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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 3

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -100,935.86 | 2,917,140.85 |
| 10 | 6102 | CASH IN PAYROLL CLEARING ACCT | -12,139.42 | 908,440.56 |
| 10 | 6105 | CASH IN SICK/RETIRE ESCROW | .00 | 30,000.00 |
| TOTAL ASSETS | | | -113,075.28 | 3,855,581.41 |
| LIABILITIES | | | | |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 12,516.79 | -11,374.30 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | .00 | -201.97 |
| 10 | 7472 | FICA WITHHELD PAYABLE | 23.80 | 2,662.03 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | .00 | -983.47 |
| 10 | 7475 | CERS WITHHELD PAYABLE | .00 | -12,339.59 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -7,182.28 | 74,499.31 |
| TOTAL LIABILITIES | | | 5,358.31 | 52,262.01 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -858,584.54 | -5,739,223.19 |
| 10 | 7602 | EXPENDITURES CONTROL | 959,119.23 | 1,977,675.08 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -71,796.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 7,182.28 | -74,499.31 |
| TOTAL FUND BALANCE | | | 107,716.97 | -3,907,843.42 |
| TOTAL LIABILITIES + FUND BALANCE | | | 113,075.28 | -3,855,581.41 |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -84,262.88 | 187,257.30 |
| | | TOTAL ASSETS | -84,262.88 | 187,257.30 |
| LIABILITIES | | | | |
| 20 | 7603 | PURCHASE OBLIGATIONS | 12,134.98 | 115,676.07 |
| | | TOTAL LIABILITIES | 12,134.98 | 115,676.07 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -174,614.13 | -683,862.87 |
| 20 | 7602 | EXPENDITURES CONTROL | 258,877.01 | 496,605.57 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -12,134.98 | -115,676.07 |
| | | TOTAL FUND BALANCE | 72,127.90 | -302,933.37 |
| | | TOTAL LIABILITIES + FUND BALANCE | 84,262.88 | -187,257.30 |

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| FUND: 21 DISTRICT ACTIVITY FD (ANNUAL) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------------|------|----------------------------------|--------------------------|--------------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 7,691.51 | 89,884.23 |
| | | TOTAL ASSETS | <u>7,691.51</u> | <u>89,884.23</u> |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | 16,499.68 | 19,820.51 |
| | | TOTAL LIABILITIES | <u>16,499.68</u> | <u>19,820.51</u> |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -10,630.76 | -96,535.22 |
| 21 | 7602 | EXPENDITURES CONTROL | 2,939.25 | 6,650.99 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -16,499.68 | -19,820.51 |
| | | TOTAL FUND BALANCE | <u>-24,191.19</u> | <u>-109,704.74</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u><u>-7,691.51</u></u> | <u><u>-89,884.23</u></u> |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 252,929.86 |
| | | TOTAL ASSETS | .00 | 252,929.86 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -88,750.00 |
| 31 | 8737 | RESTRICTED - OTHER | .00 | -164,179.86 |
| | | TOTAL FUND BALANCE | .00 | -252,929.86 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== .00 | ===== -252,929.86 |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | -89,562.48 |
| | TOTAL ASSETS | | .00 | -89,562.48 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -475,176.00 |
| 32 | 7602 | EXPENDITURES CONTROL | .00 | 564,805.54 |
| 32 | 8737 | RESTRICTED - OTHER | .00 | -67.06 |
| | TOTAL FUND BALANCE | | .00 | 89,562.48 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | 89,562.48 |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -691,304.63 | 7,183,362.20 |
| | | TOTAL ASSETS | -691,304.63 | 7,183,362.20 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -2,008.09 | .00 |
| | | TOTAL LIABILITIES | -2,008.09 | .00 |
| FUND BALANCE | | | | |
| 36 | 7602 | EXPENDITURES CONTROL | 691,304.63 | 1,714,240.76 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -8,897,602.96 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 2,008.09 | .00 |
| | | TOTAL FUND BALANCE | 693,312.72 | -7,183,362.20 |
| | | TOTAL LIABILITIES + FUND BALANCE | 691,304.63 | -7,183,362.20 |

