

01/03/2019 13:06
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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 1
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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 1,487,614.67 | 4,131,692.01 |
| 10 | 6102 | CASH IN PAYROLL CLEARING ACCT | -27,989.25 | 971,368.95 |
| 10 | 6105 | CASH IN SICK/RETIRE ESCROW | .00 | 30,000.00 |
| TOTAL ASSETS | | | 1,459,625.42 | 5,133,060.96 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -17,757.84 |
| 10 | 7421A | ACCOUNTS PAYABLE ACI | 16,471.27 | -15,107.43 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 28,980.22 | 6,383.54 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | .00 | -201.97 |
| 10 | 7472 | FICA WITHHELD PAYABLE | .00 | 2,662.03 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | .00 | -983.47 |
| 10 | 7475 | CERS WITHHELD PAYABLE | .00 | -12,339.59 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 105,409.49 | 404,741.30 |
| TOTAL LIABILITIES | | | 150,860.98 | 367,396.57 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -2,473,750.97 | -9,951,202.14 |
| 10 | 7602 | EXPENDITURES CONTROL | 968,674.06 | 4,927,281.91 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -71,796.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -105,409.49 | -404,741.30 |
| TOTAL FUND BALANCE | | | -1,610,486.40 | -5,500,457.53 |
| TOTAL LIABILITIES + FUND BALANCE | | | -1,459,625.42 | -5,133,060.96 |

01/03/2019 13:06
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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 2
gibalsht

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 94,153.39 | 241,637.44 |
| | | TOTAL ASSETS | 94,153.39 | 241,637.44 |
| LIABILITIES | | | | |
| 20 | 7421A | ACCOUNTS PAYABLE ACI | 17,061.21 | -1,302.25 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 8,409.60 | 104,103.56 |
| | | TOTAL LIABILITIES | 25,470.81 | 102,801.31 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -389,889.56 | -1,610,079.06 |
| 20 | 7602 | EXPENDITURES CONTROL | 278,674.96 | 1,369,743.87 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -8,409.60 | -104,103.56 |
| | | TOTAL FUND BALANCE | -119,624.20 | -344,438.75 |
| TOTAL LIABILITIES + FUND BALANCE | | | -94,153.39 | -241,637.44 |

01/03/2019 13:06
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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 3
gibalsht

| FUND: 21 DISTRICT ACTIVITY FD (ANNUAL) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--|-------|----------------------------------|--------------------------|--------------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 1,884.89 | 84,669.54 |
| | | TOTAL ASSETS | <u>1,884.89</u> | <u>84,669.54</u> |
| LIABILITIES | | | | |
| 21 | 7421A | ACCOUNTS PAYABLE ACI | -1,994.97 | -2,753.55 |
| 21 | 7603 | PURCHASE OBLIGATIONS | -2,707.08 | 12,756.39 |
| | | TOTAL LIABILITIES | <u>-4,702.05</u> | <u>10,002.84</u> |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -4,463.50 | -112,015.61 |
| 21 | 7602 | EXPENDITURES CONTROL | 4,573.58 | 30,099.62 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 2,707.08 | -12,756.39 |
| | | TOTAL FUND BALANCE | <u>2,817.16</u> | <u>-94,672.38</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u><u>-1,884.89</u></u> | <u><u>-84,669.54</u></u> |

01/03/2019 13:06
9025bcom

BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 4
gibalsht

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | -342,144.00 | -89,214.14 |
| | | TOTAL ASSETS | -342,144.00 | -89,214.14 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | -164,179.86 | -252,929.86 |
| 31 | 7602 | EXPENDITURES CONTROL | 342,144.00 | 342,144.00 |
| 31 | 8737 | RESTRICTED - OTHER | 164,179.86 | .00 |
| | | TOTAL FUND BALANCE | 342,144.00 | 89,214.14 |
| TOTAL LIABILITIES + FUND BALANCE | | | 342,144.00 | 89,214.14 |

01/03/2019 13:06
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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 5
gibalsht

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | -43,306.00 | -338,707.57 |
| | TOTAL ASSETS | | -43,306.00 | -338,707.57 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | -67.06 | -475,243.06 |
| 32 | 7602 | EXPENDITURES CONTROL | 43,306.00 | 813,950.63 |
| 32 | 8737 | RESTRICTED - OTHER | 67.06 | .00 |
| | TOTAL FUND BALANCE | | 43,306.00 | 338,707.57 |
| TOTAL LIABILITIES + FUND BALANCE | | | 43,306.00 | 338,707.57 |

