

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

BALANCE SHEET FOR 2023 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-912,236.33	7,479,692.20
10	6102	CASH IN PAYROLL CLEARING ACCT	52,041.65	1,879,855.26
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	-44,012.93	6,039.78
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	1,025.13	9,769.39
	<b>TOTAL ASSETS</b>		<b>-903,182.48</b>	<b>9,375,381.63</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-10,773.57	-11,046.42
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-74,032.95	-85,682.75
10	7461A	UNEMPLOYMENT TAX PAYABLE	-1,713.64	-3,304.54
10	7461D	DELTA DENTA W/H	-173.10	-10,201.76
10	7461F	FSA & DEP CARE	-11,105.51	-74,026.45
10	7461HI	HEALTH INSURANCE	104.28	360,364.87
10	7461SL	STATE LIFE	7.13	-7,385.11
10	7469	LOCAL TAX WITHHELD PAYABLE	.00	-321.57
10	7471	FEDERAL TAX WITHHELD PAYABLE	-35,971.08	-35,971.08
10	7481	DEFERRED REVENUE	.00	-575,551.00
10	7551	COMPENSATED ABSENCES	.00	-480,100.14
10	7603	PURCHASE OBLIGATIONS	38,753.70	1,565,537.48
	<b>TOTAL LIABILITIES</b>		<b>-94,904.74</b>	<b>642,311.53</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,015,347.67	-27,931,453.30
10	7602	EXPENDITURES CONTROL	5,052,188.59	23,410,639.79
10	8742	COMMITTED - SICK LEAVE	.00	-457,888.08
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	-38,753.70	-1,616,599.38
10	8770	UNASSIGNED FUND BALANCE	.00	564.07
	<b>TOTAL FUND BALANCE</b>		<b>998,087.22</b>	<b>-10,017,693.16</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>903,182.48</b>	<b>-9,375,381.63</b>

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BALANCE SHEET FOR 2023 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-228,297.45	138,898.80
		TOTAL ASSETS	-228,297.45	138,898.80
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-763.94	-638.94
20	7603	PURCHASE OBLIGATIONS	28,634.20	1,225,261.28
		TOTAL LIABILITIES	27,870.26	1,224,622.34
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-967,587.00	-4,738,829.20
20	7602	EXPENDITURES CONTROL	1,196,648.39	4,600,569.34
20	8731	RESTRICTED GRANTS	.00	-30,000.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	-28,634.20	-1,195,261.28
		TOTAL FUND BALANCE	200,427.19	-1,363,521.14
		TOTAL LIABILITIES + FUND BALANCE	228,297.45	-138,898.80

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BALANCE SHEET FOR 2023 5

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	4,394.85	927,678.00
21	6102	CASH	14,170.75	34,813.11
		<b>TOTAL ASSETS</b>	<b>18,565.60</b>	<b>962,491.11</b>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	15,394.87	142,768.60
		<b>TOTAL LIABILITIES</b>	<b>15,394.87</b>	<b>142,868.87</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-64,962.86	-1,220,663.31
21	7602	EXPENDITURES CONTROL	46,397.26	207,574.10
21	8737	RESTRICTED - OTHER	.00	50,497.83
21	8753	ASSIGNED-PURCH OBL - CURRENT	-15,394.87	-142,768.60
		<b>TOTAL FUND BALANCE</b>	<b>-33,960.47</b>	<b>-1,105,359.98</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-18,565.60</b>	<b>-962,491.11</b>

**BALANCE SHEET FOR 2023 5**

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-112,718.70	-359,067.77
25	6102	CASH IN PAYROLL CLEARING ACCT	120,450.04	1,278,898.74
		<b>TOTAL ASSETS</b>	<b>7,731.34</b>	<b>919,830.97</b>
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	89,874.47	266,404.63
		<b>TOTAL LIABILITIES</b>	<b>89,874.47</b>	<b>266,404.63</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-123,749.04	-1,293,458.44
25	7602	EXPENDITURES CONTROL	116,017.70	378,895.53
25	8737	RESTRICTED - OTHER	.00	16,515.53
25	8753	ASSIGNED-PURCH OBL - CURRENT	-89,874.47	-266,404.63
25	8770	UNASSIGNED FUND BALANCE	.00	-21,783.59
		<b>TOTAL FUND BALANCE</b>	<b>-97,605.81</b>	<b>-1,186,235.60</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-7,731.34</b>	<b>-919,830.97</b>