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| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| LIABILITIES | | | | |
| 40 | 7603 | PURCHASE OBLIGATIONS | 205,839.09 | 205,839.09 |
| | | TOTAL LIABILITIES | 205,839.09 | 205,839.09 |
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | .00 | -564,805.54 |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 564,805.54 |
| 40 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -205,839.09 | -205,839.09 |
| | | TOTAL FUND BALANCE | -205,839.09 | -205,839.09 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | .00 |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 23,847.63 | 1,157,607.86 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 4,040.55 |
| 51 | 6400 | DEF OUTFLOW OF RESOURCES | .00 | 188,723.68 |
| 51 | 6400O | DEF OUTFLOW OF RESOURCES | .00 | 92,587.53 |
| 51 | 6400P | DEF OUTFLOW OF RESOURCES | .00 | 114,937.86 |
| TOTAL ASSETS | | | 23,847.63 | 1,557,897.48 |
| LIABILITIES | | | | |
| 51 | 7541 | NET PENSION LIABILITY | .00 | -761,117.27 |
| 51 | 7541O | NET PENSION LIABILITY | .00 | -340,107.97 |
| 51 | 7541P | NET PENSION LIABILITY | .00 | -112,440.49 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 5,687.02 | 153,686.44 |
| 51 | 7700O | DEF INFLOW OF RESOURCES | .00 | -17,807.12 |
| 51 | 7700P | DEF INFLOW OF RESOURCES | .00 | -117,762.57 |
| TOTAL LIABILITIES | | | 5,687.02 | -1,195,548.98 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -177,490.44 | -1,340,877.89 |
| 51 | 7602 | EXPENDITURES CONTROL | 153,642.81 | 203,033.76 |
| 51 | 8737O | RESTRICTED - OTHER | .00 | 247,178.47 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 572,393.59 |
| 51 | 8739 | RESTRICTED-NET ASSETS | .00 | 109,610.01 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -5,687.02 | -153,686.44 |
| TOTAL FUND BALANCE | | | -29,534.65 | -362,348.50 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== -23,847.63 ===== | ===== -1,557,897.48 ===== |

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| FUND: 52 CHILD CARE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -5,521.57 | 5,184.27 |
| 52 | 6400 | DEF OUTFLOW OF RESOURCES | .00 | 46,797.13 |
| 52 | 6400O | DEF OUTFLOW OF RESOURCES | .00 | 23,429.38 |
| 52 | 6400P | DEF OUTFLOW OF RESOURCES | .00 | 29,085.17 |
| TOTAL ASSETS | | | -5,521.57 | 104,495.95 |
| LIABILITIES | | | | |
| 52 | 7541 | NET PENSION LIABILITY | .00 | -75,476.97 |
| 52 | 7541O | NET PENSION LIABILITY | .00 | -86,064.73 |
| 52 | 7541P | NET PENSION LIABILITY | .00 | -28,453.20 |
| 52 | 7603 | PURCHASE OBLIGATIONS | -200.00 | 2,300.00 |
| 52 | 7700O | DEF INFLOW OF RESOURCES | .00 | -4,506.11 |
| 52 | 7700P | DEF INFLOW OF RESOURCES | .00 | -29,799.96 |
| TOTAL LIABILITIES | | | -200.00 | -222,000.97 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -7,974.10 | -46,108.34 |
| 52 | 7602 | EXPENDITURES CONTROL | 13,495.67 | 40,924.07 |
| 52 | 8737O | RESTRICTED - OTHER | .00 | 62,548.81 |
| 52 | 8737P | RESTRICTED-OTHER PENSION | .00 | 10,356.13 |
| 52 | 8739 | RESTRICTED-NET ASSETS | .00 | 52,084.35 |
| 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 200.00 | -2,300.00 |
| TOTAL FUND BALANCE | | | 5,721.57 | 117,505.02 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>5,521.57</u> | <u>-104,495.95</u> |

