

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,070,376.62	10,650,327.50
10	6102	CASH IN PAYROLL CLEARING ACCT	782.87	1,839,186.89
10	6104	PETTY CASH	.00	25.00
10	6153	ACCOUNTS RECEIVABLE	-511,210.07	.00
10	6181	PREPAID EXPENSES - DEPOSITS	-5,383.00	72,553.97
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	2,016.21	6,666.35
TOTAL ASSETS			-1,584,170.61	12,568,759.71
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-2,556.96	-2,829.81
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-34,423.56	-69,701.93
10	7461A	UNEMPLOYMENT TAX PAYABLE	-4,786.63	-4,983.11
10	7461D	DELTA DENTA W/H	32.24	-9,459.02
10	7461F	FSA & DEP CARE	1,781.76	-73,605.81
10	7461HI	HEALTH INSURANCE	11,283.06	357,533.77
10	7461SL	STATE LIFE	273.26	-7,438.45
10	7469	LOCAL TAX WITHHELD PAYABLE	-73.59	-73.59
10	7471	FEDERAL TAX WITHHELD PAYABLE	98.59	98.59
10	7472	FICA WITHHELD PAYABLE	48.74	48.74
10	7473	STATE TAX WITHHELD PAYABLE	65.86	65.86
10	7474	KTRS WITHHELD PAYABLE	298.27	298.27
10	7481	DEFERRED REVENUE	.00	-575,551.00
10	7551	COMPENSATED ABSENCES	.00	-480,100.14
10	7603	PURCHASE OBLIGATIONS	25,062.48	1,917,130.33
TOTAL LIABILITIES			-2,896.48	1,051,432.70
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,567,542.77	-15,237,706.33
10	7602	EXPENDITURES CONTROL	5,179,672.34	7,415,488.59
10	8742	COMMITTED - SICK LEAVE	.00	-457,888.08
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	-25,062.48	-1,917,130.33
TOTAL FUND BALANCE			1,587,067.09	-13,620,192.41
TOTAL LIABILITIES + FUND BALANCE			1,584,170.61	-12,568,759.71

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-71,355.93	-222,649.96
		TOTAL ASSETS	-71,355.93	-222,649.96
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	125.00
20	7603	PURCHASE OBLIGATIONS	-208,950.54	1,278,526.39
		TOTAL LIABILITIES	-208,950.54	1,278,651.39
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,004,571.52	-1,393,655.56
20	7602	EXPENDITURES CONTROL	1,075,927.45	1,616,180.52
20	8753	ASSIGNED-PURCH OBL - CURRENT	208,950.54	-1,278,526.39
		TOTAL FUND BALANCE	280,306.47	-1,056,001.43
		TOTAL LIABILITIES + FUND BALANCE	71,355.93	222,649.96

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BALANCE SHEET FOR 2023 2

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	31,829.83	700,926.57
21	6102	CASH	237,261.49	237,702.23
		TOTAL ASSETS	269,091.32	938,628.80
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	27,378.29	132,754.19
		TOTAL LIABILITIES	27,378.29	132,854.46
FUND BALANCE				
21	6302	REVENUES CONTROL	-284,646.49	-956,525.73
21	7602	EXPENDITURES CONTROL	15,555.17	17,796.66
21	8753	ASSIGNED-PURCH OBL - CURRENT	-27,378.29	-132,754.19
		TOTAL FUND BALANCE	-296,469.61	-1,071,483.26
		TOTAL LIABILITIES + FUND BALANCE	-269,091.32	-938,628.80

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BALANCE SHEET FOR 2023 2

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-67,146.26	-62,726.20
25	6102	CASH IN PAYROLL CLEARING ACCT	69,307.35	833,773.20
		TOTAL ASSETS	2,161.09	771,047.00
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-21,783.59
25	7603	PURCHASE OBLIGATIONS	27,654.03	115,253.98
		TOTAL LIABILITIES	27,654.03	93,470.39
FUND BALANCE				
25	6302	REVENUES CONTROL	-70,119.09	-72,538.87
25	7602	EXPENDITURES CONTROL	67,958.00	68,225.97
25	8737	RESTRICTED - OTHER	.00	-744,950.51
25	8753	ASSIGNED-PURCH OBL - CURRENT	-27,654.03	-115,253.98
		TOTAL FUND BALANCE	-29,815.12	-864,517.39
		TOTAL LIABILITIES + FUND BALANCE	-2,161.09	-771,047.00

BALANCE SHEET FOR 2023 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	1,058,770.00
		TOTAL ASSETS	.00	1,058,770.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-436,257.00
31	8737	RESTRICTED - OTHER	.00	-622,513.00
		TOTAL FUND BALANCE	.00	-1,058,770.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,058,770.00

BALANCE SHEET FOR 2023 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	2,873,269.57
		TOTAL ASSETS	.00	2,873,269.57
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-2,302,209.00
32	7602	EXPENDITURES CONTROL	.00	1,648,649.52
32	8737	RESTRICTED - OTHER	.00	-2,219,710.09
		TOTAL FUND BALANCE	.00	-2,873,269.57
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,873,269.57

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BALANCE SHEET FOR 2023 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-99,596,010.50	5,257,364.36
36	6111	INVESTMENTS	97,466,293.98	97,466,293.98
		TOTAL ASSETS	-2,129,716.52	102,723,658.34
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	69,958,439.76	95,492,340.09
		TOTAL LIABILITIES	69,958,439.76	95,492,340.09
FUND BALANCE				
36	6302	REVENUES CONTROL	-72,679.98	-107,123,936.61
36	7602	EXPENDITURES CONTROL	2,202,396.50	5,694,336.43
36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
36	8753	ASSIGNED-PURCH OBL - CURRENT	-69,958,439.76	-95,492,340.09
		TOTAL FUND BALANCE	-67,828,723.24	-198,215,998.43
		TOTAL LIABILITIES + FUND BALANCE	2,129,716.52	-102,723,658.34

