

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3

FUND: 1			GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		-316,585.22	5,053,910.68
10	6102	CASH IN PAYROLL CLEARING ACCT		-76,362.64	1,973,840.79
10	6105	CASH IN SICK/RETIRE ESCROW		.00	30,000.00
TOTAL ASSETS				-392,947.86	7,057,751.47
LIABILITIES					
10	7421	ACCOUNTS PAYABLE		47,312.20	1,021,948.56
10	7421A	ACCOUNTS PAYABLE ACI		10,606.15	-625.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE		20,364.90	-1,035,716.03
10	7471	FEDERAL TAX WITHHELD PAYABLE		28,165.00	.00
10	7472	FICA WITHHELD PAYABLE		30,604.24	.00
10	7603	PURCHASE OBLIGATIONS		-27,531.07	655,247.84
TOTAL LIABILITIES				109,521.42	640,855.37
FUND BALANCE					
10	6302	REVENUES CONTROL		-987,180.14	-9,496,954.42
10	7602	EXPENDITURES CONTROL		1,243,075.51	2,588,309.64
10	8742	COMMITTED - SICK LEAVE PAYABLE		.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT		27,531.07	-655,247.84
10	8770	UNASSIGNED FUND BALANCE		.00	-62,918.22
TOTAL FUND BALANCE				283,426.44	-7,698,606.84
TOTAL LIABILITIES + FUND BALANCE				392,947.86	-7,057,751.47

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3

FUND: 2      SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-192,937.76	51,007.04
	20	6153	ACCOUNTS RECEIVABLE	.00	-6,290.82
		TOTAL ASSETS		-192,937.76	44,716.22
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	18,120.70	-1,678.10
	20	7421A	ACCOUNTS PAYABLE ACI	2,681.55	-3,267.00
	20	7481	ADVANCES FROM GRANTORS	.00	-75,000.00
	20	7603	PURCHASE OBLIGATIONS	-24,001.44	119,901.64
		TOTAL LIABILITIES		-3,199.19	39,956.54
FUND BALANCE					
	20	6302	REVENUES CONTROL	-205,735.76	-750,358.03
	20	7602	EXPENDITURES CONTROL	377,871.27	785,586.91
	20	8753	ASSIGNED-PURCH OBL - CURRENT	24,001.44	-119,901.64
		TOTAL FUND BALANCE		196,136.95	-84,672.76
		TOTAL LIABILITIES + FUND BALANCE		192,937.76	-44,716.22

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-12,730.23	128,840.62
			TOTAL ASSETS	-12,730.23	128,840.62
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	5,543.34	.00
	21	7421A	ACCOUNTS PAYABLE ACI	.00	-924.27
	21	7603	PURCHASE OBLIGATIONS	-4,087.57	32,516.70
			TOTAL LIABILITIES	1,455.77	31,592.43
FUND BALANCE					
	21	6302	REVENUES CONTROL	-609.13	-142,571.23
	21	7602	EXPENDITURES CONTROL	7,796.02	14,654.88
	21	8753	ASSIGNED-PURCH OBL - CURRENT	4,087.57	-32,516.70
			TOTAL FUND BALANCE	11,274.46	-160,433.05
			TOTAL LIABILITIES + FUND BALANCE	12,730.23	-128,840.62

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 25 SPEC REV - STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	247,572.42
		TOTAL ASSETS	.00	247,572.42
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-247,572.42
		TOTAL FUND BALANCE	.00	-247,572.42
		TOTAL LIABILITIES + FUND BALANCE	.00	-247,572.42

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	191,748.00
			TOTAL ASSETS	.00	191,748.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.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	.00	-191,748.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-191,748.00

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-199,412.84	125,397.51
			TOTAL ASSETS	-199,412.84	125,397.51
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-608,938.00
	32	7602	EXPENDITURES CONTROL	199,412.84	846,780.44
	32	8737	RESTRICTED - OTHER	.00	-199,819.73
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-163,420.22
			TOTAL FUND BALANCE	199,412.84	-125,397.51
			TOTAL LIABILITIES + FUND BALANCE	199,412.84	-125,397.51

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-515,911.55	12,922,337.04
			TOTAL ASSETS	-515,911.55	12,922,337.04
LIABILITIES					
	36	7421A	ACCOUNTS PAYABLE ACI	.00	-749.00
	36	7603	PURCHASE OBLIGATIONS	30,199.72	39,773.35
	360	7481 8023	ADVANCES FROM GRANTORS	.00	-7,146,500.00
			TOTAL LIABILITIES	30,199.72	-7,107,475.65
FUND BALANCE					
	36	6302	REVENUES CONTROL	-58,829.90	-187,462.25
	36	7602	EXPENDITURES CONTROL	574,741.45	2,217,247.57
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,804,873.36
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-30,199.72	-39,773.35
			TOTAL FUND BALANCE	485,711.83	-5,814,861.39
			TOTAL LIABILITIES + FUND BALANCE	515,911.55	-12,922,337.04

