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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-591,749.06	3,203,230.36
10	6102	CASH IN PAYROLL CLEARING ACCT	44,884.48	1,549,786.38
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
10	6153	ACCOUNTS RECEIVABLE	-54,175.95	.00
TOTAL ASSETS			-601,040.53	4,783,016.74
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	1,110,006.87	-405.83
10	7421A	ACCOUNTS PAYABLE ACI	-1,971.48	-28,753.28
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-4,877.70	-16,252.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	952.59
10	7472	FICA WITHHELD PAYABLE	.00	1,649.50
10	7474	KTRS WITHHELD PAYABLE	.00	-983.47
10	7475	CERS WITHHELD PAYABLE	.00	-12,339.59
10	7603	PURCHASE OBLIGATIONS	63,064.59	63,064.59
TOTAL LIABILITIES			1,166,222.28	6,932.51
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,014,368.86	-5,014,368.86
10	7602	EXPENDITURES CONTROL	359,280.20	359,280.20
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-63,064.59	-63,064.59
10	8770	UNASSIGNED FUND BALANCE	4,152,971.50	.00
TOTAL FUND BALANCE			-565,181.75	-4,789,949.25
TOTAL LIABILITIES + FUND BALANCE			601,040.53	-4,783,016.74

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-64,176.11	58,577.90
20	6153	ACCOUNTS RECEIVABLE	-199,113.31	.00
TOTAL ASSETS			-263,289.42	58,577.90
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	1,805.01	.00
20	7421A	ACCOUNTS PAYABLE ACI	-3,513.36	-4,065.36
20	7481	ADVANCES FROM GRANTORS	319,510.31	.00
20	7603	PURCHASE OBLIGATIONS	198,403.07	198,403.07
TOTAL LIABILITIES			516,205.03	194,337.71
FUND BALANCE				
20	6302	REVENUES CONTROL	-163,780.80	-163,780.80
20	7602	EXPENDITURES CONTROL	109,268.26	109,268.26
20	8753	ASSIGNED-PURCH OBL - CURRENT	-198,403.07	-198,403.07
TOTAL FUND BALANCE			-252,915.61	-252,915.61
TOTAL LIABILITIES + FUND BALANCE			=====263,289.42=====	===== -58,577.90=====

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FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-40.35	96,973.71
		TOTAL ASSETS	-40.35	96,973.71
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	540.35	.00
21	7421A	ACCOUNTS PAYABLE ACI	.00	-63.60
21	7603	PURCHASE OBLIGATIONS	1,850.00	1,850.00
		TOTAL LIABILITIES	2,390.35	1,786.40
FUND BALANCE				
21	6302	REVENUES CONTROL	-96,910.11	-96,910.11
21	8747	COMMITTED - OTHER	96,410.11	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,850.00	-1,850.00
		TOTAL FUND BALANCE	-2,350.00	-98,760.11
		TOTAL LIABILITIES + FUND BALANCE	40.35	-96,973.71

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	86,105.00	86,105.00
		TOTAL ASSETS	86,105.00	86,105.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-86,105.00	-86,105.00
		TOTAL FUND BALANCE	-86,105.00	-86,105.00
		TOTAL LIABILITIES + FUND BALANCE	-86,105.00	-86,105.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-80,317.26	41,253.46
	TOTAL ASSETS		-80,317.26	41,253.46
FUND BALANCE				
32	6302	REVENUES CONTROL	-506,216.00	-506,216.00
32	7602	EXPENDITURES CONTROL	586,533.26	586,533.26
32	8737	RESTRICTED - OTHER	.00	-21,991.10
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-99,579.62
	TOTAL FUND BALANCE		80,317.26	-41,253.46
TOTAL LIABILITIES + FUND BALANCE			80,317.26	-41,253.46

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	95,125.35
		TOTAL ASSETS	.00	95,125.35
LIABILITIES				
36	7421A	ACCOUNTS PAYABLE ACI	.00	-749.00
36	7603	PURCHASE OBLIGATIONS	6,035.00	6,035.00
		TOTAL LIABILITIES	6,035.00	5,286.00
FUND BALANCE				
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-94,376.35
36	8753	ASSIGNED-PURCH OBL - CURRENT	-6,035.00	-6,035.00
		TOTAL FUND BALANCE	-6,035.00	-100,411.35
		TOTAL LIABILITIES + FUND BALANCE	.00	-95,125.35

