

BALANCE SHEET FOR 2023 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-660,973.47	23,171,442.24
10	6102	CASH IN PAYROLL CLEARING ACCT	237,975.99	2,037,331.61
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	-13,214.24	-16,209.48
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	1,044.06	13,951.18
	TOTAL ASSETS		-435,167.66	25,206,540.55
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	213.16	-59.69
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-25,497.08	-45,580.08
10	7461A	UNEMPLOYMENT TAX PAYABLE	-9,122.72	-79,999.47
10	7461D	DELTA DENTA W/H	11,147.72	-258.99
10	7461F	FSA & DEP CARE	-26,817.65	-77,604.63
10	7461HI	HEALTH INSURANCE	-154,612.08	356,721.52
10	7461SL	STATE LIFE	-3,707.12	-7,428.01
10	7469	LOCAL TAX WITHHELD PAYABLE	-114.80	-306.49
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	233,124.26	2,195,874.80
	TOTAL LIABILITIES		24,613.69	1,251,162.64
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,816,186.29	-65,836,687.73
10	7602	EXPENDITURES CONTROL	5,459,864.52	45,506,765.58
10	8742	COMMITTED - SICK LEAVE	.00	-457,888.08
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	-233,124.26	-2,195,874.80
10	8770	UNASSIGNED FUND BALANCE	.00	-51,061.90
	TOTAL FUND BALANCE		410,553.97	-26,457,703.19
	TOTAL LIABILITIES + FUND BALANCE		435,167.66	-25,206,540.55

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	372,212.96	807,879.94
		TOTAL ASSETS	372,212.96	807,879.94
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	125.00
20	7603	PURCHASE OBLIGATIONS	-69,310.91	1,046,939.13
		TOTAL LIABILITIES	-69,310.91	1,047,064.13
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,353,619.67	-10,616,534.53
20	7602	EXPENDITURES CONTROL	981,406.71	9,808,529.59
20	8753	ASSIGNED-PURCH OBL - CURRENT	69,310.91	-1,046,939.13
		TOTAL FUND BALANCE	-302,902.05	-1,854,944.07
		TOTAL LIABILITIES + FUND BALANCE	-372,212.96	-807,879.94

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 9

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	8,135.74	965,029.16
21	6102	CASH	24,779.60	56,456.81
		TOTAL ASSETS	32,915.34	1,021,485.97
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	-12,757.41	158,345.94
		TOTAL LIABILITIES	-12,757.41	158,446.21
FUND BALANCE				
21	6302	REVENUES CONTROL	-75,652.81	-1,493,626.80
21	7602	EXPENDITURES CONTROL	42,737.47	472,040.56
21	8753	ASSIGNED-PURCH OBL - CURRENT	12,757.41	-158,345.94
		TOTAL FUND BALANCE	-20,157.93	-1,179,932.18
		TOTAL LIABILITIES + FUND BALANCE	-32,915.34	-1,021,485.97

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 9

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-141,681.82	-807,353.08
25	6102	CASH IN PAYROLL CLEARING ACCT	157,735.13	1,740,468.74
		TOTAL ASSETS	16,053.31	933,115.66
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-23,603.95	236,915.99
		TOTAL LIABILITIES	-23,603.95	236,915.99
FUND BALANCE				
25	6302	REVENUES CONTROL	-158,884.88	-1,784,713.21
25	7602	EXPENDITURES CONTROL	142,831.57	856,865.61
25	8737	RESTRICTED - OTHER	.00	-5,268.06
25	8753	ASSIGNED-PURCH OBL - CURRENT	23,603.95	-236,915.99
		TOTAL FUND BALANCE	7,550.64	-1,170,031.65
		TOTAL LIABILITIES + FUND BALANCE	-16,053.31	-933,115.66

BALANCE SHEET FOR 2023 9

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 9

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

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-5,005,142.44	1,322,547.75
36	6111	INVESTMENTS	173,578.21	74,938,062.74
	TOTAL ASSETS		-4,831,564.23	76,260,610.49
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-4,994,590.45	67,912,566.81
	TOTAL LIABILITIES		-4,994,590.45	67,912,566.81
FUND BALANCE				
36	6302	REVENUES CONTROL	-173,578.21	-108,581,779.57
36	7602	EXPENDITURES CONTROL	5,005,142.44	33,615,227.24
36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
36	8753	ASSIGNED-PURCH OBL - CURRENT	4,994,590.45	-67,912,566.81
	TOTAL FUND BALANCE		9,826,154.68	-144,173,177.30
	TOTAL LIABILITIES + FUND BALANCE		4,831,564.23	-76,260,610.49

