

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-570,010.77	22,675,427.24
10	6102	CASH IN PAYROLL CLEARING ACCT	467,667.13	2,528,451.72
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	-44,790.48	-75,282.83
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	981.24	15,970.62
	TOTAL ASSETS		-146,152.88	25,144,591.75
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-6,526.89	-6,799.74
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-39,457.57	-85,727.29
10	7461A	UNEMPLOYMENT TAX PAYABLE	-2,945.34	-9,661.67
10	7461D	DELTA DENTA W/H	-11,297.80	-11,556.79
10	7461F	FSA & DEP CARE	216.68	-76,858.80
10	7461HI	HEALTH INSURANCE	941.74	357,407.28
10	7461SL	STATE LIFE	-3.98	-7,396.89
10	7469	LOCAL TAX WITHHELD PAYABLE	-124.58	-536.09
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-34,545.18
10	7472	FICA WITHHELD PAYABLE	-59.84	.00
10	7473	STATE TAX WITHHELD PAYABLE	-10.96	.00
10	7475	CERS WITHHELD PAYABLE	-128.27	.00
10	7481	DEFERRED REVENUE	.00	-631,529.00
10	7551	COMPENSATED ABSENCES	.00	-480,100.14
10	7603	PURCHASE OBLIGATIONS	-240,616.33	1,888,037.10
	TOTAL LIABILITIES		-300,013.14	900,732.79
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,301,355.21	-77,070,635.08
10	7602	EXPENDITURES CONTROL	5,506,904.90	56,845,253.88
10	8742	COMMITTED - SICK LEAVE	.00	-457,888.08
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	240,616.33	-1,888,037.10
10	8770	UNASSIGNED FUND BALANCE	.00	-51,061.90
	TOTAL FUND BALANCE		446,166.02	-26,045,324.54
	TOTAL LIABILITIES + FUND BALANCE		146,152.88	-25,144,591.75

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	1,211,184.63	926,816.39
		TOTAL ASSETS	1,211,184.63	926,816.39
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-163.84	-38.84
20	7603	PURCHASE OBLIGATIONS	-80,562.44	1,396,551.17
		TOTAL LIABILITIES	-80,726.28	1,396,512.33
FUND BALANCE				
20	6302	REVENUES CONTROL	-2,367,872.65	-12,988,623.18
20	7602	EXPENDITURES CONTROL	1,156,851.86	12,061,845.63
20	8753	ASSIGNED-PURCH OBL - CURRENT	80,562.44	-1,396,551.17
		TOTAL FUND BALANCE	-1,130,458.35	-2,323,328.72
		TOTAL LIABILITIES + FUND BALANCE	-1,211,184.63	-926,816.39

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BALANCE SHEET FOR 2023 11

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-28,079.82	924,937.41
21	6102	CASH	2,018.87	38,311.22
		TOTAL ASSETS	-26,060.95	963,248.63
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	-26,573.60	95,025.98
		TOTAL LIABILITIES	-26,573.60	95,126.25
FUND BALANCE				
21	6302	REVENUES CONTROL	-43,514.22	-1,577,647.87
21	7602	EXPENDITURES CONTROL	69,575.17	614,298.97
21	8753	ASSIGNED-PURCH OBL - CURRENT	26,573.60	-95,025.98
		TOTAL FUND BALANCE	52,634.55	-1,058,374.88
		TOTAL LIABILITIES + FUND BALANCE	26,060.95	-963,248.63

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BALANCE SHEET FOR 2023 11

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-135,692.82	-1,078,206.52
25	6102	CASH IN PAYROLL CLEARING ACCT	120,308.58	2,009,802.44
		TOTAL ASSETS	-15,384.24	931,595.92
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-1,866.25	-1,866.25
25	7603	PURCHASE OBLIGATIONS	-75,502.36	150,020.48
		TOTAL LIABILITIES	-77,368.61	148,154.23
FUND BALANCE				
25	6302	REVENUES CONTROL	-122,844.02	-2,060,026.35
25	7602	EXPENDITURES CONTROL	140,094.51	1,135,564.74
25	8737	RESTRICTED - OTHER	.00	-5,268.06
25	8753	ASSIGNED-PURCH OBL - CURRENT	75,502.36	-150,020.48
		TOTAL FUND BALANCE	92,752.85	-1,079,750.15
		TOTAL LIABILITIES + FUND BALANCE	15,384.24	-931,595.92

