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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,340,329.17	3,558,412.91
10	6102	CASH IN PAYROLL CLEARING ACCT	22,656.07	994,025.02
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
TOTAL ASSETS			-1,317,673.10	4,582,437.93
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-17,757.84
10	7421A	ACCOUNTS PAYABLE ACI	5,618.75	-9,488.68
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-21,861.27	-15,477.73
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	-130,473.18	274,449.09
TOTAL LIABILITIES			-146,715.70	220,861.84
FUND BALANCE				
10	6302	REVENUES CONTROL	220,533.75	-9,730,668.39
10	7602	EXPENDITURES CONTROL	1,113,381.87	6,040,663.78
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	130,473.18	-274,449.09
10	8770	UNASSIGNED FUND BALANCE	.00	-767,050.07
TOTAL FUND BALANCE			1,464,388.80	-4,803,299.77
TOTAL LIABILITIES + FUND BALANCE			<u>1,317,673.10</u>	<u>-4,582,437.93</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-280,434.89	225,581.55
		TOTAL ASSETS	-280,434.89	225,581.55
LIABILITIES				
20	7421A	ACCOUNTS PAYABLE ACI	-1,033.42	-2,335.67
20	7603	PURCHASE OBLIGATIONS	-67,447.86	36,655.70
		TOTAL LIABILITIES	-68,481.28	34,320.03
FUND BALANCE				
20	6302	REVENUES CONTROL	-22,484.38	-1,632,563.44
20	7602	EXPENDITURES CONTROL	303,952.69	1,673,696.56
20	8753	ASSIGNED-PURCH OBL - CURRENT	67,447.86	-36,655.70
20	8770	UNASSIGNED FUND BALANCE	.00	-264,379.00
		TOTAL FUND BALANCE	348,916.17	-259,901.58
TOTAL LIABILITIES + FUND BALANCE			280,434.89	-225,581.55

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FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	5,384.27	90,053.81
		TOTAL ASSETS	5,384.27	90,053.81
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	2,516.03	-237.52
21	7603	PURCHASE OBLIGATIONS	-4,456.21	8,300.18
		TOTAL LIABILITIES	-1,940.18	8,062.66
FUND BALANCE				
21	6302	REVENUES CONTROL	-13,362.00	-125,377.61
21	7602	EXPENDITURES CONTROL	5,461.70	35,561.32
21	8753	ASSIGNED-PURCH OBL - CURRENT	4,456.21	-8,300.18
		TOTAL FUND BALANCE	-3,444.09	-98,116.47
		TOTAL LIABILITIES + FUND BALANCE	-5,384.27	-90,053.81

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

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BATH COUNTY BOARD OF EDUCATION
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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	88,736.56	-249,971.01
	TOTAL ASSETS		<u>88,736.56</u>	<u>-249,971.01</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-544,470.00	-1,019,713.06
32	7602	EXPENDITURES CONTROL	455,733.44	1,269,684.07
	TOTAL FUND BALANCE		<u>-88,736.56</u>	<u>249,971.01</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -88,736.56 =====</u>	<u>===== 249,971.01 =====</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-500,816.04	5,222,160.77
		TOTAL ASSETS	-500,816.04	5,222,160.77
LIABILITIES				
36	7421A	ACCOUNTS PAYABLE ACI	-498.89	-498.89
36	7603	PURCHASE OBLIGATIONS	22,801.16	22,801.16
		TOTAL LIABILITIES	22,302.27	22,302.27
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	501,314.93	3,390,253.66
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-8,611,915.54
36	8753	ASSIGNED-PURCH OBL - CURRENT	-22,801.16	-22,801.16
		TOTAL FUND BALANCE	478,513.77	-5,244,463.04
TOTAL LIABILITIES + FUND BALANCE			500,816.04	-5,222,160.77

