

BATH COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	1,178,433.14	4,676,237.24
	10	6102	CASH IN PAYROLL CLEARING ACCT	27,761.98	1,716,294.07
	10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
		TOTAL ASSETS		1,206,195.12	6,422,531.31
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-164.00	973,756.46
	10	7421A	ACCOUNTS PAYABLE ACI	2,414.31	-7,658.38
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	-29,627.96	-27,607.09
	10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-1,016,664.48
	10	7472	FICA WITHHELD PAYABLE	.00	16.24
	10	7603	PURCHASE OBLIGATIONS	87,207.84	662,465.24
		TOTAL LIABILITIES		59,830.19	584,307.99
FUND BALANCE					
	10	6302	REVENUES CONTROL	-2,225,051.87	-13,071,031.62
	10	7602	EXPENDITURES CONTROL	1,046,234.40	6,798,453.56
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-87,207.84	-662,465.24
		TOTAL FUND BALANCE		-1,266,025.31	-7,006,839.30
		TOTAL LIABILITIES + FUND BALANCE		-1,206,195.12	-6,422,531.31

BATH COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-72,905.58	162,110.61
			TOTAL ASSETS	-72,905.58	162,110.61
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	-1,788.12
	20	7421A	ACCOUNTS PAYABLE ACI	-1,390.68	84,921.95
	20	7603	PURCHASE OBLIGATIONS	-42,120.36	209,856.74
			TOTAL LIABILITIES	-43,511.04	292,990.57
FUND BALANCE					
	20	6302	REVENUES CONTROL	-400,592.75	-3,396,325.51
	20	7602	EXPENDITURES CONTROL	474,889.01	3,151,081.07
	20	8753	ASSIGNED-PURCH OBL - CURRENT	42,120.36	-209,856.74
			TOTAL FUND BALANCE	116,416.62	-455,101.18
			TOTAL LIABILITIES + FUND BALANCE	72,905.58	-162,110.61

BATH COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	2,071.46	117,782.65
			TOTAL ASSETS	2,071.46	117,782.65
LIABILITIES					
	21	7421A	ACCOUNTS PAYABLE ACI	391.74	-1,020.69
	21	7603	PURCHASE OBLIGATIONS	666.90	12,654.32
			TOTAL LIABILITIES	1,058.64	11,633.63
FUND BALANCE					
	21	6302	REVENUES CONTROL	-4,866.05	-149,962.08
	21	7602	EXPENDITURES CONTROL	2,402.85	33,200.12
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-666.90	-12,654.32
			TOTAL FUND BALANCE	-3,130.10	-129,416.28
			TOTAL LIABILITIES + FUND BALANCE	-2,071.46	-117,782.65

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 7

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

BATH COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

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 7

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	-302,420.39
			TOTAL ASSETS	.00	-302,420.39
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-561,890.00
	32	7602	EXPENDITURES CONTROL	.00	1,170,042.58
	32	8737	RESTRICTED - OTHER	.00	-64,301.92
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-241,430.27
			TOTAL FUND BALANCE	.00	302,420.39
			TOTAL LIABILITIES + FUND BALANCE	.00	302,420.39

BATH COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-39,843.55	12,260,498.32
TOTAL ASSETS			-39,843.55	12,260,498.32
LIABILITIES				
36	7421A	ACCOUNTS PAYABLE ACI	-421.65	-1,170.65
36	7603	PURCHASE OBLIGATIONS	3,916.05	10,446.05
TOTAL LIABILITIES			3,494.40	9,275.40
FUND BALANCE				
36	6302	REVENUES CONTROL	-32,336.42	-12,671,150.91
36	7602	EXPENDITURES CONTROL	72,601.62	439,705.62
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-27,882.38
36	8753	ASSIGNED-PURCH OBL - CURRENT	-3,916.05	-10,446.05
TOTAL FUND BALANCE			36,349.15	-12,269,773.72
TOTAL LIABILITIES + FUND BALANCE			39,843.55	-12,260,498.32

