

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

BALANCE SHEET FOR 2023 6

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	13,480,727.39	20,960,419.59
10	6102	CASH IN PAYROLL CLEARING ACCT	-168,858.25	1,710,997.01
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	15,526.36	21,566.14
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	1,037.05	10,806.44
	<b>TOTAL ASSETS</b>		<b>13,328,432.55</b>	<b>22,703,814.18</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	10,773.57	-272.85
10	7461	ACCR SALARIES & BENEFIT PAYABLE	75,730.51	-9,952.24
10	7461A	UNEMPLOYMENT TAX PAYABLE	-2,388.23	-5,692.77
10	7461D	DELTA DENTA W/H	9,885.44	-316.32
10	7461F	FSA & DEP CARE	23,372.83	-50,653.62
10	7461HI	HEALTH INSURANCE	151,411.92	511,776.79
10	7461SL	STATE LIFE	3,614.27	-3,770.84
10	7469	LOCAL TAX WITHHELD PAYABLE	634.76	313.19
10	7471	FEDERAL TAX WITHHELD PAYABLE	72.15	-35,898.93
10	7472	FICA WITHHELD PAYABLE	60.76	60.76
10	7473	STATE TAX WITHHELD PAYABLE	84.26	84.26
10	7474	KTRS WITHHELD PAYABLE	363.20	363.20
10	7481	DEFERRED REVENUE	.00	-575,551.00
10	7551	COMPENSATED ABSENCES	.00	-480,100.14
10	7603	PURCHASE OBLIGATIONS	-226,616.83	1,338,920.65
	<b>TOTAL LIABILITIES</b>		<b>46,998.61</b>	<b>689,310.14</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-19,315,240.45	-47,246,129.68
10	7602	EXPENDITURES CONTROL	5,713,192.46	29,123,832.25
10	8742	COMMITTED - SICK LEAVE	.00	-457,888.08
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	226,616.83	-1,389,982.55
	<b>TOTAL FUND BALANCE</b>		<b>-13,375,431.16</b>	<b>-23,393,124.32</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-13,328,432.55</b>	<b>-22,703,814.18</b>

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



BALANCE SHEET FOR 2023 6

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-1,710,503.59	-1,574,121.20
		TOTAL ASSETS	-1,710,503.59	-1,574,121.20
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	763.94	125.00
20	7603	PURCHASE OBLIGATIONS	-89,384.77	1,135,876.51
		TOTAL LIABILITIES	-88,620.83	1,136,001.51
FUND BALANCE				
20	6302	REVENUES CONTROL	-39,146.80	-4,777,976.00
20	7602	EXPENDITURES CONTROL	1,748,886.45	6,351,972.20
20	8753	ASSIGNED-PURCH OBL - CURRENT	89,384.77	-1,135,876.51
		TOTAL FUND BALANCE	1,799,124.42	438,119.69
		TOTAL LIABILITIES + FUND BALANCE	1,710,503.59	1,574,121.20

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

BALANCE SHEET FOR 2023 6

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-61,195.07	867,052.93
21	6102	CASH	47,842.60	82,655.71
	TOTAL ASSETS		-13,352.47	949,708.64
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	-26,539.91	116,228.69
	TOTAL LIABILITIES		-26,539.91	116,328.96
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-80,346.87	-1,301,580.18
21	7602	EXPENDITURES CONTROL	93,699.34	301,273.44
21	8737	RESTRICTED - OTHER	.00	50,497.83
21	8753	ASSIGNED-PURCH OBL - CURRENT	26,539.91	-116,228.69
	TOTAL FUND BALANCE		39,892.38	-1,066,037.60
	TOTAL LIABILITIES + FUND BALANCE		13,352.47	-949,708.64

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



BALANCE SHEET FOR 2023 6

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-113,778.07	-473,415.84
25	6102	CASH IN PAYROLL CLEARING ACCT	81,578.55	1,360,477.29
		TOTAL ASSETS	-32,199.52	887,061.45
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-54,224.28	212,180.35
		TOTAL LIABILITIES	-54,224.28	212,180.35
FUND BALANCE				
25	6302	REVENUES CONTROL	-103,982.55	-1,397,440.99
25	7602	EXPENDITURES CONTROL	136,182.07	515,647.60
25	8737	RESTRICTED - OTHER	.00	-5,268.06
25	8753	ASSIGNED-PURCH OBL - CURRENT	54,224.28	-212,180.35
		TOTAL FUND BALANCE	86,423.80	-1,099,241.80
		TOTAL LIABILITIES + FUND BALANCE	32,199.52	-887,061.45

**BALANCE SHEET FOR 2023 6**

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 6**

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	-1,978,109.10	895,160.47
		<b>TOTAL ASSETS</b>	<b>-1,978,109.10</b>	<b>895,160.47</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-13,606,480.00	-18,128,399.09
	32	7602 EXPENDITURES CONTROL	15,584,589.10	17,233,238.62
		<b>TOTAL FUND BALANCE</b>	<b>1,978,109.10</b>	<b>-895,160.47</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,978,109.10</b>	<b>-895,160.47</b>

