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BATH COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,690,108.62
CASH IN PAYROLL CLEARING ACCT	1,499,315.85
CASH IN SICK/RETIRE ESCROW	30,000.00
ACCOUNTS RECEIVABLE	183,137.58
TOTAL ASSETS	5,402,562.05
LIABILITIES	
ACCOUNTS PAYABLE	-1,036,427.43
ACCOUNTS PAYABLE ACI	-35,304.40
ACCR SALARIES & BENEFIT PAYABLE	-11,374.30
FEDERAL TAX WITHHELD PAYABLE	-201.97
FICA WITHHELD PAYABLE	2,662.03
KTRS WITHHELD PAYABLE	-983.47
CERS WITHHELD PAYABLE	-12,339.59
TOTAL LIABILITIES	-1,093,969.13
FUND BALANCE	
COMMITTED - SICK LEAVE PAYABLE	-71,796.00
UNASSIGNED FUND BALANCE	-4,236,796.92
TOTAL FUND BALANCE FOR FUND 1	-4,308,592.92

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	145,600.48
ACCOUNTS RECEIVABLE	173,297.41
TOTAL ASSETS	318,897.89
LIABILITIES	
ACCOUNTS PAYABLE	-30,888.28
ACCOUNTS PAYABLE ACI	-32,211.02
ADVANCES FROM GRANTORS	-255,798.59
TOTAL LIABILITIES	-318,897.89

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DISTRICT ACTIVITY FD (ANNUAL) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	95,478.67
TOTAL ASSETS	95,478.67
LIABILITIES	
ACCOUNTS PAYABLE ACI	-857.16
TOTAL LIABILITIES	-857.16
FUND BALANCE	
COMMITTED - OTHER	-94,621.51
TOTAL FUND BALANCE FOR FUND 21	-94,621.51

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	99,579.62
TOTAL ASSETS	99,579.62
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-99,579.62
TOTAL FUND BALANCE FOR FUND 320	-99,579.62

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,299,472.13
TOTAL ASSETS	3,299,472.13
LIABILITIES	
ACCOUNTS PAYABLE	-420,774.22
TOTAL LIABILITIES	-420,774.22
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-2,878,697.91
TOTAL FUND BALANCE FOR FUND 360	-2,878,697.91

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,521,961.44
ACCOUNTS RECEIVABLE	19,619.45
INVENTORIES FOR CONSUMPTION	2,460.30
DEF OUTFLOW OF RESOURCES	43,398.39
DEF OUTFLOW OF RESOURCES	217,352.68
TOTAL ASSETS	1,804,792.26
LIABILITIES	
ACCOUNTS PAYABLE	-606.29
ACCOUNTS PAYABLE ACI	-15.00
NET PENSION LIABILITY	-284,311.62
NET PENSION LIABILITY	-849,508.43
DEF INFLOW OF RESOURCES	-31,674.00
DEF INFLOW OF RESOURCES	-123,042.95
TOTAL LIABILITIES	-1,289,158.29
FUND BALANCE	
RESTRICTED - OTHER	265,327.56
RESTRICTED-OTHER	687,658.79
RESTRICTED-NET ASSETS	-1,468,620.32
TOTAL FUND BALANCE FOR FUND 51	-515,633.97

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CHILD CARE (52)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	6,403.49
DEF OUTFLOW OF RESOURCES	11,264.45
DEF OUTFLOW OF RESOURCES	54,537.33
TOTAL ASSETS	72,205.27
LIABILITIES	
ACCOUNTS PAYABLE ACI	-151.59
NET PENSION LIABILITY	10,587.76
NET PENSION LIABILITY	-72,265.78
NET PENSION LIABILITY	-108,570.31
DEF INFLOW OF RESOURCES	-7,935.52
DEF INFLOW OF RESOURCES	-31,105.85
TOTAL LIABILITIES	-209,441.29
FUND BALANCE	
RESTRICTED - OTHER	67,141.46
RESTRICTED-OTHER PENSION	57,847.83
RESTRICTED-NET ASSETS	12,246.73
TOTAL FUND BALANCE FOR FUND 52	137,236.02

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PRESCHOOL (53)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,985.73
TOTAL ASSETS	1,985.73
LIABILITIES	
ACCOUNTS PAYABLE	-83.82
TOTAL LIABILITIES	-83.82
FUND BALANCE	
RESTRICTED-NET ASSETS	-1,901.91
TOTAL FUND BALANCE FOR FUND 53	-1,901.91

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TRUST/AGENCY FUNDS (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	21,332.61
TOTAL ASSETS	21,332.61
FUND BALANCE	
RESTRICTED FUND BALANCE	-21,332.61
TOTAL FUND BALANCE FOR FUND 7000	-21,332.61

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	518,316.60
LAND IMPROVEMENTS	1,088,911.27
ACCUM DEPR LAND IMPROVEMENTS	-952,369.16
BUILDINGS & BLDG IMPROVEMENT	34,174,582.08
ACCUM DEPR BLDG IMPROVMENTS	-11,069,371.11
TECHNOLOGY EQUIPMENT	2,077,808.07
ACCUM DEPR TECHNOLOGY EQUIP	-1,776,476.64
VEHICLES	3,596,541.19
ACCUM DEPR VEHICLES	-2,741,110.36
GENERAL EQUIPMENT	836,670.08
ACCUM DEPR GENERAL EQUIP	-697,878.40
CONSTRUCTION IN PROGRESS	9,010,603.53
TOTAL ASSETS	34,066,227.15
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-34,066,227.15
TOTAL FUND BALANCE FOR FUND 8	-34,066,227.15

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS & BLDING IMPROVEMENT	308,000.00
ACCUM DEPR BLDG IMPROVEMENTS	-68,273.33
TECHNOLOGY EQUIPMENT	11,470.12
ACCUM DEPR TECHNOLOGY EQUIP	-9,823.99
VEHICLES	35,895.00
ACCUM DEPR VEHICLES	-12,707.75
GENERAL EQUIPMENT	569,324.89
ACCUM DEPR GENERAL EQUIP	-470,864.72
TOTAL ASSETS	363,020.22
FUND BALANCE	
INVESTMENT BUSINESS ASSETS	-363,020.22
TOTAL FUND BALANCE FOR FUND 81	-363,020.22

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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