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 9

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,126,677.35	1,560,088.85
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
	TOTAL ASSETS		-1,126,677.35	1,562,493.95
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-15,068,175.14
40	7602	EXPENDITURES CONTROL	1,126,677.35	13,510,000.96
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		1,126,677.35	-1,562,493.95
TOTAL LIABILITIES + FUND BALANCE			1,126,677.35	-1,562,493.95

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-30,637.15	-533,788.32
51	6102	CASH FOOD SERVICE DEPOSIT	65,376.30	639,436.06
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		34,739.15	732,740.41
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	-95,147.18	496,981.40
51	77000	DEFERRED INFLOW RES OPEB	.00	-434,382.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-167,200.00
	TOTAL LIABILITIES		-95,147.18	-1,715,756.60
FUND BALANCE				
51	6302	REVENUES CONTROL	-667,987.55	-4,820,290.17
51	7602	EXPENDITURES CONTROL	633,248.40	4,676,579.76
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	745,928.00
51	8737P	RESTRICTED-PENSION	.00	877,780.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	95,147.18	-496,981.40
	TOTAL FUND BALANCE		60,408.03	983,016.19
TOTAL LIABILITIES + FUND BALANCE			-34,739.15	-732,740.41

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	65,646.87	665,671.35
52	6102	DAYCARE DEPOSITORY ACCT	24,126.78	137,722.55
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	81,037.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	44,631.00
TOTAL ASSETS			89,773.65	929,061.90
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITY	.00	-147,503.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-196,226.00
52	7603	PURCHASE OBLIGATIONS	-5,842.50	43,955.42
52	77000	DEFERRED INFLOW RES OPEB	.00	-92,671.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,670.00
TOTAL LIABILITIES			-5,842.50	-428,114.58
FUND BALANCE				
52	6302	REVENUES CONTROL	-147,226.78	-1,464,254.82
52	7602	EXPENDITURES CONTROL	57,453.13	660,860.92
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	159,137.00
52	8737P	RESTRICTED-PENSION	.00	187,265.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	5,842.50	-43,955.42
TOTAL FUND BALANCE			-83,931.15	-500,947.32
TOTAL LIABILITIES + FUND BALANCE			-89,773.65	-929,061.90

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 9

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

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	9,258,173.23
80	6211	LAND IMPROVEMENTS	.00	6,931,845.50
80	6221	BUILDING AND IMPROVEMENTS	.00	305,229,128.67
80	6231	TECHNOLOGY EQUIPMENT	-54,817.29	2,139,404.89
80	6241	VEHICLES	.00	9,682,911.63
80	6251	GENERAL EQUIPMENT	-20,003.41	2,816,203.52
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,239,357.00
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			-74,820.70	338,306,437.44
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	50,499.09	-1,241,182.38
80	6242	ACCUM DEP - VEHICLES	.00	-6,831,012.73
80	6252	ACCUM DEP - GENERAL EQUIPMENT	16,621.05	-2,070,764.15
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,333.77
TOTAL LIABILITIES			67,120.14	-97,909,136.37
FUND BALANCE				
80	6302	REVENUES CONTROL	4,944.81	17,504.38
80	7602	EXPENDITURES CONTROL	2,755.75	9,797.70
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-240,424,603.15
TOTAL FUND BALANCE			7,700.56	-240,397,301.07
TOTAL LIABILITIES + FUND BALANCE			74,820.70	-338,306,437.44

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 9

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	-1,023.50	2,218,166.60
	TOTAL ASSETS		-1,023.50	2,285,729.48
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	1,023.50	-1,800,483.20
	TOTAL LIABILITIES		1,023.50	-1,835,300.28
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	.00	174.52
81	8711	Capital Assets, Net of Debt	.00	-450,603.72
	TOTAL FUND BALANCE		.00	-450,429.20
	TOTAL LIABILITIES + FUND BALANCE		1,023.50	-2,285,729.48

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