

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

BALANCE SHEET FOR 2023 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-5,556,947.31	17,198,694.46
10	6102	CASH IN PAYROLL CLEARING ACCT	2,385,364.20	4,913,815.92
10	6104	PETTY CASH	.00	25.00
10	6153	ACCOUNTS RECEIVABLE	392,718.73	392,718.73
10	6181	PREPAID EXPENSES - DEPOSITS	-69,895.98	-145,178.81
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	-2,488.49	13,482.13
		<b>TOTAL ASSETS</b>	<b>-2,851,248.85</b>	<b>22,373,557.43</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	6,526.89	-272.85
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-2,237,385.01	-2,323,112.30
10	7461A	UNEMPLOYMENT TAX PAYABLE	9,661.67	.00
10	7461D	DELTA DENTA W/H	2,028.10	-9,528.69
10	7461F	FSA & DEP CARE	6,200.53	-70,658.27
10	7461HI	HEALTH INSURANCE	21,308.23	378,715.51
10	7461SL	STATE LIFE	295.36	-7,101.53
10	7469	LOCAL TAX WITHHELD PAYABLE	536.09	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	32,512.08	-2,033.10
10	7481	DEFERRED REVENUE	.00	-631,529.00
10	7551	COMPENSATED ABSENCES	-55,617.87	-535,718.01
10	7603	PURCHASE OBLIGATIONS	-423,628.50	1,464,408.60
		<b>TOTAL LIABILITIES</b>	<b>-2,637,562.43</b>	<b>-1,736,829.64</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,416,356.52	-81,566,991.60
10	7602	EXPENDITURES CONTROL	9,576,675.75	66,421,715.10
10	8742	COMMITTED - SICK LEAVE	-95,136.45	-553,024.53
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	423,628.50	-1,464,408.60
10	8770	UNASSIGNED FUND BALANCE	.00	-51,061.90
		<b>TOTAL FUND BALANCE</b>	<b>5,488,811.28</b>	<b>-20,636,727.79</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>2,851,248.85</b>	<b>-22,373,557.43</b>

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BALANCE SHEET FOR 2023 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-777,717.20	148,313.85
		TOTAL ASSETS	-777,717.20	148,313.85
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	163.84	125.00
20	7603	PURCHASE OBLIGATIONS	-900,331.92	496,219.25
		TOTAL LIABILITIES	-900,168.08	496,344.25
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,743,587.24	-14,732,210.42
20	7602	EXPENDITURES CONTROL	2,521,140.60	14,583,771.57
20	8753	ASSIGNED-PURCH OBL - CURRENT	900,331.92	-496,219.25
		TOTAL FUND BALANCE	1,677,885.28	-644,658.10
		TOTAL LIABILITIES + FUND BALANCE	777,717.20	-148,313.85

**BALANCE SHEET FOR 2023 12**

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-40,466.36	884,471.05
21	6102	CASH	-32,766.77	5,544.45
21	6153	ACCOUNTS RECEIVABLE	105.00	105.00
TOTAL ASSETS			-73,128.13	890,120.50
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	-91,605.00	3,420.98
TOTAL LIABILITIES			-91,605.00	3,521.25
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-9,677.45	-1,587,325.32
21	7602	EXPENDITURES CONTROL	82,805.58	697,104.55
21	8753	ASSIGNED-PURCH OBL - CURRENT	91,605.00	-3,420.98
TOTAL FUND BALANCE			164,733.13	-893,641.75
TOTAL LIABILITIES + FUND BALANCE			73,128.13	-890,120.50

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

BALANCE SHEET FOR 2023 12

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-126,751.99	-1,204,958.51
25	6102	CASH IN PAYROLL CLEARING ACCT	26,866.69	2,036,669.13
		<b>TOTAL ASSETS</b>	<b>-99,885.30</b>	<b>831,710.62</b>
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	1,866.25	.00
25	7603	PURCHASE OBLIGATIONS	-142,109.26	7,911.22
		<b>TOTAL LIABILITIES</b>	<b>-140,243.01</b>	<b>7,911.22</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-26,290.40	-2,086,316.75
25	7602	EXPENDITURES CONTROL	124,309.45	1,259,874.19
25	8737	RESTRICTED - OTHER	.00	-5,268.06
25	8753	ASSIGNED-PURCH OBL - CURRENT	142,109.26	-7,911.22
		<b>TOTAL FUND BALANCE</b>	<b>240,128.31</b>	<b>-839,621.84</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>99,885.30</b>	<b>-831,710.62</b>

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



BALANCE SHEET FOR 2023 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-1,495,026.00
	31	7602 EXPENDITURES CONTROL	.00	1,495,026.00
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

**BALANCE SHEET FOR 2023 12**

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	1,820,780.00	630.43
		<b>TOTAL ASSETS</b>	<b>1,820,780.00</b>	<b>630.43</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-1,820,780.00	-19,949,179.09
	32	7602 EXPENDITURES CONTROL	.00	19,948,548.66
		<b>TOTAL FUND BALANCE</b>	<b>-1,820,780.00</b>	<b>-630.43</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-1,820,780.00</b>	<b>-630.43</b>