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-455,733.44	.00
	TOTAL LIABILITIES		-455,733.44	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-455,733.44	-1,226,378.07
40	7602	EXPENDITURES CONTROL	455,733.44	1,226,378.07
40	8753	ASSIGNED-PURCH OBL - CURRENT	455,733.44	.00
	TOTAL FUND BALANCE		455,733.44	.00
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	-91,534.79	1,305,267.12
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			-91,534.79	1,705,492.01
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	714.00	-460.00
51	7541O	NET PENSION LIABILITY	.00	-340,107.97
51	7541P	NET PENSION LIABILITY	.00	-873,557.76
51	7603	PURCHASE OBLIGATIONS	-106,846.81	9,601.00
51	7700O	DEF INFLOW OF RESOURCES	.00	-17,807.12
51	7700P	DEF INFLOW OF RESOURCES	.00	-117,762.57
TOTAL LIABILITIES			-106,132.81	-1,340,094.42
FUND BALANCE				
51	6302	REVENUES CONTROL	-8,258.34	-1,925,641.28
51	7602	EXPENDITURES CONTROL	99,079.13	742,199.60
51	8737O	RESTRICTED - OTHER	.00	265,327.56
51	8737P	RESTRICTED-OTHER	.00	687,658.79
51	8753	ASSIGNED-PURCH OBL - CURRENT	106,846.81	-9,601.00
51	8770	UNASSIGNED FUND BALANCE	.00	-125,341.26
TOTAL FUND BALANCE			197,667.60	-365,397.59
TOTAL LIABILITIES + FUND BALANCE			<u>91,534.79</u>	<u>-1,705,492.01</u>

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FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-2,754.50	4,854.80
52	64000	DEF OUTFLOW OF RESOURCES	.00	23,429.38
52	6400P	DEF OUTFLOW OF RESOURCES	.00	75,882.30
TOTAL ASSETS			-2,754.50	104,166.48
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	-938.00	1,000.00
52	77000	DEF INFLOW OF RESOURCES	.00	-4,506.11
52	7700P	DEF INFLOW OF RESOURCES	.00	-29,799.96
TOTAL LIABILITIES			-938.00	-223,300.97
FUND BALANCE				
52	6302	REVENUES CONTROL	-8,448.00	-84,039.96
52	7602	EXPENDITURES CONTROL	11,202.50	80,914.00
52	8737O	RESTRICTED - OTHER	.00	67,141.46
52	8737P	RESTRICTED-OTHER PENSION	.00	57,847.83
52	8753	ASSIGNED-PURCH OBL - CURRENT	938.00	-1,000.00
52	8770	UNASSIGNED FUND BALANCE	.00	-1,728.84
TOTAL FUND BALANCE			3,692.50	119,134.49
TOTAL LIABILITIES + FUND BALANCE			2,754.50	-104,166.48

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FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-282.18	1,821.21
		TOTAL ASSETS	-282.18	1,821.21
LIABILITIES				
53	7421A	ACCOUNTS PAYABLE ACI	-55.00	-176.75
53	7603	PURCHASE OBLIGATIONS	-471.00	1,049.95
		TOTAL LIABILITIES	-526.00	873.20
FUND BALANCE				
53	6302	REVENUES CONTROL	-425.00	-7,244.19
53	7602	EXPENDITURES CONTROL	762.18	5,599.73
53	8753	ASSIGNED-PURCH OBL - CURRENT	471.00	-1,049.95
		TOTAL FUND BALANCE	808.18	-2,694.41
TOTAL LIABILITIES + FUND BALANCE			282.18	-1,821.21

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FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	.00	21,237.73
	TOTAL ASSETS		.00	21,237.73
FUND BALANCE				
70	6302	REVENUES CONTROL	.00	-35.16
70	7602	EXPENDITURES CONTROL	.00	1,000.00
70	8730	RESTRICTED FUND BALANCE	.00	-22,196.61
70	8770	UNASSIGNED FUND BALANCE	.00	-5.96
	TOTAL FUND BALANCE		.00	-21,237.73
TOTAL LIABILITIES + FUND BALANCE			.00	-21,237.73

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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 & BLDG IMPROVEMENT	.00	34,135,438.73
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	.00	-10,267,651.92
80	6231	TECHNOLOGY EQUIPMENT	10,994.00	2,038,186.33
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	.00	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			10,994.00	29,219,346.67
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	.00	144.42
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-10,994.00	-29,219,491.09
TOTAL FUND BALANCE			-10,994.00	-29,219,346.67
TOTAL LIABILITIES + FUND BALANCE			-10,994.00	-29,219,346.67

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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	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

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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

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