

\*\*\*SCOTT COUNTY SCHOOLS\*\*\*



BALANCE SHEET FOR 2022 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,052,993.60	15,736,817.13
10	6102	CASH IN PAYROLL CLEARING ACCT	11,868.44	1,841,885.06
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	-41,297.17	-272,832.59
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	897.21	14,133.82
		<b>TOTAL ASSETS</b>	<b>-1,081,525.12</b>	<b>17,320,028.42</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-272.85
10	7461	ACCR SALARIES & BENEFIT PAYABLE	29,664.68	-45,223.90
10	7461A	UNEMPLOYMENT TAX PAYABLE	-2,963.60	-75,429.37
10	7461B	DELTA DENTAL COBRA	.00	-73.04
10	7461D	DELTA DENTA W/H	23.72	-10,592.58
10	7461F	FSA & DEP CARE	-1,031.99	-74,069.61
10	7461HI	HEALTH INSURANCE	98.77	358,486.13
10	7461SL	STATE LIFE	42.50	-7,563.73
10	7469	LOCAL TAX WITHHELD PAYABLE	8.63	14.57
10	7472	FICA WITHHELD PAYABLE	10.00	10.00
10	7473	STATE TAX WITHHELD PAYABLE	9.26	9.26
10	7474	KTRS WITHHELD PAYABLE	54.70	54.70
10	7481	DEFERRED REVENUE	.00	-575,551.00
10	7551	COMPENSATED ABSENCES	.00	-528,389.94
10	7603	PURCHASE OBLIGATIONS	-98,948.79	1,133,549.97
		<b>TOTAL LIABILITIES</b>	<b>-73,032.12</b>	<b>174,958.61</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,628,529.00	-68,392,483.38
10	7602	EXPENDITURES CONTROL	5,684,137.45	55,961,898.61
10	8742	COMMITTED - SICK LEAVE	.00	-507,896.03
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	98,948.79	-1,133,549.97
		<b>TOTAL FUND BALANCE</b>	<b>1,154,557.24</b>	<b>-17,494,987.03</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,081,525.12</b>	<b>-17,320,028.42</b>

\*\*\*SCOTT COUNTY SCHOOLS\*\*\*



BALANCE SHEET FOR 2022 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	443,205.35	1,442,386.05
		TOTAL ASSETS	443,205.35	1,442,386.05
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	125.00
20	7603	PURCHASE OBLIGATIONS	-170,711.26	1,196,389.25
		TOTAL LIABILITIES	-170,711.26	1,196,514.25
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,390,948.96	-13,447,196.74
20	7602	EXPENDITURES CONTROL	947,743.61	12,004,685.69
20	8753	ASSIGNED-PURCH OBL - CURRENT	170,711.26	-1,196,389.25
		TOTAL FUND BALANCE	-272,494.09	-2,638,900.30
		TOTAL LIABILITIES + FUND BALANCE	-443,205.35	-1,442,386.05

**BALANCE SHEET FOR 2022 11**

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-38,560.57	650,549.91
		<b>TOTAL ASSETS</b>	<b>-38,560.57</b>	<b>650,549.91</b>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	-48,205.75	77,156.04
		<b>TOTAL LIABILITIES</b>	<b>-48,205.75</b>	<b>77,256.31</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-33,558.44	-1,096,118.86
21	7602	EXPENDITURES CONTROL	72,119.01	445,468.68
21	8753	ASSIGNED-PURCH OBL - CURRENT	48,205.75	-77,156.04
		<b>TOTAL FUND BALANCE</b>	<b>86,766.32</b>	<b>-727,806.22</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>38,560.57</b>	<b>-650,549.91</b>

**BALANCE SHEET FOR 2022 11**

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	.00	740,433.91
25	6153	ACCOUNTS RECEIVABLE	.00	1,731.51
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>742,165.42</b>
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	.00	-21,783.59
		<b>TOTAL LIABILITIES</b>	<b>.00</b>	<b>-21,783.59</b>
<b>FUND BALANCE</b>				
25	8737	RESTRICTED - OTHER	.00	-720,381.83
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-720,381.83</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-742,165.42</b>

**BALANCE SHEET FOR 2022 11**

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	436,256.00	622,513.00
		TOTAL ASSETS	436,256.00	622,513.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-436,256.00	-872,513.00
31	7602	EXPENDITURES CONTROL	.00	250,000.00
		TOTAL FUND BALANCE	-436,256.00	-622,513.00
		TOTAL LIABILITIES + FUND BALANCE	-436,256.00	-622,513.00

**BALANCE SHEET FOR 2022 11**

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-844,300.00	743,499.50
		TOTAL ASSETS	-844,300.00	743,499.50
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-13,849,341.00
32	7602	EXPENDITURES CONTROL	844,300.00	13,105,841.50
		TOTAL FUND BALANCE	844,300.00	-743,499.50
		TOTAL LIABILITIES + FUND BALANCE	844,300.00	-743,499.50

**BALANCE SHEET FOR 2022 11**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	836,501.00	1,376,071.16
		<b>TOTAL ASSETS</b>	<b>836,501.00</b>	<b>1,376,071.16</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	52,201.00	643,682.73
		<b>TOTAL LIABILITIES</b>	<b>52,201.00</b>	<b>643,682.73</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-844,300.00	-1,102,216.75
36	7602	EXPENDITURES CONTROL	7,799.00	2,589,038.19
36	8737	RESTRICTED - OTHER	.00	-2,862,892.60
36	8753	ASSIGNED-PURCH OBL - CURRENT	-52,201.00	-643,682.73
		<b>TOTAL FUND BALANCE</b>	<b>-888,702.00</b>	<b>-2,019,753.89</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-836,501.00</b>	<b>-1,376,071.16</b>