BALANCE SHEET FOR 2023 11

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

BALANCE SHEET FOR 2023 11

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

BALANCE SHEET FOR 2023 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-6,758,786.41	-4,477,209.80
36	6111	INVESTMENTS	26,374,680.56	101,517,792.57
	TOTAL ASSETS		19,615,894.15	97,040,582.77
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-6,703,014.41	59,998,233.24
	TOTAL LIABILITIES		-6,703,014.41	59,998,233.24
FUND BALANCE				
36	6302	REVENUES CONTROL	-26,691,209.01	-138,478,037.85
36	7602	EXPENDITURES CONTROL	7,075,314.86	42,731,513.24
36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
36	8753	ASSIGNED-PURCH OBL - CURRENT	6,703,014.41	-59,998,233.24
	TOTAL FUND BALANCE		-12,912,879.74	-157,038,816.01
	TOTAL LIABILITIES + FUND BALANCE		-19,615,894.15	-97,040,582.77

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2023 11

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-149,925.00	-206,555.06
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
40	6181	PREPAID EXPENSES - DEPOSITS	149,925.00	149,925.00
	TOTAL ASSETS		.00	-54,224.96
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-15,068,175.14
40	7602	EXPENDITURES CONTROL	.00	15,126,719.87
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		.00	54,224.96
	TOTAL LIABILITIES + FUND BALANCE		.00	54,224.96

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BALANCE SHEET FOR 2023 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	844,189.36	-261,042.90
51	6102	CASH FOOD SERVICE DEPOSIT	-797,527.97	528,645.57
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		46,661.39	894,695.34
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-4.50	15.50
51	75410	UNFUNDED OPEB LIABILITY	.00	-691,396.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-919,780.00
51	7603	PURCHASE OBLIGATIONS	-98,168.44	438,951.95
51	77000	DEFERRED INFLOW RES OPEB	.00	-434,382.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-167,200.00
	TOTAL LIABILITIES		-98,172.94	-1,773,790.55
FUND BALANCE				
51	6302	REVENUES CONTROL	-556,506.29	-6,064,490.59
51	7602	EXPENDITURES CONTROL	509,849.40	5,758,829.75
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	745,928.00
51	8737P	RESTRICTED-PENSION	.00	877,780.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	98,168.44	-438,951.95
	TOTAL FUND BALANCE		51,511.55	879,095.21
TOTAL LIABILITIES + FUND BALANCE			-46,661.39	-894,695.34

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 11

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	175,455.98	789,745.92
52	6102	DAYCARE DEPOSITORY ACCT	-114,008.77	117,777.57
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	81,037.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	44,631.00
TOTAL ASSETS			61,447.21	1,033,191.49
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITY	.00	-147,503.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-196,226.00
52	7603	PURCHASE OBLIGATIONS	-1,849.42	44,984.28
52	77000	DEFERRED INFLOW RES OPEB	.00	-92,671.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,670.00
TOTAL LIABILITIES			-1,849.42	-427,085.72
FUND BALANCE				
52	6302	REVENUES CONTROL	-115,554.98	-1,676,614.59
52	7602	EXPENDITURES CONTROL	54,107.77	769,091.10
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	159,137.00
52	8737P	RESTRICTED-PENSION	.00	187,265.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,849.42	-44,984.28
TOTAL FUND BALANCE			-59,597.79	-606,105.77
TOTAL LIABILITIES + FUND BALANCE			-61,447.21	-1,033,191.49

BALANCE SHEET FOR 2023 11

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	9,427.00	43,034.71
		TOTAL ASSETS	9,427.00	43,034.71
FUND BALANCE				
70	6302	REVENUES CONTROL	-9,467.00	-45,074.71
70	7602	EXPENDITURES CONTROL	40.00	7,040.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	-9,427.00	-43,034.71
		TOTAL LIABILITIES + FUND BALANCE	-9,427.00	-43,034.71

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BALANCE SHEET FOR 2023 11

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	.00	2,117,132.25
80	6241	VEHICLES	.00	9,682,911.63
80	6251	GENERAL EQUIPMENT	-2,817.00	2,811,956.53
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,239,357.00
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			-2,817.00	338,279,917.81
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	-1,219,234.75
80	6242	ACCUM DEP - VEHICLES	.00	-6,831,012.73
80	6252	ACCUM DEP - GENERAL EQUIPMENT	2,781.78	-2,066,552.38
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,333.77
TOTAL LIABILITIES			2,781.78	-97,882,976.97
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	17,628.33
80	7602	EXPENDITURES CONTROL	35.22	10,033.98
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-240,424,603.15
TOTAL FUND BALANCE			35.22	-240,396,940.84
TOTAL LIABILITIES + FUND BALANCE			2,817.00	-338,279,917.81

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2023 11

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

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