**BALANCE SHEET FOR 2023 5**

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 5**

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 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-187,810.40	-370,579.90
36	6111	INVESTMENTS	.00	97,846,359.26
	TOTAL ASSETS		-187,810.40	97,475,779.36
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-187,810.40	89,911,663.48
	TOTAL LIABILITIES		-187,810.40	89,911,663.48
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-107,504,001.89
36	7602	EXPENDITURES CONTROL	187,810.40	11,322,280.69
36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
36	8753	ASSIGNED-PURCH OBL - CURRENT	187,810.40	-89,911,663.48
	TOTAL FUND BALANCE		375,620.80	-187,387,442.84
	TOTAL LIABILITIES + FUND BALANCE		187,810.40	-97,475,779.36

BALANCE SHEET FOR 2023 5

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-345,337.50	-3,453,237.08
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
	TOTAL ASSETS		-345,337.50	-3,450,831.98
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	345,337.50	3,455,151.75
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		345,337.50	3,450,831.98
TOTAL LIABILITIES + FUND BALANCE			345,337.50	3,450,831.98



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



BALANCE SHEET FOR 2023 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-583,120.43	-265,049.54
51	6102	CASH FOOD SERVICE DEPOSIT	506,833.68	529,818.94
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>-76,286.75</b>	<b>891,862.07</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-68.34	-48.34
51	75410	UNFUNDED OPEB LIABILITY	.00	-691,396.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-919,780.00
51	7603	PURCHASE OBLIGATIONS	103,450.44	625,620.07
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>103,382.10</b>	<b>-1,587,186.27</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-507,809.68	-2,725,143.84
51	7602	EXPENDITURES CONTROL	584,164.77	2,312,873.11
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	745,928.00
51	8737P	RESTRICTED-PENSION	.00	877,780.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	109,507.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-103,450.44	-625,620.07
	<b>TOTAL FUND BALANCE</b>		<b>-27,095.35</b>	<b>695,324.20</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>76,286.75</b>	<b>-891,862.07</b>

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

BALANCE SHEET FOR 2023 5

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-265,819.97	479,078.51
52	6102	DAYCARE DEPOSITORY ACCT	116,939.37	125,620.19
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	81,037.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	44,631.00
TOTAL ASSETS			<b>-148,880.60</b>	<b>730,366.70</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIABILITY	.00	-147,503.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-196,226.00
52	7603	PURCHASE OBLIGATIONS	-1,672.68	47,973.62
52	77000	DEFERRED INFLOW RES OPEB	.00	-92,671.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,670.00
TOTAL LIABILITIES			<b>-1,672.68</b>	<b>-424,096.38</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-116,523.37	-1,002,052.46
52	7602	EXPENDITURES CONTROL	265,403.97	397,353.76
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	159,137.00
52	8737P	RESTRICTED-PENSION	.00	187,265.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,672.68	-47,973.62
TOTAL FUND BALANCE			<b>150,553.28</b>	<b>-306,270.32</b>
TOTAL LIABILITIES + FUND BALANCE			<b>148,880.60</b>	<b>-730,366.70</b>

**BALANCE SHEET FOR 2023 5**

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	.00	37,107.71
		TOTAL ASSETS	.00	37,107.71
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	.00	-35,607.71
70	7602	EXPENDITURES CONTROL	.00	3,500.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	.00	-37,107.71
		TOTAL LIABILITIES + FUND BALANCE	.00	-37,107.71

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

BALANCE SHEET FOR 2023 5

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	2,762,072.03
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,239,357.00
80	6271	INFRASTRUCTURE	.00	9,413.00
	TOTAL ASSETS		.00	337,861,125.07
<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	-2,094,171.20
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,333.77
	TOTAL LIABILITIES		.00	-97,991,364.39
<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
	TOTAL FUND BALANCE		.00	-239,869,760.68
	TOTAL LIABILITIES + FUND BALANCE		.00	-337,861,125.07

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



BALANCE SHEET FOR 2023 5

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	-3,292.00	2,174,560.12
	TOTAL ASSETS		-3,292.00	2,242,123.00
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	3,292.00	-1,839,429.41
	TOTAL LIABILITIES		3,292.00	-1,874,246.49
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		3,292.00	-2,242,123.00

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