BALANCE SHEET FOR 2023 2

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-1,681,399.37
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
	TOTAL ASSETS		.00	-1,678,994.27
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	1,683,314.04
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		.00	1,678,994.27
TOTAL LIABILITIES + FUND BALANCE			.00	1,678,994.27

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	332,998.68	467,567.42
51	6102	CASH FOOD SERVICE DEPOSIT	-671,658.74	58,420.54
51	6171	INVENTORIES FOR CONSUMPTION	.00	38,042.67
51	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	312,292.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	268,504.00
	TOTAL ASSETS		-338,660.06	1,144,826.63
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	20.00
51	75410	UNFUNDED OPEB LIABILITY	.00	-829,420.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-1,106,953.00
51	7603	PURCHASE OBLIGATIONS	1,219,659.31	1,419,486.02
51	77000	DEFERRED INFLOW RES OPEB	.00	-275,652.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-20,323.00
	TOTAL LIABILITIES		1,219,659.31	-812,841.98
FUND BALANCE				
51	6302	REVENUES CONTROL	-80,776.91	-1,241,730.04
51	7602	EXPENDITURES CONTROL	419,436.97	568,172.41
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	792,780.00
51	8737P	RESTRICTED-PENSION	.00	858,772.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	109,507.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,219,659.31	-1,419,486.02
	TOTAL FUND BALANCE		-880,999.25	-331,984.65
	TOTAL LIABILITIES + FUND BALANCE		338,660.06	-1,144,826.63

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 2

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-37,633.52	537,950.96
52	6102	DAYCARE DEPOSITORY ACCT	70,430.91	74,690.80
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	70,259.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	60,407.00
TOTAL ASSETS			32,797.39	743,307.76
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITY	.00	-186,601.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-249,040.00
52	7603	PURCHASE OBLIGATIONS	4,332.54	56,666.52
52	77000	DEFERRED INFLOW RES OPEB	.00	-62,016.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-4,572.00
TOTAL LIABILITIES			4,332.54	-445,562.48
FUND BALANCE				
52	6302	REVENUES CONTROL	-70,430.91	-650,275.28
52	7602	EXPENDITURES CONTROL	37,633.52	37,633.52
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	178,358.00
52	8737P	RESTRICTED-PENSION	.00	193,205.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-4,332.54	-56,666.52
TOTAL FUND BALANCE			-37,129.93	-297,745.28
TOTAL LIABILITIES + FUND BALANCE			-32,797.39	-743,307.76

BALANCE SHEET FOR 2023 2

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-1,500.00	38,107.71
		TOTAL ASSETS	-1,500.00	38,107.71
FUND BALANCE				
70	6302	REVENUES CONTROL	.00	-35,607.71
70	7602	EXPENDITURES CONTROL	1,500.00	2,500.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	1,500.00	-38,107.71
		TOTAL LIABILITIES + FUND BALANCE	1,500.00	-38,107.71

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BALANCE SHEET FOR 2023 2

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	9,258,173.23
80	6211	LAND IMPROVEMENTS	.00	6,894,850.50
80	6221	BUILDING AND IMPROVEMENTS	.00	305,091,591.42
80	6231	TECHNOLOGY EQUIPMENT	-19,320.00	2,095,792.83
80	6241	VEHICLES	.00	9,535,480.85
80	6251	GENERAL EQUIPMENT	-11,110.92	2,800,016.22
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,239,357.00
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			-30,430.92	337,924,675.05
LIABILITIES				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-3,735,928.30
80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-76,980,705.32
80	6232	ACCUM DEP - TECHNOLOGY	19,185.45	-1,043,274.57
80	6242	ACCUM DEP - VEHICLES	.00	-6,240,824.11
80	6252	ACCUM DEP - GENERAL EQUIPMENT	11,110.92	-2,038,657.14
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-2,863.12
TOTAL LIABILITIES			30,296.37	-90,042,252.56
FUND BALANCE				
80	6302	REVENUES CONTROL	64.78	10,667.34
80	7602	EXPENDITURES CONTROL	69.77	5,765.53
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-247,898,855.36
TOTAL FUND BALANCE			134.55	-247,882,422.49
TOTAL LIABILITIES + FUND BALANCE			30,430.92	-337,924,675.05

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 2

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	26,934.47
81	6241	VEHICLES	.00	40,628.41
81	6251	GENERAL EQUIPMENT	-4,793.21	2,177,852.12
	TOTAL ASSETS		-4,793.21	2,245,415.00
LIABILITIES				
81	6232	ACCUM DEP - TECHNOLOGY	.00	-6,674.97
81	6242	ACCUM DEP - VEHICLES	.00	-17,621.95
81	6252	ACCUM DEP - GENERAL EQUIPMENT	4,618.69	-1,778,092.50
	TOTAL LIABILITIES		4,618.69	-1,802,389.42
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	174.52	174.52
81	8711	Capital Assets, Net of Debt	.00	-443,200.10
	TOTAL FUND BALANCE		174.52	-443,025.58
	TOTAL LIABILITIES + FUND BALANCE		4,793.21	-2,245,415.00

** END OF REPORT - Generated by Melinda Chapley **