

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 7

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|--------|---|-----------------------|-----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 1,136,120.57 | 22,096,540.16 |
| 10 | 6102 | CASH IN PAYROLL CLEARING ACCT | 232,503.06 | 1,943,500.07 |
| 10 | 6104 | PETTY CASH | .00 | 25.00 |
| 10 | 6181 | PREPAID EXPENSES - DEPOSITS | -13,255.83 | 8,310.31 |
| 10 | 6181A | PRE-PAID EXPENSE LIFE INSURANC | -4,241.73 | 6,564.71 |
| | | TOTAL ASSETS | 1,351,126.07 | 24,054,940.25 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -272.85 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -38,712.75 | -48,664.99 |
| 10 | 7461A | UNEMPLOYMENT TAX PAYABLE | -43,752.06 | -49,444.83 |
| 10 | 7461D | DELTA DENTA W/H | -11,201.33 | -11,517.65 |
| 10 | 7461F | FSA & DEP CARE | -27,196.58 | -77,850.20 |
| 10 | 7461HI | HEALTH INSURANCE | -153,890.48 | 357,886.31 |
| 10 | 7461SL | STATE LIFE | -3,622.46 | -7,393.30 |
| 10 | 7469 | LOCAL TAX WITHHELD PAYABLE | -390.08 | -76.89 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | 1,353.75 | -34,545.18 |
| 10 | 7472 | FICA WITHHELD PAYABLE | -60.76 | .00 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | -84.26 | .00 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | -363.20 | .00 |
| 10 | 7481 | DEFERRED REVENUE | .00 | -575,551.00 |
| 10 | 7551 | COMPENSATED ABSENCES | .00 | -480,100.14 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 700,928.84 | 2,039,849.49 |
| | | TOTAL LIABILITIES | 423,008.63 | 1,112,318.77 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -6,610,071.59 | -53,856,201.27 |
| 10 | 7602 | EXPENDITURES CONTROL | 5,536,865.73 | 34,660,697.98 |
| 10 | 8742 | COMMITTED - SICK LEAVE | .00 | -457,888.08 |
| 10 | 8747 | COMMITTED - OTHER | .00 | -3,422,956.26 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -700,928.84 | -2,090,911.39 |
| | | TOTAL FUND BALANCE | -1,774,134.70 | -25,167,259.02 |
| | | TOTAL LIABILITIES + FUND BALANCE | -1,351,126.07 | -24,054,940.25 |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|----------------------------------|-----------------------|-----------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 2,005,013.38 | 430,561.00 |
| | | TOTAL ASSETS | 2,005,013.38 | 430,561.00 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | .00 | 125.00 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 121,376.67 | 1,256,884.63 |
| | | TOTAL LIABILITIES | 121,376.67 | 1,257,009.63 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -2,969,660.58 | -7,747,636.58 |
| 20 | 7602 | EXPENDITURES CONTROL | 964,647.20 | 7,316,950.58 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -121,376.67 | -1,256,884.63 |
| | | TOTAL FUND BALANCE | -2,126,390.05 | -1,687,570.63 |
| | | TOTAL LIABILITIES + FUND BALANCE | -2,005,013.38 | -430,561.00 |

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BALANCE SHEET FOR 2023 7

| FUND: 21 SPEC REVENUE II | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 60,696.85 | 927,749.78 |
| 21 | 6102 | CASH | -50,183.11 | 32,472.60 |
| | | TOTAL ASSETS | 10,513.74 | 960,222.38 |
| LIABILITIES | | | | |
| 21 | 7421 | ACCOUNTS PAYABLE | .00 | 100.27 |
| 21 | 7603 | PURCHASE OBLIGATIONS | 83,409.08 | 199,637.77 |
| | | TOTAL LIABILITIES | 83,409.08 | 199,738.04 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -76,043.60 | -1,377,623.78 |
| 21 | 7602 | EXPENDITURES CONTROL | 65,529.86 | 366,803.30 |
| 21 | 8737 | RESTRICTED - OTHER | .00 | 50,497.83 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -83,409.08 | -199,637.77 |
| | | TOTAL FUND BALANCE | -93,922.82 | -1,159,960.42 |
| | | TOTAL LIABILITIES + FUND BALANCE | -10,513.74 | -960,222.38 |

