

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 1  
gibalsh

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-361,963.53	2,392,110.20
10	6102	CASH IN PAYROLL CLEARING ACCT	3,810.68	840,083.15
10	6105	CASH IN SICK/RETIRE ESCROW	.00	30,000.00
10	6153	ACCOUNTS RECEIVABLE	-185,181.06	.00
TOTAL ASSETS			-543,333.91	3,262,193.35
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	933,811.00	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-3,747.60	-18,036.47
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-201.97
10	7472	FICA WITHHELD PAYABLE	.00	251.41
10	7474	KTRS WITHHELD PAYABLE	.00	-983.47
10	7475	CERS WITHHELD PAYABLE	.00	-12,339.59
10	7603	PURCHASE OBLIGATIONS	70,718.98	70,718.98
TOTAL LIABILITIES			1,000,782.38	39,408.89
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-3,558,952.70	-3,558,952.70
10	7602	EXPENDITURES CONTROL	399,865.44	399,865.44
10	8732	REST SICK LEAVE PAYABLE	.00	-71,796.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-70,718.98	-70,718.98
10	8770	UNASSIGNED FUND BALANCE	2,772,357.77	.00
TOTAL FUND BALANCE			-457,448.47	-3,301,602.24
TOTAL LIABILITIES + FUND BALANCE			<u>543,333.91</u>	<u>-3,262,193.35</u>

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	43,550.55	306,623.62
20	6153	ACCOUNTS RECEIVABLE	-79,445.39	.00
TOTAL ASSETS			-35,894.84	306,623.62
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	301.78	.00
20	7481	ADVANCES FROM GRANTORS	342,216.68	.00
20	7603	PURCHASE OBLIGATIONS	94,978.30	94,978.30
TOTAL LIABILITIES			437,496.76	94,978.30
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-389,805.58	-389,805.58
20	7602	EXPENDITURES CONTROL	83,181.96	83,181.96
20	8753	ASSIGNED-PURCH OBL - CURRENT	-94,978.30	-94,978.30
TOTAL FUND BALANCE			-401,601.92	-401,601.92
TOTAL LIABILITIES + FUND BALANCE			35,894.84	-306,623.62

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 3  
gibalsht

FUND: 21 DISTRICT ACTIVITY FD (ANNUAL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-607.83	68,480.76
	TOTAL ASSETS		-607.83	68,480.76
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	8,283.66	8,283.66
	TOTAL LIABILITIES		8,283.66	8,283.66
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-68,588.59	-68,588.59
21	7602	EXPENDITURES CONTROL	107.83	107.83
21	8747	COMMITTED - OTHER	69,088.59	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-8,283.66	-8,283.66
	TOTAL FUND BALANCE		-7,675.83	-76,764.42
TOTAL LIABILITIES + FUND BALANCE			607.83	-68,480.76

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 4  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	92,000.00	180,146.00
		TOTAL ASSETS	<u>92,000.00</u>	<u>180,146.00</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-92,000.00	-92,000.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-88,146.00
		TOTAL FUND BALANCE	<u>-92,000.00</u>	<u>-180,146.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-92,000.00</u>	<u>=====</u> <u>-180,146.00</u>

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 5  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	55,513.10	659,282.68
	TOTAL ASSETS		55,513.10	659,282.68
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-470,360.00	-470,360.00
32	7602	EXPENDITURES CONTROL	414,846.90	414,846.90
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-603,769.58
	TOTAL FUND BALANCE		-55,513.10	-659,282.68
TOTAL LIABILITIES + FUND BALANCE			-55,513.10	-659,282.68

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 6  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-350,087.22	-329,707.03
		TOTAL ASSETS	-350,087.22	-329,707.03
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	14,500.00	.00
		TOTAL LIABILITIES	14,500.00	.00
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	335,587.22	335,587.22
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-5,880.19
		TOTAL FUND BALANCE	335,587.22	329,707.03
TOTAL LIABILITIES + FUND BALANCE			=====350,087.22=====	=====329,707.03=====

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 7  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-414,846.90	-414,846.90
40	7602	EXPENDITURES CONTROL	414,846.90	414,846.90
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 8  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	13,418.93	979,536.46
51	6171	INVENTORIES FOR CONSUMPTION	.00	4,558.86
51	6400	DEF OUTFLOW OF RESOURCES	.00	145,054.32
TOTAL ASSETS			<u>13,418.93</u>	<u>1,129,149.64</u>
<b>LIABILITIES</b>				
51	7541	NET PENSION LIABILITY	.00	-647,467.37
51	7603	PURCHASE OBLIGATIONS	12,961.75	12,961.75
TOTAL LIABILITIES			<u>12,961.75</u>	<u>-634,505.62</u>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-994,802.27	-994,802.27
51	7602	EXPENDITURES CONTROL	10,706.95	10,706.95
51	8737P	RESTRICTED-OTHER	.00	502,413.05
51	8739	RESTRICTED-NET ASSETS	970,676.39	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-12,961.75	-12,961.75
TOTAL FUND BALANCE			<u>-26,380.68</u>	<u>-494,644.02</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-13,418.93</u></u>	<u><u>-1,129,149.64</u></u>