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| FUND: 53 PRESCHOOL | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 53 | 6101 | CASH IN BANK | -373.62 | 4,549.17 |
| | | TOTAL ASSETS | -373.62 | 4,549.17 |
| LIABILITIES | | | | |
| 53 | 7603 | PURCHASE OBLIGATIONS | 776.58 | 2,241.58 |
| | | TOTAL LIABILITIES | 776.58 | 2,241.58 |
| FUND BALANCE | | | | |
| 53 | 6302 | REVENUES CONTROL | -260.00 | -5,419.19 |
| 53 | 7602 | EXPENDITURES CONTROL | 633.62 | 870.02 |
| 53 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -776.58 | -2,241.58 |
| | | TOTAL FUND BALANCE | -402.96 | -6,790.75 |
| | | TOTAL LIABILITIES + FUND BALANCE | 373.62 | -4,549.17 |

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| FUND: 7000 TRUST/AGENCY FUNDS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|-------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 70 | 6101 | CASH IN BANK | 5.96 | 21,214.29 |
| | TOTAL ASSETS | | 5.96 | 21,214.29 |
| FUND BALANCE | | | | |
| 70 | 6302 | REVENUES CONTROL | -5.96 | -17.68 |
| 70 | 7602 | EXPENDITURES CONTROL | .00 | 1,000.00 |
| 70 | 8730 | RESTRICTED FUND BALANCE | .00 | -22,196.61 |
| | TOTAL FUND BALANCE | | -5.96 | -21,214.29 |
| TOTAL LIABILITIES + FUND BALANCE | | | -5.96 | -21,214.29 |

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| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 518,316.60 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 1,081,411.27 |
| 80 | 6212 | ACCUM DEPR LAND IMPROVEMENTS | .00 | -940,995.37 |
| 80 | 6221 | BUILDINGS & BLDING IMPROVEMENT | .00 | 34,995,526.77 |
| 80 | 6222 | ACCUM DEPR BLDG IMPROVEMENTS | .00 | -10,267,651.92 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | 94,390.00 | 2,011,988.83 |
| 80 | 6232 | ACCUM DEPR TECHNOLOGY EQUIP | .00 | -1,635,819.21 |
| 80 | 6241 | VEHICLES | 9,995.00 | 3,372,024.00 |
| 80 | 6242 | ACCUM DEPR VEHICLES | .00 | -2,570,259.99 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 851,671.94 |
| 80 | 6252 | ACCUM DEPR GENERAL EQUIP | .00 | -705,223.70 |
| 80 | 6261 | CONSTRUCTION IN PROGRESS | .00 | 2,991,698.48 |
| TOTAL ASSETS | | | 104,385.00 | 29,702,687.70 |
| FUND BALANCE | | | | |
| 80 | 7602 | EXPENDITURES CONTROL | .00 | 15.54 |
| 80 | 8710 | INVESTMENTS GOVERNMENTAL ASSET | -104,385.00 | -29,702,703.24 |
| TOTAL FUND BALANCE | | | -104,385.00 | -29,702,687.70 |
| TOTAL LIABILITIES + FUND BALANCE | | | -104,385.00 | -29,702,687.70 |

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| 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 | -62,113.33 |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 11,470.12 |
| 81 | 6232 | ACCUM DEPR TECHNOLOGY EQUIP | .00 | -8,604.12 |
| 81 | 6241 | VEHICLES | .00 | 35,895.00 |
| 81 | 6242 | ACCUM DEPR VEHICLES | .00 | -5,528.75 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 559,428.89 |
| 81 | 6252 | ACCUM DEPR GENERAL EQUIP | .00 | -450,384.32 |
| TOTAL ASSETS | | | .00 | 388,163.49 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT BUSINESS ASSETS | .00 | -388,163.49 |
| TOTAL FUND BALANCE | | | .00 | -388,163.49 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -388,163.49 |

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| FUND: 84 ADULT EDUCATION ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-----------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 84 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 11,535.00 |
| 84 | 6232 | ACCUM DEPR TECHNOLOGY EQUIP | .00 | -11,535.00 |
| TOTAL ASSETS | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | .00 |

** END OF REPORT - Generated by brittany combs **