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

BALANCE SHEET FOR 2023 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	4,997,917.84	4,627,337.94
36	6111	INVESTMENTS	-12,518,338.12	85,563,300.86
		<b>TOTAL ASSETS</b>	<b>-7,520,420.28</b>	<b>90,190,638.80</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-7,749,733.78	82,161,929.70
		<b>TOTAL LIABILITIES</b>	<b>-7,749,733.78</b>	<b>82,161,929.70</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-233,613.50	-107,972,895.11
36	7602	EXPENDITURES CONTROL	7,754,033.78	19,076,314.47
36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
36	8753	ASSIGNED-PURCH OBL - CURRENT	7,749,733.78	-82,161,929.70
		<b>TOTAL FUND BALANCE</b>	<b>15,270,154.06</b>	<b>-172,352,568.50</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>7,520,420.28</b>	<b>-90,190,638.80</b>

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



BALANCE SHEET FOR 2023 6

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	13,547,664.10	10,094,427.02
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
	TOTAL ASSETS		13,547,664.10	10,096,832.12
FUND BALANCE				
40	6302	REVENUES CONTROL	-15,584,589.10	-15,584,589.10
40	7602	EXPENDITURES CONTROL	2,036,925.00	5,492,076.75
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		-13,547,664.10	-10,096,832.12
TOTAL LIABILITIES + FUND BALANCE			-13,547,664.10	-10,096,832.12



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

BALANCE SHEET FOR 2023 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	41,778.29	-223,271.25
51	6102	CASH FOOD SERVICE DEPOSIT	-47,704.16	482,114.78
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
	<b>TOTAL ASSETS</b>		<b>-5,925.87</b>	<b>885,936.20</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	68.34	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	102,404.35	728,024.42
51	77000	DEFERRED INFLOW RES OPEB	.00	-434,382.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-167,200.00
	<b>TOTAL LIABILITIES</b>		<b>102,472.69</b>	<b>-1,484,713.58</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-506,335.68	-3,121,972.52
51	7602	EXPENDITURES CONTROL	512,193.21	2,825,066.32
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	745,928.00
51	8737P	RESTRICTED-PENSION	.00	877,780.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-102,404.35	-728,024.42
	<b>TOTAL FUND BALANCE</b>		<b>-96,546.82</b>	<b>598,777.38</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>5,925.87</b>	<b>-885,936.20</b>

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



BALANCE SHEET FOR 2023 6

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	64,312.98	545,907.90
52	6102	DAYCARE DEPOSITORY ACCT	-53,339.16	72,281.03
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	81,037.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	44,631.00
TOTAL ASSETS			<b>10,973.82</b>	<b>743,856.93</b>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	18.56	18.56
52	75410	UNFUNDED OPEB LIABILITY	.00	-147,503.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-196,226.00
52	7603	PURCHASE OBLIGATIONS	-3,234.74	44,738.88
52	77000	DEFERRED INFLOW RES OPEB	.00	-92,671.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,670.00
TOTAL LIABILITIES			<b>-3,216.18</b>	<b>-427,312.56</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-71,660.84	-1,073,713.30
52	7602	EXPENDITURES CONTROL	60,668.46	455,505.81
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	159,137.00
52	8737P	RESTRICTED-PENSION	.00	187,265.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	3,234.74	-44,738.88
TOTAL FUND BALANCE			<b>-7,757.64</b>	<b>-316,544.37</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-10,973.82</b>	<b>-743,856.93</b>

**BALANCE SHEET FOR 2023 6**

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	-1,000.00	36,107.71
		TOTAL ASSETS	-1,000.00	36,107.71
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	.00	-35,607.71
70	7602	EXPENDITURES CONTROL	1,000.00	4,500.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	1,000.00	-36,107.71
		TOTAL LIABILITIES + FUND BALANCE	1,000.00	-36,107.71

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

BALANCE SHEET FOR 2023 6

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	.00	305,091,591.42
80	6231	TECHNOLOGY EQUIPMENT	.00	2,070,187.04
80	6241	VEHICLES	.00	9,535,480.85
80	6251	GENERAL EQUIPMENT	.00	2,759,286.03
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,239,357.00
80	6271	INFRASTRUCTURE	.00	9,413.00
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>337,858,339.07</b>
<b>LIABILITIES</b>				
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	-1,300,003.35
80	6242	ACCUM DEP - VEHICLES	.00	-6,831,012.73
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-2,091,385.20
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,333.77
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-97,988,578.39</b>
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	.00	12,018.69
80	7602	EXPENDITURES CONTROL	.00	6,748.03
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-239,888,527.40
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>-239,869,760.68</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-337,858,339.07</b>

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



BALANCE SHEET FOR 2023 6

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	.00	2,165,053.96
	TOTAL ASSETS		.00	2,232,616.84
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	-1,829,923.25
	TOTAL LIABILITIES		.00	-1,864,740.33
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	.00	174.52
81	8711	Capital Assets, Net of Debt	.00	-368,051.03
	TOTAL FUND BALANCE		.00	-367,876.51
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,232,616.84

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