08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 9  
gibalsht

FUND: 52 CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	3,593.67	664.84
52	6153	ACCOUNTS RECEIVABLE	-12,766.44	.00
52	6400	DEF OUTFLOW OF RESOURCES	.00	35,362.73
TOTAL ASSETS			-9,172.77	36,027.57
<b>LIABILITIES</b>				
52	7541	NET PENSION LIABILITY	.00	-45,718.86
52	7603	PURCHASE OBLIGATIONS	2,240.00	2,240.00
TOTAL LIABILITIES			2,240.00	-43,478.86
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-11,094.61	-11,094.61
52	7602	EXPENDITURES CONTROL	10,429.77	10,429.77
52	8737P	RESTRICTED-OTHER PENSION	.00	10,356.13
52	8739	RESTRICTED-NET ASSETS	9,837.61	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-2,240.00	-2,240.00
TOTAL FUND BALANCE			6,932.77	7,451.29
TOTAL LIABILITIES + FUND BALANCE			9,172.77	-36,027.57

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 10  
gibalsht

FUND: 53 PRESCHOOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	-798.00	12,288.29
	TOTAL ASSETS		-798.00	12,288.29
<b>FUND BALANCE</b>				
53	6302	REVENUES CONTROL	-13,086.29	-13,086.29
53	7602	EXPENDITURES CONTROL	798.00	798.00
53	8739	RESTRICTED-NET ASSETS	13,086.29	.00
	TOTAL FUND BALANCE		798.00	-12,288.29
TOTAL LIABILITIES + FUND BALANCE			798.00	-12,288.29

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 11  
gibalsht

FUND: 7000 TRUST/AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	-494.24	22,632.23
	TOTAL ASSETS		-494.24	22,632.23
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-5.76	-5.76
70	7602	EXPENDITURES CONTROL	500.00	500.00
70	8730	RESTRICTED FUND BALANCE	.00	-23,126.47
	TOTAL FUND BALANCE		494.24	-22,632.23
TOTAL LIABILITIES + FUND BALANCE			494.24	-22,632.23

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 12  
gibalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
<b>ASSETS</b>					
80	6201	LAND	.00	518,316.60	
80	6211	LAND IMPROVEMENTS	.00	1,066,760.77	
80	6212	ACCUM DEPR LAND IMPROVEMENTS	.00	-921,195.86	
80	6221	BUILDINGS & BLDING IMPROVEMENT	.00	39,092,760.70	
80	6222	ACCUM DEPR BLDG IMPROVEMENTS	.00	-10,156,556.90	
80	6231	TECHNOLOGY EQUIPMENT	.00	2,069,298.33	
80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-1,702,335.36	
80	6241	VEHICLES	.00	3,362,029.00	
80	6242	ACCUM DEPR VEHICLES	.00	-2,378,214.15	
80	6251	GENERAL EQUIPMENT	.00	857,366.54	
80	6252	ACCUM DEPR GENERAL EQUIP	.00	-691,275.52	
80	6261	CONSTRUCTION IN PROGRESS	.00	-5,190,437.12	
TOTAL ASSETS			.00	25,926,517.03	
FUND BALANCE	80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-25,926,517.03
TOTAL FUND BALANCE			.00	-25,926,517.03	
TOTAL LIABILITIES + FUND BALANCE			.00	-25,926,517.03	

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 13  
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6221	BUILDINGS & BLDING IMPROVEMENT	.00	308,000.00
81	6222	ACCUM DEPR BLDG IMPROVMENTS	.00	-55,953.33
81	6231	TECHNOLOGY EQUIPMENT	.00	16,529.40
81	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-11,681.64
81	6241	VEHICLES	.00	19,995.00
81	6242	ACCUM DEPR VEHICLES	.00	-999.75
81	6251	GENERAL EQUIPMENT	.00	559,428.89
81	6252	ACCUM DEPR GENERAL EQUIP	.00	-423,263.81
TOTAL ASSETS			.00	412,054.76
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	.00	-412,054.76
TOTAL FUND BALANCE			.00	-412,054.76
TOTAL LIABILITIES + FUND BALANCE			.00	-412,054.76

08/02/2017 14:52  
9025bcom

BATH COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

P 14  
gibalsht

FUND: 84 ADULT EDUCATION ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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 \*\*