

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



BALANCE SHEET FOR 2023 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	44,144.93	23,245,438.01
10	6102	CASH IN PAYROLL CLEARING ACCT	23,452.98	2,060,784.59
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	-14,282.87	-30,492.35
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	1,038.20	14,989.38
	<b>TOTAL ASSETS</b>		<b>54,353.24</b>	<b>25,290,744.63</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-213.16	-272.85
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-689.64	-46,269.72
10	7461A	UNEMPLOYMENT TAX PAYABLE	73,283.14	-6,716.33
10	7461D	DELTA DENTA W/H	.00	-258.99
10	7461F	FSA & DEP CARE	529.15	-77,075.48
10	7461HI	HEALTH INSURANCE	-255.98	356,465.54
10	7461SL	STATE LIFE	35.10	-7,392.91
10	7469	LOCAL TAX WITHHELD PAYABLE	-105.02	-411.51
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-34,545.18
10	7472	FICA WITHHELD PAYABLE	59.84	59.84
10	7473	STATE TAX WITHHELD PAYABLE	10.96	10.96
10	7475	CERS WITHHELD PAYABLE	128.27	128.27
10	7481	DEFERRED REVENUE	-55,978.00	-631,529.00
10	7551	COMPENSATED ABSENCES	.00	-480,100.14
10	7603	PURCHASE OBLIGATIONS	-67,221.37	2,128,653.43
	<b>TOTAL LIABILITIES</b>		<b>-50,416.71</b>	<b>1,200,745.93</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,932,592.14	-71,769,279.87
10	7602	EXPENDITURES CONTROL	5,861,434.24	51,338,348.98
10	8742	COMMITTED - SICK LEAVE	.00	-457,888.08
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	67,221.37	-2,128,653.43
10	8770	UNASSIGNED FUND BALANCE	.00	-51,061.90
	<b>TOTAL FUND BALANCE</b>		<b>-3,936.53</b>	<b>-26,491,490.56</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-54,353.24</b>	<b>-25,290,744.63</b>

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BALANCE SHEET FOR 2023 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-1,061,816.97	-284,368.24
		TOTAL ASSETS	-1,061,816.97	-284,368.24
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	125.00
20	7603	PURCHASE OBLIGATIONS	430,174.48	1,477,113.61
		TOTAL LIABILITIES	430,174.48	1,477,238.61
FUND BALANCE				
20	6302	REVENUES CONTROL	-4,216.00	-10,620,750.53
20	7602	EXPENDITURES CONTROL	1,066,032.97	10,904,993.77
20	8753	ASSIGNED-PURCH OBL - CURRENT	-430,174.48	-1,477,113.61
		TOTAL FUND BALANCE	631,642.49	-1,192,870.37
		TOTAL LIABILITIES + FUND BALANCE	1,061,816.97	284,368.24

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BALANCE SHEET FOR 2023 10

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-12,592.30	953,017.23
21	6102	CASH	-20,164.46	36,292.35
		<b>TOTAL ASSETS</b>	<b>-32,756.76</b>	<b>989,309.58</b>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	-36,746.36	121,599.58
		<b>TOTAL LIABILITIES</b>	<b>-36,746.36</b>	<b>121,699.85</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-40,506.85	-1,534,133.65
21	7602	EXPENDITURES CONTROL	73,263.61	544,723.80
21	8753	ASSIGNED-PURCH OBL - CURRENT	36,746.36	-121,599.58
		<b>TOTAL FUND BALANCE</b>	<b>69,503.12</b>	<b>-1,111,009.43</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>32,756.76</b>	<b>-989,309.58</b>

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BALANCE SHEET FOR 2023 10

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-135,160.62	-942,513.70
25	6102	CASH IN PAYROLL CLEARING ACCT	149,025.12	1,889,493.86
		<b>TOTAL ASSETS</b>	<b>13,864.50</b>	<b>946,980.16</b>
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	-11,393.15	225,522.84
		<b>TOTAL LIABILITIES</b>	<b>-11,393.15</b>	<b>225,522.84</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-152,469.12	-1,937,182.33
25	7602	EXPENDITURES CONTROL	138,604.62	995,470.23
25	8737	RESTRICTED - OTHER	.00	-5,268.06
25	8753	ASSIGNED-PURCH OBL - CURRENT	11,393.15	-225,522.84
		<b>TOTAL FUND BALANCE</b>	<b>-2,471.35</b>	<b>-1,172,503.00</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-13,864.50</b>	<b>-946,980.16</b>

**BALANCE SHEET FOR 2023 10**

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-1,495,026.00	-436,256.00
		TOTAL ASSETS	-1,495,026.00	-436,256.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-1,058,770.00
31	7602	EXPENDITURES CONTROL	1,495,026.00	1,495,026.00
		TOTAL FUND BALANCE	1,495,026.00	436,256.00
		TOTAL LIABILITIES + FUND BALANCE	1,495,026.00	436,256.00

