

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-5,315,633.32	10,421,183.81
10	6102	CASH IN PAYROLL CLEARING ACCT	-375,583.99	1,466,301.07
10	6104	PETTY CASH	.00	25.00
10	6153	ACCOUNTS RECEIVABLE	473,489.09	473,489.09
10	6181	PREPAID EXPENSES - DEPOSITS	-413.94	-273,246.53
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	847.87	14,981.69
TOTAL ASSETS			-5,217,294.29	12,102,734.13
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-92,450.02	-92,722.87
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,411.47	-43,812.43
10	7461A	UNEMPLOYMENT TAX PAYABLE	-2,721.99	-78,151.36
10	7461B	DELTA DENTAL COBRA	.00	-73.04
10	7461D	DELTA DENTAL W/H	2,535.04	-8,057.54
10	7461F	FSA & DEP CARE	3,618.26	-70,451.35
10	7461HI	HEALTH INSURANCE	7,785.38	366,271.51
10	7461SL	STATE LIFE	121.64	-7,442.09
10	7469	LOCAL TAX WITHHELD PAYABLE	-8.63	5.94
10	7472	FICA WITHHELD PAYABLE	-10.00	.00
10	7473	STATE TAX WITHHELD PAYABLE	-9.26	.00
10	7474	KTRS WITHHELD PAYABLE	-54.70	.00
10	7481	DEFERRED REVENUE	.00	-575,551.00
10	7551	COMPENSATED ABSENCES	48,289.80	-480,100.14
10	7603	PURCHASE OBLIGATIONS	-474,009.41	659,540.56
TOTAL LIABILITIES			-505,502.42	-330,543.81
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,118,706.85	-72,511,190.23
10	7602	EXPENDITURES CONTROL	9,367,494.15	65,329,392.76
10	8742	COMMITTED - SICK LEAVE	50,007.95	-457,888.08
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	474,009.41	-659,540.56
10	8770	UNASSIGNED FUND BALANCE	-50,007.95	-50,007.95
TOTAL FUND BALANCE			5,722,796.71	-11,772,190.32
TOTAL LIABILITIES + FUND BALANCE			5,217,294.29	-12,102,734.13

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2022 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-1,041,924.69	400,461.36
		TOTAL ASSETS	-1,041,924.69	400,461.36
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-3,313.90	-3,188.90
20	7603	PURCHASE OBLIGATIONS	-388,071.89	808,317.36
		TOTAL LIABILITIES	-391,385.79	805,128.46
FUND BALANCE				
20	6302	REVENUES CONTROL	-983,796.35	-14,430,993.09
20	7602	EXPENDITURES CONTROL	2,029,034.94	14,033,720.63
20	8753	ASSIGNED-PURCH OBL - CURRENT	388,071.89	-808,317.36
		TOTAL FUND BALANCE	1,433,310.48	-1,205,589.82
		TOTAL LIABILITIES + FUND BALANCE	1,041,924.69	-400,461.36

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BALANCE SHEET FOR 2022 12

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	34,446.83	684,996.74
		TOTAL ASSETS	34,446.83	684,996.74
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-7,902.25	-7,801.98
21	7603	PURCHASE OBLIGATIONS	-55,701.75	21,454.29
		TOTAL LIABILITIES	-63,604.00	13,652.31
FUND BALANCE				
21	6302	REVENUES CONTROL	-75,753.60	-1,171,872.46
21	7602	EXPENDITURES CONTROL	49,209.02	494,677.70
21	8753	ASSIGNED-PURCH OBL - CURRENT	55,701.75	-21,454.29
		TOTAL FUND BALANCE	29,157.17	-698,649.05
		TOTAL LIABILITIES + FUND BALANCE	-34,446.83	-684,996.74

BALANCE SHEET FOR 2022 12

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	- .03	740,433.88
25	6102	CASH IN PAYROLL CLEARING ACCT	580.03	580.03
25	6153	ACCOUNTS RECEIVABLE	.00	1,731.51
	TOTAL ASSETS		580.00	742,745.42
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-21,783.59
	TOTAL LIABILITIES		.00	-21,783.59
FUND BALANCE				
25	6302	REVENUES CONTROL	-580.00	-580.00
25	8737	RESTRICTED - OTHER	.00	-720,381.83
	TOTAL FUND BALANCE		-580.00	-720,961.83
	TOTAL LIABILITIES + FUND BALANCE		-580.00	-742,745.42

BALANCE SHEET FOR 2022 12

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

BALANCE SHEET FOR 2022 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	1,476,210.59	2,219,710.09
		TOTAL ASSETS	1,476,210.59	2,219,710.09
FUND BALANCE				
	32	6302 REVENUES CONTROL	-1,475,255.00	-15,324,596.00
	32	7602 EXPENDITURES CONTROL	-955.59	13,104,885.91
		TOTAL FUND BALANCE	-1,476,210.59	-2,219,710.09
		TOTAL LIABILITIES + FUND BALANCE	-1,476,210.59	-2,219,710.09

BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-15,093.00	1,360,978.16
		TOTAL ASSETS	-15,093.00	1,360,978.16
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-66,920.00	-66,920.00
36	7603	PURCHASE OBLIGATIONS	-75,956.75	567,725.98
		TOTAL LIABILITIES	-142,876.75	500,805.98
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-1,102,216.75
36	7602	EXPENDITURES CONTROL	82,013.00	2,671,051.19
36	8737	RESTRICTED - OTHER	.00	-2,862,892.60
36	8753	ASSIGNED-PURCH OBL - CURRENT	75,956.75	-567,725.98
		TOTAL FUND BALANCE	157,969.75	-1,861,784.14
		TOTAL LIABILITIES + FUND BALANCE	15,093.00	-1,360,978.16