01/03/2019 13:06
9025bcom

BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 6
gibalsht

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -432,944.32 | 5,722,976.81 |
| | | TOTAL ASSETS | -432,944.32 | 5,722,976.81 |
| LIABILITIES | | | | |
| 36 | 7421A | ACCOUNTS PAYABLE ACI | 7,008.00 | .00 |
| | | TOTAL LIABILITIES | 7,008.00 | .00 |
| FUND BALANCE | | | | |
| 36 | 7602 | EXPENDITURES CONTROL | 425,936.32 | 2,888,938.73 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -8,611,915.54 |
| | | TOTAL FUND BALANCE | 425,936.32 | -5,722,976.81 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>432,944.32</u> | <u>-5,722,976.81</u> |

01/03/2019 13:06
9025bcom

BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 7
gibalsht

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| LIABILITIES | | | | |
| 40 | 7603 | PURCHASE OBLIGATIONS | 455,733.44 | 455,733.44 |
| | | TOTAL LIABILITIES | 455,733.44 | 455,733.44 |
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | .00 | -770,644.63 |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 770,644.63 |
| 40 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -455,733.44 | -455,733.44 |
| | | TOTAL FUND BALANCE | -455,733.44 | -455,733.44 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | .00 |
| | | | ===== | ===== |

01/03/2019 13:06
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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 8
gibalsht

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 3,358.04 | 1,271,460.65 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 3,975.82 |
| 51 | 6400O | DEF OUTFLOW OF RESOURCES | .00 | 92,587.53 |
| 51 | 6400P | DEF OUTFLOW OF RESOURCES | .00 | 303,661.54 |
| TOTAL ASSETS | | | 3,358.04 | 1,671,685.54 |
| LIABILITIES | | | | |
| 51 | 7421A | ACCOUNTS PAYABLE ACI | 34,864.50 | -1,174.00 |
| 51 | 7541O | NET PENSION LIABILITY | .00 | -340,107.97 |
| 51 | 7541P | NET PENSION LIABILITY | .00 | -873,557.76 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -9,096.91 | 116,447.81 |
| 51 | 7700O | DEF INFLOW OF RESOURCES | .00 | -17,807.12 |
| 51 | 7700P | DEF INFLOW OF RESOURCES | .00 | -117,762.57 |
| TOTAL LIABILITIES | | | 25,767.59 | -1,233,961.61 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -170,230.29 | -1,917,382.94 |
| 51 | 7602 | EXPENDITURES CONTROL | 132,007.75 | 643,120.47 |
| 51 | 8737O | RESTRICTED - OTHER | .00 | 265,327.56 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 687,658.79 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 9,096.91 | -116,447.81 |
| TOTAL FUND BALANCE | | | -29,125.63 | -437,723.93 |
| TOTAL LIABILITIES + FUND BALANCE | | | -3,358.04 | -1,671,685.54 |

01/03/2019 13:06
9025bcom

BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 9
gibalsht

| FUND: 52 CHILD CARE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -1,509.47 | 5,880.46 |
| 52 | 64000 | DEF OUTFLOW OF RESOURCES | .00 | 23,429.38 |
| 52 | 6400P | DEF OUTFLOW OF RESOURCES | .00 | 75,882.30 |
| TOTAL ASSETS | | | -1,509.47 | 105,192.14 |
| LIABILITIES | | | | |
| 52 | 7541 | NET PENSION LIABILITY | .00 | 10,587.76 |
| 52 | 7541O | NET PENSION LIABILITY | .00 | -86,064.73 |
| 52 | 7541P | NET PENSION LIABILITY | .00 | -114,517.93 |
| 52 | 7603 | PURCHASE OBLIGATIONS | 55.00 | 1,938.00 |
| 52 | 77000 | DEF INFLOW OF RESOURCES | .00 | -4,506.11 |
| 52 | 7700P | DEF INFLOW OF RESOURCES | .00 | -29,799.96 |
| TOTAL LIABILITIES | | | 55.00 | -222,362.97 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -7,452.77 | -75,591.96 |
| 52 | 7602 | EXPENDITURES CONTROL | 8,962.24 | 69,711.50 |
| 52 | 8737O | RESTRICTED - OTHER | .00 | 67,141.46 |
| 52 | 8737P | RESTRICTED-OTHER PENSION | .00 | 57,847.83 |
| 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -55.00 | -1,938.00 |
| TOTAL FUND BALANCE | | | 1,454.47 | 117,170.83 |
| TOTAL LIABILITIES + FUND BALANCE | | | 1,509.47 | -105,192.14 |

