	.00	120,505.93
52	8739	RESTRICTED-NET ASSETS	.00	-169,646.06
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,600.00	-500.00
TOTAL FUND BALANCE			-4,229.13	17,240.25
TOTAL LIABILITIES + FUND BALANCE			-5,829.13	-269,957.36

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 2

FUND: 53    PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-167.64	-251.46
	TOTAL ASSETS		-167.64	-251.46
FUND BALANCE				
53	7602	EXPENDITURES CONTROL	167.64	167.64
53	8739	RESTRICTED-NET ASSETS	.00	83.82
	TOTAL FUND BALANCE		167.64	251.46
	TOTAL LIABILITIES + FUND BALANCE		167.64	251.46

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 2

FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	4.25	43,913.41
			TOTAL ASSETS	4.25	43,913.41
FUND BALANCE					
	70	6302	REVENUES CONTROL	-4.25	-43,913.41
			TOTAL FUND BALANCE	-4.25	-43,913.41
			TOTAL LIABILITIES + FUND BALANCE	-4.25	-43,913.41

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 2

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	-986,285.45
80	6221	BUILDINGS & BLDING IMPROVEMENT		.00	46,098,680.31
80	6222	ACCUM DEPR BLDG IMPROVEMENTS		.00	-14,463,675.71
80	6231	TECHNOLOGY EQUIPMENT		.00	997,076.28
80	6232	ACCUM DEPR TECHNOLOGY EQUIP		.00	-618,661.07
80	6241	VEHICLES		.00	4,327,005.19
80	6242	ACCUM DEPR VEHICLES		.00	-3,322,136.51
80	6251	GENERAL EQUIPMENT		.00	885,583.28
80	6252	ACCUM DEPR GENERAL EQUIP		.00	-764,386.73
TOTAL ASSETS				.00	33,802,726.46
FUND BALANCE					
80	8710	INVESTMENTS GOVERNMENTAL ASSET		.00	-33,802,726.46
TOTAL FUND BALANCE				.00	-33,802,726.46
TOTAL LIABILITIES + FUND BALANCE				.00	-33,802,726.46

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 2

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	-86,753.33
81	6231	TECHNOLOGY EQUIPMENT	.00	5,037.00
81	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-2,459.37
81	6241	VEHICLES	.00	35,895.00
81	6242	ACCUM DEPR VEHICLES	.00	-33,245.00
81	6251	GENERAL EQUIPMENT	.00	616,188.39
81	6252	ACCUM DEPR GENERAL EQUIP	.00	-545,523.97
TOTAL ASSETS			.00	297,138.72
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	.00	-297,138.72
TOTAL FUND BALANCE			.00	-297,138.72
TOTAL LIABILITIES + FUND BALANCE			.00	-297,138.72

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