BALANCE SHEET FOR 2023 7

| FUND: 25 SPECIAL REVENUE STUDENT ACTIVI | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | -106,394.01 | -579,809.85 |
| 25 | 6102 | CASH IN PAYROLL CLEARING ACCT | 89,009.76 | 1,449,487.05 |
| | | TOTAL ASSETS | -17,384.25 | 869,677.20 |
| LIABILITIES | | | | |
| 25 | 7603 | PURCHASE OBLIGATIONS | -35,011.22 | 177,169.13 |
| | | TOTAL LIABILITIES | -35,011.22 | 177,169.13 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -95,134.76 | -1,492,575.75 |
| 25 | 7602 | EXPENDITURES CONTROL | 112,519.01 | 628,166.61 |
| 25 | 8737 | RESTRICTED - OTHER | .00 | -5,268.06 |
| 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 35,011.22 | -177,169.13 |
| | | TOTAL FUND BALANCE | 52,395.47 | -1,046,846.33 |
| | | TOTAL LIABILITIES + FUND BALANCE | 17,384.25 | -869,677.20 |

BALANCE SHEET FOR 2023 7

| 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 7

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|---|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | 895,160.47 |
| | | TOTAL ASSETS | .00 | 895,160.47 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -18,128,399.09 |
| 32 | 7602 | EXPENDITURES CONTROL | .00 | 17,233,238.62 |
| | | TOTAL FUND BALANCE | .00 | -895,160.47 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -895,160.47 |

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 7

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|---|--------------------------|------------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -4,880,275.74 | -252,937.80 |
| 36 | 6111 | INVESTMENTS | .00 | 85,563,300.86 |
| | | TOTAL ASSETS | -4,880,275.74 | 85,310,363.06 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -5,106,948.36 | 77,054,981.34 |
| | | TOTAL LIABILITIES | -5,106,948.36 | 77,054,981.34 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -234,122.58 | -108,207,017.69 |
| 36 | 7602 | EXPENDITURES CONTROL | 5,114,398.32 | 24,190,712.79 |
| 36 | 8737 | RESTRICTED - OTHER | .00 | -1,294,058.16 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 5,106,948.36 | -77,054,981.34 |
| | | TOTAL FUND BALANCE | 9,987,224.10 | -162,365,344.40 |
| | | TOTAL LIABILITIES + FUND BALANCE | 4,880,275.74 | -85,310,363.06 |

BALANCE SHEET FOR 2023 7

| FUND: 400 DEBT SERVICE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---------------------------|---------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | -1,115,922.35 | 8,978,504.67 |
| 40 | 6102 | CASH HELD BY BOND PAYING | .00 | 2,405.10 |
| | TOTAL ASSETS | | -1,115,922.35 | 8,980,909.77 |
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | .00 | -15,584,589.10 |
| 40 | 7602 | EXPENDITURES CONTROL | 1,115,922.35 | 6,607,999.10 |
| 40 | 8736 | RESTRICTED - DEBT SERVICE | .00 | -4,319.77 |
| | TOTAL FUND BALANCE | | 1,115,922.35 | -8,980,909.77 |
| TOTAL LIABILITIES + FUND BALANCE | | | 1,115,922.35 | -8,980,909.77 |

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 7

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---------------------------|--------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -623,502.48 | -846,773.73 |
| 51 | 6102 | CASH FOOD SERVICE DEPOSIT | 426,491.87 | 908,606.65 |
| 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 | | -197,010.61 | 688,925.59 |
| 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 | -82,044.71 | 645,979.71 |
| 51 | 77000 | DEFERRED INFLOW RES OPEB | .00 | -434,382.00 |
| 51 | 7700P | DEFERRED INFLOW OF RES- PENSIO | .00 | -167,200.00 |
| | TOTAL LIABILITIES | | -82,044.71 | -1,566,758.29 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -430,367.14 | -3,552,339.66 |
| 51 | 7602 | EXPENDITURES CONTROL | 627,377.75 | 3,452,444.07 |
| 51 | 87370 | RESTRICTED OPEB LIAB ENTERPRIS | .00 | 745,928.00 |
| 51 | 8737P | RESTRICTED-PENSION | .00 | 877,780.00 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 82,044.71 | -645,979.71 |
| | TOTAL FUND BALANCE | | 279,055.32 | 877,832.70 |
| TOTAL LIABILITIES + FUND BALANCE | | | 197,010.61 | -688,925.59 |