01/03/2019 13:06
9025bcom

BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 10
gibalsht

| FUND: 53 PRESCHOOL | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 53 | 6101 | CASH IN BANK | 169.18 | 2,103.39 |
| | TOTAL ASSETS | | 169.18 | 2,103.39 |
| LIABILITIES | | | | |
| 53 | 7421A | ACCOUNTS PAYABLE ACI | -121.75 | -121.75 |
| 53 | 7603 | PURCHASE OBLIGATIONS | 247.54 | 1,520.95 |
| | TOTAL LIABILITIES | | 125.79 | 1,399.20 |
| FUND BALANCE | | | | |
| 53 | 6302 | REVENUES CONTROL | -410.00 | -6,819.19 |
| 53 | 7602 | EXPENDITURES CONTROL | 362.57 | 4,837.55 |
| 53 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -247.54 | -1,520.95 |
| | TOTAL FUND BALANCE | | -294.97 | -3,502.59 |
| TOTAL LIABILITIES + FUND BALANCE | | | -169.18 | -2,103.39 |

01/03/2019 13:06
9025bcom

BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 11
gibalsht

| FUND: 7000 TRUST/AGENCY FUNDS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|-------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 70 | 6101 | CASH IN BANK | 5.76 | 21,231.77 |
| | TOTAL ASSETS | | 5.76 | 21,231.77 |
| FUND BALANCE | | | | |
| 70 | 6302 | REVENUES CONTROL | -5.76 | -35.16 |
| 70 | 7602 | EXPENDITURES CONTROL | .00 | 1,000.00 |
| 70 | 8730 | RESTRICTED FUND BALANCE | .00 | -22,196.61 |
| | TOTAL FUND BALANCE | | -5.76 | -21,231.77 |
| TOTAL LIABILITIES + FUND BALANCE | | | -5.76 | -21,231.77 |

01/03/2019 13:06
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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 12
gibalsht

| 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 | 34,135,438.73 |
| 80 | 6222 | ACCUM DEPR BLDG IMPROVEMENTS | .00 | -10,267,651.92 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | 5,703.50 | 2,027,192.33 |
| 80 | 6232 | ACCUM DEPR TECHNOLOGY EQUIP | .00 | -1,635,819.21 |
| 80 | 6241 | VEHICLES | .00 | 3,403,951.19 |
| 80 | 6242 | ACCUM DEPR VEHICLES | .00 | -2,570,259.99 |
| 80 | 6251 | GENERAL EQUIPMENT | 7,149.43 | 851,025.59 |
| 80 | 6252 | ACCUM DEPR GENERAL EQUIP | .00 | -678,194.91 |
| 80 | 6261 | CONSTRUCTION IN PROGRESS | .00 | 3,283,938.36 |
| TOTAL ASSETS | | | 12,852.93 | 29,208,352.67 |
| FUND BALANCE | | | | |
| 80 | 7602 | EXPENDITURES CONTROL | .00 | 144.42 |
| 80 | 8710 | INVESTMENTS GOVERNMENTAL ASSET | -12,852.93 | -29,208,497.09 |
| TOTAL FUND BALANCE | | | -12,852.93 | -29,208,352.67 |
| TOTAL LIABILITIES + FUND BALANCE | | | -12,852.93 | -29,208,352.67 |

01/03/2019 13:06
9025bcom

BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 13
gibalsht

| 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 | 569,324.89 |
| 81 | 6252 | ACCUM DEPR GENERAL EQUIP | .00 | -443,430.32 |
| TOTAL ASSETS | | | .00 | 405,013.49 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT BUSINESS ASSETS | .00 | -405,013.49 |
| TOTAL FUND BALANCE | | | .00 | -405,013.49 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -405,013.49 |

01/03/2019 13:06
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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 14
gibalsht

| 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 **