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-586,533.26	-586,533.26
40	7602	EXPENDITURES CONTROL	586,533.26	586,533.26
TOTAL FUND BALANCE			.00	.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	2,251.56	2,189,768.84
51	6153	ACCOUNTS RECEIVABLE	-15,156.86	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	2,460.30
51	6400O	DEF OUTFLOW OF RESOURCES	.00	43,398.39
51	6400P	DEF OUTFLOW OF RESOURCES	.00	174,791.20
TOTAL ASSETS			-12,905.30	2,410,418.73
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	550.00	.00
51	7421A	ACCOUNTS PAYABLE ACI	-59.00	-59.00
51	7541O	NET PENSION LIABILITY	.00	-284,311.62
51	7541P	NET PENSION LIABILITY	.00	-849,508.43
51	7603	PURCHASE OBLIGATIONS	116,966.75	116,966.75
51	7700O	DEF INFLOW OF RESOURCES	.00	-31,674.00
51	7700P	DEF INFLOW OF RESOURCES	.00	-80,481.47
TOTAL LIABILITIES			117,457.75	-1,129,067.77
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,206,988.93	-2,206,988.93
51	7602	EXPENDITURES CONTROL	13,303.27	13,303.27
51	8737O	RESTRICTED - OTHER	.00	272,587.23
51	8737P	RESTRICTED-OTHER	.00	755,198.70
51	8739	RESTRICTED-NET ASSETS	2,206,099.96	1,515.52
51	8753	ASSIGNED-PURCH OBL - CURRENT	-116,966.75	-116,966.75
TOTAL FUND BALANCE			-104,552.45	-1,281,350.96
TOTAL LIABILITIES + FUND BALANCE			12,905.30	-2,410,418.73

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FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	4,064.36	37,622.96
52	6153	ACCOUNTS RECEIVABLE	-9,666.97	.00
52	6400O	DEF OUTFLOW OF RESOURCES	.00	11,264.45
52	6400P	DEF OUTFLOW OF RESOURCES	.00	44,011.06
TOTAL ASSETS			-5,602.61	92,898.47
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	22.67	.00
52	7541O	NET PENSION LIABILITY	.00	-72,265.78
52	7541P	NET PENSION LIABILITY	.00	-97,982.55
52	7603	PURCHASE OBLIGATIONS	272.67	272.67
52	7700O	DEF INFLOW OF RESOURCES	.00	-7,935.52
52	7700P	DEF INFLOW OF RESOURCES	.00	-20,579.58
TOTAL LIABILITIES			295.34	-198,490.76
FUND BALANCE				
52	6302	REVENUES CONTROL	-47,576.90	-47,576.90
52	7602	EXPENDITURES CONTROL	9,953.94	9,953.94
52	8737O	RESTRICTED - OTHER	.00	68,936.85
52	8737P	RESTRICTED-OTHER PENSION	.00	74,551.07
52	8739	RESTRICTED-NET ASSETS	43,202.90	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-272.67	-272.67
TOTAL FUND BALANCE			5,307.27	105,592.29
TOTAL LIABILITIES + FUND BALANCE			<u>5,602.61</u>	<u>-92,898.47</u>

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FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-83.82	493.51
		TOTAL ASSETS	-83.82	493.51
LIABILITIES				
53	7421	ACCOUNTS PAYABLE	83.82	.00
		TOTAL LIABILITIES	83.82	.00
FUND BALANCE				
53	6302	REVENUES CONTROL	-493.51	-493.51
53	8739	RESTRICTED-NET ASSETS	493.51	.00
		TOTAL FUND BALANCE	.00	-493.51
TOTAL LIABILITIES + FUND BALANCE			83.82	-493.51

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FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	9.06	19,559.76
	TOTAL ASSETS		9.06	19,559.76
FUND BALANCE				
70	6302	REVENUES CONTROL	-9.06	-9.06
70	8730	RESTRICTED FUND BALANCE	.00	-19,550.70
	TOTAL FUND BALANCE		-9.06	-19,559.76
TOTAL LIABILITIES + FUND BALANCE			-9.06	-19,559.76

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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	1,124,210.27	
80	6212	ACCUM DEPR LAND IMPROVEMENTS	.00	-964,010.70	
80	6221	BUILDINGS & BLDING IMPROVEMENT	.00	34,222,658.92	
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	.00	-11,423,632.83	
80	6231	TECHNOLOGY EQUIPMENT	.00	1,908,896.18	
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-1,636,372.63	
80	6241	VEHICLES	.00	3,634,541.19	
80	6242	ACCUM DEPR VEHICLES	.00	-2,919,979.38	
80	6251	GENERAL EQUIPMENT	.00	861,327.28	
80	6252	ACCUM DEPR GENERAL EQUIP	.00	-721,657.49	
80	6261	CONSTRUCTION IN PROGRESS	.00	12,607,238.69	
TOTAL ASSETS			.00	37,211,536.10	
FUND BALANCE	80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-37,211,536.10
TOTAL FUND BALANCE			.00	-37,211,536.10	
TOTAL LIABILITIES + FUND BALANCE			.00	-37,211,536.10	

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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	-74,433.33
81	6231	TECHNOLOGY EQUIPMENT	.00	5,212.63
81	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-3,973.90
81	6241	VEHICLES	.00	35,895.00
81	6242	ACCUM DEPR VEHICLES	.00	-19,886.75
81	6251	GENERAL EQUIPMENT	.00	616,188.39
81	6252	ACCUM DEPR GENERAL EQUIP	.00	-501,972.35
TOTAL ASSETS			.00	365,029.69
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	.00	-365,029.69
TOTAL FUND BALANCE			.00	-365,029.69
TOTAL LIABILITIES + FUND BALANCE			.00	-365,029.69

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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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