**BALANCE SHEET FOR 2023 10**

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-3,231,724.00	-1,820,149.57
		TOTAL ASSETS	-3,231,724.00	-1,820,149.57
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-18,128,399.09
	32	7602 EXPENDITURES CONTROL	3,231,724.00	19,948,548.66
		TOTAL FUND BALANCE	3,231,724.00	1,820,149.57
		TOTAL LIABILITIES + FUND BALANCE	3,231,724.00	1,820,149.57

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BALANCE SHEET FOR 2023 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	959,028.86	2,281,576.61
36	6111	INVESTMENTS	205,049.27	75,143,112.01
		<b>TOTAL ASSETS</b>	<b>1,164,078.13</b>	<b>77,424,688.62</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-1,211,319.16	66,701,247.65
		<b>TOTAL LIABILITIES</b>	<b>-1,211,319.16</b>	<b>66,701,247.65</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-3,205,049.27	-111,786,828.84
36	7602	EXPENDITURES CONTROL	2,040,971.14	35,656,198.38
36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,211,319.16	-66,701,247.65
		<b>TOTAL FUND BALANCE</b>	<b>47,241.03</b>	<b>-144,125,936.27</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-1,164,078.13</b>	<b>-77,424,688.62</b>

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

BALANCE SHEET FOR 2023 10

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,616,718.91	-56,630.06
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
	TOTAL ASSETS		-1,616,718.91	-54,224.96
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-15,068,175.14
40	7602	EXPENDITURES CONTROL	1,616,718.91	15,126,719.87
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		1,616,718.91	54,224.96
TOTAL LIABILITIES + FUND BALANCE			1,616,718.91	54,224.96



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

BALANCE SHEET FOR 2023 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-571,443.94	-1,105,232.26
51	6102	CASH FOOD SERVICE DEPOSIT	686,737.48	1,326,173.54
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>115,293.54</b>	<b>848,033.95</b>
<b>LIABILITIES</b>				
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	40,138.99	537,120.39
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>40,138.99</b>	<b>-1,675,617.61</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-687,694.13	-5,507,984.30
51	7602	EXPENDITURES CONTROL	572,400.59	5,248,980.35
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	745,928.00
51	8737P	RESTRICTED-PENSION	.00	877,780.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-40,138.99	-537,120.39
	<b>TOTAL FUND BALANCE</b>		<b>-155,432.53</b>	<b>827,583.66</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-115,293.54</b>	<b>-848,033.95</b>

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



BALANCE SHEET FOR 2023 10

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-51,381.41	614,289.94
52	6102	DAYCARE DEPOSITORY ACCT	94,063.79	231,786.34
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	81,037.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	44,631.00
TOTAL ASSETS			42,682.38	971,744.28
<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	2,878.28	46,833.70
52	77000	DEFERRED INFLOW RES OPEB	.00	-92,671.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,670.00
TOTAL LIABILITIES			2,878.28	-425,236.30
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-96,804.79	-1,561,059.61
52	7602	EXPENDITURES CONTROL	54,122.41	714,983.33
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	159,137.00
52	8737P	RESTRICTED-PENSION	.00	187,265.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-2,878.28	-46,833.70
TOTAL FUND BALANCE			-45,560.66	-546,507.98
TOTAL LIABILITIES + FUND BALANCE			-42,682.38	-971,744.28

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



BALANCE SHEET FOR 2023 10

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 10

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	6,931,845.50
80	6221	BUILDING AND IMPROVEMENTS	.00	305,229,128.67
80	6231	TECHNOLOGY EQUIPMENT	-22,272.64	2,117,132.25
80	6241	VEHICLES	.00	9,682,911.63
80	6251	GENERAL EQUIPMENT	-1,429.99	2,814,773.53
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,239,357.00
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			-23,702.63	338,282,734.81
<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	21,947.63	-1,219,234.75
80	6242	ACCUM DEP - VEHICLES	.00	-6,831,012.73
80	6252	ACCUM DEP - GENERAL EQUIPMENT	1,429.99	-2,069,334.16
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,333.77
TOTAL LIABILITIES			23,377.62	-97,885,758.75
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	123.95	17,628.33
80	7602	EXPENDITURES CONTROL	201.06	9,998.76
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-240,424,603.15
TOTAL FUND BALANCE			325.01	-240,396,976.06
TOTAL LIABILITIES + FUND BALANCE			23,702.63	-338,282,734.81

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



BALANCE SHEET FOR 2023 10

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	-9,847.16	2,208,319.44
	TOTAL ASSETS		-9,847.16	2,275,882.32
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	9,775.61	-1,790,707.59
	TOTAL LIABILITIES		9,775.61	-1,825,524.67
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	71.55	246.07
81	8711	Capital Assets, Net of Debt	.00	-450,603.72
	TOTAL FUND BALANCE		71.55	-450,357.65
	TOTAL LIABILITIES + FUND BALANCE		9,847.16	-2,275,882.32

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