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 7

| FUND: 52 ENTERPRISE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -52,752.67 | 493,486.41 |
| 52 | 6102 | DAYCARE DEPOSITORY ACCT | 124,072.65 | 196,353.68 |
| 52 | 64000 | DEFERRED OUTFLOWS OF RES OPEB | .00 | 81,037.00 |
| 52 | 6400P | DEFERRED OUTFLOWS RES PENSION | .00 | 44,631.00 |
| TOTAL ASSETS | | | 71,319.98 | 815,508.09 |
| LIABILITIES | | | | |
| 52 | 7421 | ACCOUNTS PAYABLE | -18.56 | .00 |
| 52 | 75410 | UNFUNDED OPEB LIABILITY | .00 | -147,503.00 |
| 52 | 7541P | UNFUNDED PENSION LIABILITIES P | .00 | -196,226.00 |
| 52 | 7603 | PURCHASE OBLIGATIONS | -1,638.29 | 43,100.59 |
| 52 | 77000 | DEFERRED INFLOW RES OPEB | .00 | -92,671.00 |
| 52 | 7700P | DEFERRED INFLOW OF RES- PENSIO | .00 | -35,670.00 |
| TOTAL LIABILITIES | | | -1,656.85 | -428,969.41 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -124,072.65 | -1,197,785.95 |
| 52 | 7602 | EXPENDITURES CONTROL | 52,771.23 | 507,945.86 |
| 52 | 87370 | RESTRICTED OPEB LIAB ENTERPRIS | .00 | 159,137.00 |
| 52 | 8737P | RESTRICTED-PENSION | .00 | 187,265.00 |
| 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 1,638.29 | -43,100.59 |
| TOTAL FUND BALANCE | | | -69,663.13 | -386,538.68 |
| TOTAL LIABILITIES + FUND BALANCE | | | -71,319.98 | -815,508.09 |

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 7

| FUND: 7000 PEN., INV., & PRIVATE TRUST FU | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 70 | 6101 | CASH IN BANK | -2,500.00 | 33,607.71 |
| | TOTAL ASSETS | | -2,500.00 | 33,607.71 |
| FUND BALANCE | | | | |
| 70 | 6302 | REVENUES CONTROL | .00 | -35,607.71 |
| 70 | 7602 | EXPENDITURES CONTROL | 2,500.00 | 7,000.00 |
| 70 | 8737 | RESTRICTED - OTHER | .00 | -5,000.00 |
| | TOTAL FUND BALANCE | | 2,500.00 | -33,607.71 |
| TOTAL LIABILITIES + FUND BALANCE | | | 2,500.00 | -33,607.71 |

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 7

| 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 | .00 | 305,091,591.42 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 2,061,030.36 |
| 80 | 6241 | VEHICLES | .00 | 9,535,480.85 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 2,755,286.03 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESS | .00 | 2,239,357.00 |
| 80 | 6271 | INFRASTRUCTURE | .00 | 9,413.00 |
| | TOTAL ASSETS | | .00 | 337,845,182.39 |
| 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 | .00 | -239,888,527.40 |
| | TOTAL FUND BALANCE | | .00 | -239,868,925.88 |
| | TOTAL LIABILITIES + FUND BALANCE | | .00 | -337,845,182.39 |

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 7

| 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 | -25,124.55 | 2,136,637.41 |
| | TOTAL ASSETS | | -25,124.55 | 2,204,200.29 |
| 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 | 25,124.55 | -1,801,506.70 |
| | TOTAL LIABILITIES | | 25,124.55 | -1,836,323.78 |
| 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 | | 25,124.55 | -2,204,200.29 |

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