BATH COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	169,454.12	169,454.12
			TOTAL LIABILITIES	169,454.12	169,454.12
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-1,170,042.58
	40	7602	EXPENDITURES CONTROL	.00	1,170,042.58
	40	8753	ASSIGNED-PURCH OBL - CURRENT	-169,454.12	-169,454.12
			TOTAL FUND BALANCE	-169,454.12	-169,454.12
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

BATH COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-39,823.38	2,506,653.09
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			-39,823.38	2,753,595.56
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	1,062.22	-.10
51	75410	NET PENSION LIABILITY	.00	-305,750.92
51	7541P	NET PENSION LIABILITY	.00	-891,981.11
51	7603	PURCHASE OBLIGATIONS	33,852.32	219,132.42
51	77000	DEF INFLOW OF RESOURCES	.00	-119,216.66
51	7700P	DEF INFLOW OF RESOURCES	.00	-184,380.25
TOTAL LIABILITIES			34,914.54	-1,282,296.62
FUND BALANCE				
51	6302	REVENUES CONTROL	-173,670.69	-3,446,024.61
51	7602	EXPENDITURES CONTROL	212,431.85	933,916.99
51	87370	RESTRICTED - OTHER	.00	299,860.03
51	8737P	RESTRICTED-OTHER	.00	960,081.07
51	8753	ASSIGNED-PURCH OBL - CURRENT	-33,852.32	-219,132.42
TOTAL FUND BALANCE			4,908.84	-1,471,298.94
TOTAL LIABILITIES + FUND BALANCE			39,823.38	-2,753,595.56

BATH COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	52	6101 CASH IN BANK	9,987.64	199,821.35
	52	64000 DEF OUTFLOW OF RESOURCES	.00	27,937.46
	52	6400P DEF OUTFLOW OF RESOURCES	.00	42,249.99
		TOTAL ASSETS	9,987.64	270,008.80
LIABILITIES				
	52	75410 NET PENSION LIABILITY	.00	-72,516.35
	52	7541P NET PENSION LIABILITY	.00	-108,725.27
	52	7603 PURCHASE OBLIGATIONS	-200.00	900.00
	52	77000 DEF INFLOW OF RESOURCES	.00	-30,061.82
	52	7700P DEF INFLOW OF RESOURCES	.00	-52,046.73
		TOTAL LIABILITIES	-200.00	-262,450.17
FUND BALANCE				
	52	6302 REVENUES CONTROL	-12,345.32	-226,579.27
	52	7602 EXPENDITURES CONTROL	2,357.68	26,757.92
	52	87370 RESTRICTED - OTHER	.00	74,640.71
	52	8737P RESTRICTED-OTHER PENSION	.00	118,522.01
	52	8753 ASSIGNED-PURCH OBL - CURRENT	200.00	-900.00
		TOTAL FUND BALANCE	-9,787.64	-7,558.63
		TOTAL LIABILITIES + FUND BALANCE	-9,987.64	-270,008.80

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 7

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-81.47	421.79
TOTAL ASSETS			-81.47	421.79
FUND BALANCE				
53	6302	REVENUES CONTROL	-330.00	-1,420.00
53	7602	EXPENDITURES CONTROL	411.47	998.21
TOTAL FUND BALANCE			81.47	-421.79
TOTAL LIABILITIES + FUND BALANCE			81.47	-421.79

BATH COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 7

FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	504.25	44,434.40
			TOTAL ASSETS	504.25	44,434.40
FUND BALANCE					
	70	6302	REVENUES CONTROL	-504.25	-44,434.40
			TOTAL FUND BALANCE	-504.25	-44,434.40
			TOTAL LIABILITIES + FUND BALANCE	-504.25	-44,434.40

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BALANCE SHEET FOR 2023 7

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	-619,392.07
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
80	6261	CONSTRUCTION IN PROGRESS	.00	29,360.33
TOTAL ASSETS			.00	33,831,355.79
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-33,802,726.46
80	8711	INVESTMENT BUSINESS ASSETS	.00	-28,629.33
TOTAL FUND BALANCE			.00	-33,831,355.79
TOTAL LIABILITIES + FUND BALANCE			.00	-33,831,355.79

BATH COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

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 **