

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,726,494.06	23,823,034.22
10	6102	CASH IN PAYROLL CLEARING ACCT	-144,144.45	1,799,355.62
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	-11,305.55	-2,995.24
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	6,342.41	12,907.12
		TOTAL ASSETS	1,577,386.47	25,632,326.72
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-272.85
10	7461	ACCR SALARIES & BENEFIT PAYABLE	28,581.99	-20,083.00
10	7461A	UNEMPLOYMENT TAX PAYABLE	-21,431.92	-70,876.75
10	7461D	DELTA DENTA W/H	110.94	-11,406.71
10	7461F	FSA & DEP CARE	27,063.22	-50,786.98
10	7461HI	HEALTH INSURANCE	153,447.29	511,333.60
10	7461SL	STATE LIFE	3,672.41	-3,720.89
10	7469	LOCAL TAX WITHHELD PAYABLE	-114.80	-191.69
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-34,545.18
10	7481	DEFERRED REVENUE	.00	-575,551.00
10	7551	COMPENSATED ABSENCES	.00	-480,100.14
10	7603	PURCHASE OBLIGATIONS	-77,098.95	1,962,750.54
		TOTAL LIABILITIES	114,230.18	1,226,548.95
FUND BALANCE				
10	6302	REVENUES CONTROL	-7,164,300.17	-61,020,501.44
10	7602	EXPENDITURES CONTROL	5,395,584.57	40,056,282.55
10	8742	COMMITTED - SICK LEAVE	.00	-457,888.08
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	128,160.85	-1,962,750.54
10	8770	UNASSIGNED FUND BALANCE	-51,061.90	-51,061.90
		TOTAL FUND BALANCE	-1,691,616.65	-26,858,875.67
		TOTAL LIABILITIES + FUND BALANCE	-1,577,386.47	-25,632,326.72

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	14,487.47	445,048.47
		TOTAL ASSETS	14,487.47	445,048.47
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	125.00
20	7603	PURCHASE OBLIGATIONS	-140,634.59	1,116,250.04
		TOTAL LIABILITIES	-140,634.59	1,116,375.04
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,515,278.28	-9,262,914.86
20	7602	EXPENDITURES CONTROL	1,500,790.81	8,817,741.39
20	8753	ASSIGNED-PURCH OBL - CURRENT	140,634.59	-1,116,250.04
		TOTAL FUND BALANCE	126,147.12	-1,561,423.51
		TOTAL LIABILITIES + FUND BALANCE	-14,487.47	-445,048.47

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BALANCE SHEET FOR 2023 8

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	29,143.64	956,893.42
21	6102	CASH	-795.39	31,677.21
		TOTAL ASSETS	28,348.25	988,570.63
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	-28,534.42	171,103.35
		TOTAL LIABILITIES	-28,534.42	171,203.62
FUND BALANCE				
21	6302	REVENUES CONTROL	-90,848.04	-1,417,973.99
21	7602	EXPENDITURES CONTROL	62,499.79	429,303.09
21	8753	ASSIGNED-PURCH OBL - CURRENT	28,534.42	-171,103.35
		TOTAL FUND BALANCE	186.17	-1,159,774.25
		TOTAL LIABILITIES + FUND BALANCE	-28,348.25	-988,570.63

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BALANCE SHEET FOR 2023 8

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-85,861.41	-665,671.26
25	6102	CASH IN PAYROLL CLEARING ACCT	127,982.03	1,577,469.08
		TOTAL ASSETS	42,120.62	911,797.82
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	83,350.81	260,519.94
		TOTAL LIABILITIES	83,350.81	260,519.94
FUND BALANCE				
25	6302	REVENUES CONTROL	-127,988.05	-1,620,563.80
25	7602	EXPENDITURES CONTROL	85,867.43	714,034.04
25	8737	RESTRICTED - OTHER	.00	-5,268.06
25	8753	ASSIGNED-PURCH OBL - CURRENT	-83,350.81	-260,519.94
		TOTAL FUND BALANCE	-125,471.43	-1,172,317.76
		TOTAL LIABILITIES + FUND BALANCE	-42,120.62	-911,797.82

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 8

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	-1,058,770.00
		TOTAL FUND BALANCE	.00	-1,058,770.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,058,770.00

BALANCE SHEET FOR 2023 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	516,413.96	1,411,574.43
	TOTAL ASSETS		516,413.96	1,411,574.43
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-18,128,399.09
32	7602	EXPENDITURES CONTROL	-516,413.96	16,716,824.66
	TOTAL FUND BALANCE		-516,413.96	-1,411,574.43
TOTAL LIABILITIES + FUND BALANCE			-516,413.96	-1,411,574.43

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BALANCE SHEET FOR 2023 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	6,580,627.99	6,327,690.19
36	6111	INVESTMENTS	-10,798,816.33	74,764,484.53
		TOTAL ASSETS	-4,218,188.34	81,092,174.72
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-4,147,824.08	72,907,157.26
		TOTAL LIABILITIES	-4,147,824.08	72,907,157.26
FUND BALANCE				
36	6302	REVENUES CONTROL	-201,183.67	-108,408,201.36
36	7602	EXPENDITURES CONTROL	4,419,372.01	28,610,084.80
36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
36	8753	ASSIGNED-PURCH OBL - CURRENT	4,147,824.08	-72,907,157.26
		TOTAL FUND BALANCE	8,366,012.42	-153,999,331.98
		TOTAL LIABILITIES + FUND BALANCE	4,218,188.34	-81,092,174.72

