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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2016

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,006,957.28
CASH IN PAYROLL CLEARING ACCT	832,073.01
CASH IN SICK/RETIRE ESCROW	30,000.00
ACCOUNTS RECEIVABLE	190,434.62
TOTAL ASSETS	4,059,464.91
LIABILITIES	
ACCOUNTS PAYABLE	-970,217.55
ACCR SALARIES & BENEFIT PAYABLE	-14,343.23
FEDERAL TAX WITHHELD PAYABLE	-3,059.93
FICA WITHHELD PAYABLE	-260.74
KTRS WITHHELD PAYABLE	-983.47
CERS WITHHELD PAYABLE	-12,427.93
TOTAL LIABILITIES	-1,001,292.85
FUND BALANCE	
REST SICK LEAVE PAYABLE	-71,796.00
UNASSIGNED FUND BALANCE	-2,986,376.06
TOTAL FUND BALANCE FOR FUND 1	-3,058,172.06

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	39,340.91
ACCOUNTS RECEIVABLE	326,788.73
TOTAL ASSETS	366,129.64
LIABILITIES	
ADVANCES FROM GRANTORS	-366,129.64
TOTAL LIABILITIES	-366,129.64

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DISTRICT ACTIVITY FD (ANNUAL) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	95,568.58
TOTAL ASSETS	95,568.58
FUND BALANCE	
COMMITTED - OTHER	-95,568.58
TOTAL FUND BALANCE FOR FUND 21	-95,568.58

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	190,034.00
TOTAL ASSETS	190,034.00
FUND BALANCE	
RESTRICTED - OTHER	-187,386.00
RESTRICTED-SFCC ESCROW-CURRENT	-2,648.00
TOTAL FUND BALANCE FOR FUND 310	-190,034.00

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	265,976.67
TOTAL ASSETS	265,976.67
FUND BALANCE	
RESTRICTED - OTHER	-175,811.68
RESTRICTED-SFCC ESCROW-CURRENT	-90,164.99
TOTAL FUND BALANCE FOR FUND 320	-265,976.67

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	194,460.95
TOTAL ASSETS	194,460.95
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-194,460.95
TOTAL FUND BALANCE FOR FUND 360	-194,460.95

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	761,964.21
ACCOUNTS RECEIVABLE	33,369.75
INVENTORIES FOR CONSUMPTION	4,558.86
DEF OUTFLOW OF RESOURCES	145,054.32
TOTAL ASSETS	944,947.14
LIABILITIES	
ACCOUNTS PAYABLE	-11,133.19
NET PENSION LIABILITY	-647,467.37
TOTAL LIABILITIES	-658,600.56
FUND BALANCE	
RESTRICTED-OTHER	502,413.05
RESTRICTED-NET ASSETS	-788,759.63
TOTAL FUND BALANCE FOR FUND 51	-286,346.58

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CHILD CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-6,532.00
ACCOUNTS RECEIVABLE	6,532.00
DEF OUTFLOW OF RESOURCES	35,362.73
TOTAL ASSETS	35,362.73
LIABILITIES	
NET PENSION LIABILITY	-45,718.86
TOTAL LIABILITIES	-45,718.86
FUND BALANCE	
RESTRICTED-NET ASSETS	10,356.13
TOTAL FUND BALANCE FOR FUND 52	10,356.13

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PRESCHOOL (53)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	14,121.52
TOTAL ASSETS	14,121.52
FUND BALANCE	
RESTRICTED-NET ASSETS	-14,121.52
TOTAL FUND BALANCE FOR FUND 53	-14,121.52

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TRUST/AGENCY FUNDS (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	24,056.32
TOTAL ASSETS	24,056.32
FUND BALANCE	
RESTRICTED FUND BALANCE	-24,056.32
TOTAL FUND BALANCE FOR FUND 7000	-24,056.32

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	518,316.60
LAND IMPROVEMENTS	1,066,760.77
ACCUM DEPR LAND IMPROVEMENTS	-894,093.67
BUILDINGS & BLDING IMPROVEMENT	33,275,350.69
ACCUM DEPR BLDG IMPROVEMENTS	-8,716,355.97
TECHNOLOGY EQUIPMENT	2,049,939.51
ACCUM DEPR TECHNOLOGY EQUIP	-1,566,832.73
VEHICLES	3,307,233.00
ACCUM DEPR VEHICLES	-2,348,455.54
GENERAL EQUIPMENT	854,866.54
ACCUM DEPR GENERAL EQUIP	-657,984.49
CONSTRUCTION IN PROGRESS	25,319.72
TOTAL ASSETS	26,914,064.43
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-26,914,064.43
TOTAL FUND BALANCE FOR FUND 8	-26,914,064.43

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS & BLDING IMPROVEMENT	308,000.00
ACCUM DEPR BLDG IMPROVMENTS	-49,793.33
TECHNOLOGY EQUIPMENT	14,492.40
ACCUM DEPR TECHNOLOGY EQUIP	-9,078.09
GENERAL EQUIPMENT	559,428.89
ACCUM DEPR GENERAL EQUIP	-396,143.45
TOTAL ASSETS	426,906.42
FUND BALANCE	
INVESTMENT BUSINESS ASSETS	-426,906.42
TOTAL FUND BALANCE FOR FUND 81	-426,906.42

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ADULT EDUCATION ASSETS (84)	ACCOUNT BALANCE
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ASSETS	
TECHNOLOGY EQUIPMENT	11,535.00
ACCUM DEPR TECHNOLOGY EQUIP	-11,535.00
TOTAL ASSETS	.00