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



BALANCE SHEET FOR 2023 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	5,273,930.35	797,313.80
36	6111	INVESTMENTS	-11,703,921.57	89,813,871.00
	TOTAL ASSETS		-6,429,991.22	90,611,184.80
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	781,602.14	60,779,835.38
	TOTAL LIABILITIES		781,602.14	60,779,835.38
FUND BALANCE				
36	6302	REVENUES CONTROL	-516,459.80	-138,994,497.65
36	7602	EXPENDITURES CONTROL	6,946,451.02	49,677,371.01
36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
36	8753	ASSIGNED-PURCH OBL - CURRENT	-781,602.14	-60,779,835.38
	TOTAL FUND BALANCE		5,648,389.08	-151,391,020.18
	TOTAL LIABILITIES + FUND BALANCE		6,429,991.22	-90,611,184.80

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



BALANCE SHEET FOR 2023 12

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-36.00	-206,591.06
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
40	6181	PREPAID EXPENSES - DEPOSITS	.00	149,925.00
	TOTAL ASSETS		-36.00	-54,260.96
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-15,068,175.14
40	7602	EXPENDITURES CONTROL	36.00	15,126,755.87
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		36.00	54,260.96
TOTAL LIABILITIES + FUND BALANCE			36.00	54,260.96



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

BALANCE SHEET FOR 2023 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	494,658.25	153,615.35
51	6102	CASH FOOD SERVICE DEPOSIT	-547,867.48	-19,221.91
51	6171	INVENTORIES FOR CONSUMPTION	20,327.02	58,369.69
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>-32,882.21</b>	<b>781,813.13</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	4.50	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	-438,012.95	939.00
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>-438,008.45</b>	<b>-2,211,799.00</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-491,181.02	-6,555,671.61
51	7602	EXPENDITURES CONTROL	524,058.73	6,362,888.48
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	745,928.00
51	8737P	RESTRICTED-PENSION	.00	877,780.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	438,012.95	-939.00
	<b>TOTAL FUND BALANCE</b>		<b>470,890.66</b>	<b>1,429,985.87</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>32,882.21</b>	<b>-781,813.13</b>

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

BALANCE SHEET FOR 2023 12

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	18,997.84	808,743.76
52	6102	DAYCARE DEPOSITORY ACCT	-120,000.00	-2,222.43
52	6153	ACCOUNTS RECEIVABLE	60.00	60.00
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	81,037.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	44,631.00
	<b>TOTAL ASSETS</b>		<b>-100,942.16</b>	<b>932,249.33</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	-8,679.10	36,305.18
52	77000	DEFERRED INFLOW RES OPEB	.00	-92,671.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,670.00
	<b>TOTAL LIABILITIES</b>		<b>-8,679.10</b>	<b>-435,764.82</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-4,801.49	-1,681,416.08
52	7602	EXPENDITURES CONTROL	105,743.65	874,834.75
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	159,137.00
52	8737P	RESTRICTED-PENSION	.00	187,265.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	8,679.10	-36,305.18
	<b>TOTAL FUND BALANCE</b>		<b>109,621.26</b>	<b>-496,484.51</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>100,942.16</b>	<b>-932,249.33</b>

**BALANCE SHEET FOR 2023 12**

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	-1,500.00	41,534.71
		TOTAL ASSETS	-1,500.00	41,534.71
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	.00	-45,074.71
70	7602	EXPENDITURES CONTROL	1,500.00	8,540.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	1,500.00	-41,534.71
		TOTAL LIABILITIES + FUND BALANCE	1,500.00	-41,534.71

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

BALANCE SHEET FOR 2023 12

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	341,347.66	7,273,193.16
80	6221	BUILDING AND IMPROVEMENTS	74,513.26	305,303,641.93
80	6231	TECHNOLOGY EQUIPMENT	-31,979.02	2,085,153.23
80	6241	VEHICLES	228,479.20	9,911,390.83
80	6251	GENERAL EQUIPMENT	5,168.25	2,817,124.78
80	6261	CONSTRUCTION WORK IN PROGRESS	46,671,412.26	48,910,769.26
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			47,288,941.61	385,568,859.42
<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	82,081.39	-1,137,153.36
80	6242	ACCUM DEP - VEHICLES	-10,500.00	-6,841,512.73
80	6252	ACCUM DEP - GENERAL EQUIPMENT	35,229.11	-2,031,323.27
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,333.77
TOTAL LIABILITIES			106,810.50	-97,776,166.47
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	13,046.63	30,674.96
80	7602	EXPENDITURES CONTROL	11,427.55	21,461.53
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-47,420,226.29	-287,844,829.44
TOTAL FUND BALANCE			-47,395,752.11	-287,792,692.95
TOTAL LIABILITIES + FUND BALANCE			-47,288,941.61	-385,568,859.42

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



BALANCE SHEET FOR 2023 12

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 Gina Amos \*\*