BALANCE SHEET FOR 2022 12

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-955.59	-185,010.33
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
40	6181	PREPAID EXPENSES - DEPOSITS	.00	186,925.00
	TOTAL ASSETS		-955.59	4,319.77
FUND BALANCE				
40	6302	REVENUES CONTROL	955.59	-12,260,585.91
40	7602	EXPENDITURES CONTROL	.00	12,260,585.91
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		955.59	-4,319.77
TOTAL LIABILITIES + FUND BALANCE			955.59	-4,319.77

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BALANCE SHEET FOR 2022 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	199,066.80	174,203.35
51	6102	CASH FOOD SERVICE DEPOSIT	-692,185.21	-1,281.10
51	6153	ACCOUNTS RECEIVABLE	731,275.47	731,275.47
51	6171	INVENTORIES FOR CONSUMPTION	5,981.77	147,549.67
51	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	312,292.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	268,504.00
TOTAL ASSETS			244,138.83	1,632,543.39
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	20.00
51	7481	DEFERRED REVENUE	-48,111.42	-48,111.42
51	75410	UNFUNDED OPEB LIABILITY	.00	-829,420.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-1,106,953.00
51	7603	PURCHASE OBLIGATIONS	-280,909.44	29,291.79
51	77000	DEFERRED INFLOW RES OPEB	.00	-275,652.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-20,323.00
TOTAL LIABILITIES			-329,020.86	-2,251,147.63
FUND BALANCE				
51	6302	REVENUES CONTROL	-700,964.04	-6,609,510.48
51	7602	EXPENDITURES CONTROL	504,936.63	5,564,914.38
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	280,909.44	-29,291.79
TOTAL FUND BALANCE			84,882.03	618,604.24
TOTAL LIABILITIES + FUND BALANCE			-244,138.83	-1,632,543.39

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2022 12

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-55,322.18	618,903.67
52	6102	DAYCARE DEPOSITORY ACCT	-38,515.90	3,172.21
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	70,259.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	60,407.00
TOTAL ASSETS			-93,838.08	752,741.88
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITY	.00	-186,601.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-249,040.00
52	7603	PURCHASE OBLIGATIONS	-10,244.93	35,603.98
52	77000	DEFERRED INFLOW RES OPEB	.00	-62,016.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-4,572.00
TOTAL LIABILITIES			-10,244.93	-466,625.02
FUND BALANCE				
52	6302	REVENUES CONTROL	-7,474.10	-1,180,873.63
52	7602	EXPENDITURES CONTROL	101,312.18	558,797.75
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	178,358.00
52	8737P	RESTRICTED-PENSION	.00	193,205.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	10,244.93	-35,603.98
TOTAL FUND BALANCE			104,083.01	-286,116.86
TOTAL LIABILITIES + FUND BALANCE			93,838.08	-752,741.88

BALANCE SHEET FOR 2022 12

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

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BALANCE SHEET FOR 2022 12

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	496,168.22	305,091,591.42
80	6231	TECHNOLOGY EQUIPMENT	7,421.69	2,180,911.85
80	6241	VEHICLES	140,209.93	9,535,480.85
80	6251	GENERAL EQUIPMENT	156,649.40	2,820,277.19
80	6261	CONSTRUCTION WORK IN PROGRESS	1,443,207.00	2,239,357.00
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			2,243,656.24	338,030,055.04
LIABILITIES				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-3,735,928.30
80	6222	ACCUM DEP - BUILDINGS & IMPROV	67,130.72	-76,980,705.32
80	6232	ACCUM DEP - TECHNOLOGY	.00	-1,111,960.72
80	6242	ACCUM DEP - VEHICLES	.00	-6,240,824.11
80	6252	ACCUM DEP - GENERAL EQUIPMENT	2,122.21	-2,058,918.11
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-2,863.12
TOTAL LIABILITIES			69,252.93	-90,131,199.68
FUND BALANCE				
80	6302	REVENUES CONTROL	192.94	-29,195.12
80	7602	EXPENDITURES CONTROL	121.85	4,973.86
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-2,313,223.96	-247,874,634.10
TOTAL FUND BALANCE			-2,312,909.17	-247,898,855.36
TOTAL LIABILITIES + FUND BALANCE			-2,243,656.24	-338,030,055.04

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2022 12

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	9,990.00	26,934.47
81	6241	VEHICLES	.00	40,628.41
81	6251	GENERAL EQUIPMENT	42,974.34	2,182,645.33
	TOTAL ASSETS		52,964.34	2,250,208.21
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	6,336.92	-1,782,711.19
	TOTAL LIABILITIES		6,336.92	-1,807,008.11
FUND BALANCE				
81	6302	REVENUES CONTROL	172.31	172.31
81	7602	EXPENDITURES CONTROL	591.77	591.77
81	8711	Capital Assets, Net of Debt	-60,065.34	-443,964.18
	TOTAL FUND BALANCE		-59,301.26	-443,200.10
	TOTAL LIABILITIES + FUND BALANCE		-52,964.34	-2,250,208.21

** END OF REPORT - Generated by Gina Amos **