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7421	ACCOUNTS PAYABLE	199,412.84	.00
40	7603	PURCHASE OBLIGATIONS	.00	797,520.50
TOTAL LIABILITIES			199,412.84	797,520.50
FUND BALANCE				
40	6302	REVENUES CONTROL	-199,412.84	-846,780.44
40	7602	EXPENDITURES CONTROL	.00	846,780.44
40	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-797,520.50
TOTAL FUND BALANCE			-199,412.84	-797,520.50
TOTAL LIABILITIES + FUND BALANCE			.00	.00



# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-36,802.91	3,079,123.97
51	6171	INVENTORIES FOR CONSUMPTION	.00	26,631.78
51	64000	DEF OUTFLOW OF RESOURCES	.00	33,347.37
51	6400P	DEF OUTFLOW OF RESOURCES	.00	147,978.81
TOTAL ASSETS			-36,802.91	3,287,081.93
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	411.47	-100.00
51	7421A	ACCOUNTS PAYABLE ACI	-25.00	-100.10
51	75410	NET PENSION LIABILITY	.00	22,720.18
51	7541P	NET PENSION LIABILITY	.00	-871,052.64
51	7603	PURCHASE OBLIGATIONS	18,669.05	450,499.55
51	77000	DEF INFLOW OF RESOURCES	.00	-317,323.55
51	7700P	DEF INFLOW OF RESOURCES	.00	-151,714.97
TOTAL LIABILITIES			19,055.52	-867,071.53
FUND BALANCE				
51	6302	REVENUES CONTROL	-84,273.53	-3,281,921.50
51	7602	EXPENDITURES CONTROL	120,689.97	193,998.57
51	87370	RESTRICTED - OTHER	.00	261,256.00
51	8737P	RESTRICTED-OTHER	.00	874,788.80
51	8739	RESTRICTED-NET ASSETS	.00	-17,632.72
51	8753	ASSIGNED-PURCH OBL - CURRENT	-18,669.05	-450,499.55
TOTAL FUND BALANCE			17,747.39	-2,420,010.40
TOTAL LIABILITIES + FUND BALANCE			36,802.91	-3,287,081.93

# BATH COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-5,865.35	69,321.92
52	64000	DEF OUTFLOW OF RESOURCES	.00	20,268.20
52	6400P	DEF OUTFLOW OF RESOURCES	.00	43,949.73
TOTAL ASSETS			-5,865.35	133,539.85
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	50.21	.00
52	75410	NET PENSION LIABILITY	.00	2,543.13
52	7541P	NET PENSION LIABILITY	.00	-92,366.99
52	7603	PURCHASE OBLIGATIONS	200.00	1,504.00
52	77000	DEF INFLOW OF RESOURCES	.00	-91,481.44
52	7700P	DEF INFLOW OF RESOURCES	.00	-61,175.74
TOTAL LIABILITIES			250.21	-240,977.04
FUND BALANCE				
52	6302	REVENUES CONTROL	-5,733.80	-110,015.24
52	7602	EXPENDITURES CONTROL	11,548.94	40,693.32
52	87370	RESTRICTED - OTHER	.00	68,670.11
52	8737P	RESTRICTED-OTHER PENSION	.00	109,593.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-200.00	-1,504.00
TOTAL FUND BALANCE			5,615.14	107,437.19
TOTAL LIABILITIES + FUND BALANCE			5,865.35	-133,539.85

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	53	6101 CASH IN BANK	546.18	483.01
		TOTAL ASSETS	546.18	483.01
FUND BALANCE				
	53	6302 REVENUES CONTROL	-630.00	-650.65
	53	7602 EXPENDITURES CONTROL	83.82	167.64
		TOTAL FUND BALANCE	-546.18	-483.01
		TOTAL LIABILITIES + FUND BALANCE	-546.18	-483.01

# BATH COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	17.02	46,120.11
			TOTAL ASSETS	17.02	46,120.11
FUND BALANCE					
	70	6302	REVENUES CONTROL	-17.02	-46,120.11
			TOTAL FUND BALANCE	-17.02	-46,120.11
			TOTAL LIABILITIES + FUND BALANCE	-17.02	-46,120.11

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## BALANCE SHEET FOR 2025 3

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	46,114,645.31
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	.00	-17,019,219.11
80	6231	TECHNOLOGY EQUIPMENT	.00	1,050,293.66
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.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	12,341,445.16
TOTAL ASSETS			.00	43,904,193.32
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-43,904,193.32
TOTAL FUND BALANCE			.00	-43,904,193.32
TOTAL LIABILITIES + FUND BALANCE			.00	-43,904,193.32

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## BALANCE SHEET FOR 2025 3

				NET CHANGE	ACCOUNT
FUND: 81	FOOD SERVICE ASSETS			FOR PERIOD	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	692,854.55
	81	6252	ACCUM DEPR GENERAL EQUIP	.00	-574,025.63
TOTAL ASSETS				.00	386,455.59
FUND BALANCE					
	81	8711	INVESTMENT BUSINESS ASSETS	.00	-386,455.59
TOTAL FUND BALANCE				.00	-386,455.59
TOTAL LIABILITIES + FUND BALANCE				.00	-386,455.59

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