**BALANCE SHEET FOR 2022 11**

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-1,784,258.08	-184,054.74
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
40	6181	PREPAID EXPENSES - DEPOSITS	186,925.00	186,925.00
	<b>TOTAL ASSETS</b>		<b>-1,597,333.08</b>	<b>5,275.36</b>
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-12,261,541.50
40	7602	EXPENDITURES CONTROL	1,597,333.08	12,260,585.91
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	<b>TOTAL FUND BALANCE</b>		<b>1,597,333.08</b>	<b>-5,275.36</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>1,597,333.08</b>	<b>-5,275.36</b>



\*\*\*SCOTT COUNTY SCHOOLS\*\*\*



BALANCE SHEET FOR 2022 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	1,176,409.73	-24,863.45
51	6102	CASH FOOD SERVICE DEPOSIT	-966,384.86	690,904.11
51	6171	INVENTORIES FOR CONSUMPTION	.00	141,567.90
51	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	312,292.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	268,504.00
	<b>TOTAL ASSETS</b>		<b>210,024.87</b>	<b>1,388,404.56</b>
<b>LIABILITIES</b>				
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	-186,982.20	310,201.23
51	77000	DEFERRED INFLOW RES OPEB	.00	-275,652.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-20,323.00
	<b>TOTAL LIABILITIES</b>		<b>-186,982.20</b>	<b>-1,922,126.77</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-715,540.39	-5,908,546.44
51	7602	EXPENDITURES CONTROL	505,515.52	5,059,977.75
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	40,940.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	186,982.20	-310,201.23
	<b>TOTAL FUND BALANCE</b>		<b>-23,042.67</b>	<b>533,722.21</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-210,024.87</b>	<b>-1,388,404.56</b>

\*\*\*SCOTT COUNTY SCHOOLS\*\*\*

BALANCE SHEET FOR 2022 11

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	247,458.31	674,225.85
52	6102	DAYCARE DEPOSITORY ACCT	-176,520.73	41,688.11
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	70,259.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	60,407.00
TOTAL ASSETS			<b>70,937.58</b>	<b>846,579.96</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIABILITY	.00	-186,601.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-249,040.00
52	7603	PURCHASE OBLIGATIONS	5,461.01	45,848.91
52	77000	DEFERRED INFLOW RES OPEB	.00	-62,016.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-4,572.00
TOTAL LIABILITIES			<b>5,461.01</b>	<b>-456,380.09</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-117,189.27	-1,173,399.53
52	7602	EXPENDITURES CONTROL	46,251.69	457,485.57
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	178,358.00
52	8737P	RESTRICTED-PENSION	.00	193,205.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-5,461.01	-45,848.91
TOTAL FUND BALANCE			<b>-76,398.59</b>	<b>-390,199.87</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-70,937.58</b>	<b>-846,579.96</b>

**BALANCE SHEET FOR 2022 11**

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	9,844.00	40,607.71
		TOTAL ASSETS	<u>9,844.00</u>	<u>40,607.71</u>
FUND BALANCE				
	70	6302 REVENUES CONTROL	-9,884.00	-40,147.71
	70	7602 EXPENDITURES CONTROL	40.00	4,540.00
	70	8737 RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	<u>-9,844.00</u>	<u>-40,607.71</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-9,844.00</u>	<u>-40,607.71</u>

\*\*\*SCOTT COUNTY SCHOOLS\*\*\*

BALANCE SHEET FOR 2022 11

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	9,258,173.23
80	6211	LAND IMPROVEMENTS	.00	6,894,850.50
80	6221	BUILDING AND IMPROVEMENTS	-4,900.00	304,595,423.20
80	6231	TECHNOLOGY EQUIPMENT	.00	2,173,490.16
80	6241	VEHICLES	.00	9,506,026.92
80	6251	GENERAL EQUIPMENT	-17,033.16	2,663,627.79
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	796,150.00
80	6271	INFRASTRUCTURE	.00	9,413.00
	<b>TOTAL ASSETS</b>		<b>-21,933.16</b>	<b>335,897,154.80</b>
<b>LIABILITIES</b>				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-3,735,928.30
80	6222	ACCUM DEP - BUILDINGS & IMPROV	2,793.00	-77,047,836.04
80	6232	ACCUM DEP - TECHNOLOGY	.00	-1,111,960.72
80	6242	ACCUM DEP - VEHICLES	.00	-6,345,223.41
80	6252	ACCUM DEP - GENERAL EQUIPMENT	8,620.47	-2,061,040.32
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-2,863.12
	<b>TOTAL LIABILITIES</b>		<b>11,413.47</b>	<b>-90,304,851.91</b>
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	9,386.00	-32,919.56
80	7602	EXPENDITURES CONTROL	1,133.69	2,026.81
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-245,561,410.14
	<b>TOTAL FUND BALANCE</b>		<b>10,519.69</b>	<b>-245,592,302.89</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>21,933.16</b>	<b>-335,897,154.80</b>

\*\*\*SCOTT COUNTY SCHOOLS\*\*\*



BALANCE SHEET FOR 2022 11

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	16,944.47
81	6241	VEHICLES	.00	40,628.41
81	6251	GENERAL EQUIPMENT	.00	2,139,670.99
	TOTAL ASSETS		.00	2,197,243.87
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	.00	-1,789,048.11
	TOTAL LIABILITIES		.00	-1,813,345.03
FUND BALANCE				
81	8711	Capital Assets, Net of Debt	.00	-383,898.84
	TOTAL FUND BALANCE		.00	-383,898.84
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,197,243.87

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