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 8

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-6,291,738.47	2,686,766.20
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
	TOTAL ASSETS		-6,291,738.47	2,689,171.30
FUND BALANCE				
40	6302	REVENUES CONTROL	516,413.96	-15,068,175.14
40	7602	EXPENDITURES CONTROL	5,775,324.51	12,383,323.61
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		6,291,738.47	-2,689,171.30
TOTAL LIABILITIES + FUND BALANCE			6,291,738.47	-2,689,171.30

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	343,622.56	-503,151.17
51	6102	CASH FOOD SERVICE DEPOSIT	-334,546.89	574,059.76
51	6171	INVENTORIES FOR CONSUMPTION	.00	38,042.67
51	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	379,850.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	209,200.00
	TOTAL ASSETS		9,075.67	698,001.26
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	20.00
51	75410	UNFUNDED OPEB LIABILITY	.00	-691,396.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-919,780.00
51	7603	PURCHASE OBLIGATIONS	-53,851.13	592,128.58
51	77000	DEFERRED INFLOW RES OPEB	.00	-434,382.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-167,200.00
	TOTAL LIABILITIES		-53,851.13	-1,620,609.42
FUND BALANCE				
51	6302	REVENUES CONTROL	-599,962.96	-4,152,302.62
51	7602	EXPENDITURES CONTROL	590,887.29	4,043,331.36
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	745,928.00
51	8737P	RESTRICTED-PENSION	.00	877,780.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	53,851.13	-592,128.58
	TOTAL FUND BALANCE		44,775.46	922,608.16
TOTAL LIABILITIES + FUND BALANCE			-9,075.67	-698,001.26

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 8

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	106,538.07	600,024.48
52	6102	DAYCARE DEPOSITORY ACCT	-82,757.91	113,595.77
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	81,037.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	44,631.00
TOTAL ASSETS			23,780.16	839,288.25
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITY	.00	-147,503.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-196,226.00
52	7603	PURCHASE OBLIGATIONS	6,697.33	49,797.92
52	77000	DEFERRED INFLOW RES OPEB	.00	-92,671.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,670.00
TOTAL LIABILITIES			6,697.33	-422,272.08
FUND BALANCE				
52	6302	REVENUES CONTROL	-119,242.09	-1,317,028.04
52	7602	EXPENDITURES CONTROL	95,461.93	603,407.79
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	159,137.00
52	8737P	RESTRICTED-PENSION	.00	187,265.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-6,697.33	-49,797.92
TOTAL FUND BALANCE			-30,477.49	-417,016.17
TOTAL LIABILITIES + FUND BALANCE			-23,780.16	-839,288.25

BALANCE SHEET FOR 2023 8

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	.00	33,607.71
		TOTAL ASSETS	.00	33,607.71
FUND BALANCE				
70	6302	REVENUES CONTROL	.00	-35,607.71
70	7602	EXPENDITURES CONTROL	.00	7,000.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	.00	-33,607.71
		TOTAL LIABILITIES + FUND BALANCE	.00	-33,607.71

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BALANCE SHEET FOR 2023 8

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	9,258,173.23
80	6211	LAND IMPROVEMENTS	36,995.00	6,931,845.50
80	6221	BUILDING AND IMPROVEMENTS	137,537.25	305,229,128.67
80	6231	TECHNOLOGY EQUIPMENT	133,191.82	2,194,222.18
80	6241	VEHICLES	147,430.78	9,682,911.63
80	6251	GENERAL EQUIPMENT	80,920.90	2,836,206.93
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,239,357.00
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			536,075.75	338,381,258.14
LIABILITIES				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-4,010,248.69
80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-83,752,594.65
80	6232	ACCUM DEP - TECHNOLOGY	.00	-1,291,681.47
80	6242	ACCUM DEP - VEHICLES	.00	-6,831,012.73
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-2,087,385.20
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,333.77
TOTAL LIABILITIES			.00	-97,976,256.51
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	12,559.57
80	7602	EXPENDITURES CONTROL	.00	7,041.95
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-536,075.75	-240,424,603.15
TOTAL FUND BALANCE			-536,075.75	-240,405,001.63
TOTAL LIABILITIES + FUND BALANCE			-536,075.75	-338,381,258.14

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 8

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	82,552.69	2,219,190.10
TOTAL ASSETS			82,552.69	2,286,752.98
LIABILITIES				
81	6232	ACCUM DEP - TECHNOLOGY	.00	-9,687.37
81	6242	ACCUM DEP - VEHICLES	.00	-25,129.71
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-1,801,506.70
TOTAL LIABILITIES			.00	-1,836,323.78
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	.00	174.52
81	8711	Capital Assets, Net of Debt	-82,552.69	-450,603.72
TOTAL FUND BALANCE			-82,552.69	-450,429.20
TOTAL LIABILITIES + FUND BALANCE			-82,552.69	-2,286,752.98

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