

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2022 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,179,056.96	16,789,810.73
10	6102	CASH IN PAYROLL CLEARING ACCT	-147,298.33	1,830,016.62
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	-13,146.27	-231,535.42
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	939.19	13,236.61
		TOTAL ASSETS	-1,338,562.37	18,401,553.54
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	5,097.52	-272.85
10	7461	ACCR SALARIES & BENEFIT PAYABLE	48,837.96	-74,888.58
10	7461A	UNEMPLOYMENT TAX PAYABLE	-6,457.08	-72,465.77
10	7461B	DELTA DENTAL COBRA	-73.04	-73.04
10	7461D	DELTA DENTA W/H	-10,532.36	-10,616.30
10	7461F	FSA & DEP CARE	162.51	-73,037.62
10	7461HI	HEALTH INSURANCE	-1,399.16	358,387.36
10	7461SL	STATE LIFE	73.74	-7,606.23
10	7469	LOCAL TAX WITHHELD PAYABLE	.00	5.94
10	7481	DEFERRED REVENUE	.00	-575,551.00
10	7551	COMPENSATED ABSENCES	.00	-528,389.94
10	7603	PURCHASE OBLIGATIONS	-64,378.66	1,232,498.76
		TOTAL LIABILITIES	-28,668.57	247,990.73
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,279,425.21	-63,763,954.38
10	7602	EXPENDITURES CONTROL	5,582,277.49	50,277,761.16
10	8742	COMMITTED - SICK LEAVE	.00	-507,896.03
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	64,378.66	-1,232,498.76
		TOTAL FUND BALANCE	1,367,230.94	-18,649,544.27
		TOTAL LIABILITIES + FUND BALANCE	1,338,562.37	-18,401,553.54

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BALANCE SHEET FOR 2022 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-5,311.65	999,180.70
		TOTAL ASSETS	-5,311.65	999,180.70
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	550.47	125.00
20	7603	PURCHASE OBLIGATIONS	4,539.71	1,367,100.51
		TOTAL LIABILITIES	5,090.18	1,367,225.51
FUND BALANCE				
20	6302	REVENUES CONTROL	-833,389.42	-12,056,247.78
20	7602	EXPENDITURES CONTROL	838,150.60	11,056,942.08
20	8753	ASSIGNED-PURCH OBL - CURRENT	-4,539.71	-1,367,100.51
		TOTAL FUND BALANCE	221.47	-2,366,406.21
		TOTAL LIABILITIES + FUND BALANCE	5,311.65	-999,180.70

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BALANCE SHEET FOR 2022 10

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	8,564.46	689,110.48
		TOTAL ASSETS	8,564.46	689,110.48
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	487.22	100.27
21	7603	PURCHASE OBLIGATIONS	8,952.35	125,361.79
		TOTAL LIABILITIES	9,439.57	125,462.06
FUND BALANCE				
21	6302	REVENUES CONTROL	-71,345.02	-1,062,560.42
21	7602	EXPENDITURES CONTROL	62,293.34	373,349.67
21	8753	ASSIGNED-PURCH OBL - CURRENT	-8,952.35	-125,361.79
		TOTAL FUND BALANCE	-18,004.03	-814,572.54
		TOTAL LIABILITIES + FUND BALANCE	-8,564.46	-689,110.48

BALANCE SHEET FOR 2022 10

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	740,433.91
25	6153	ACCOUNTS RECEIVABLE	.00	1,731.51
		TOTAL ASSETS	.00	742,165.42
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-21,783.59
		TOTAL LIABILITIES	.00	-21,783.59
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-720,381.83
		TOTAL FUND BALANCE	.00	-720,381.83
		TOTAL LIABILITIES + FUND BALANCE	.00	-742,165.42

BALANCE SHEET FOR 2022 10

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-250,000.00	186,257.00
		TOTAL ASSETS	-250,000.00	186,257.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-436,257.00
31	7602	EXPENDITURES CONTROL	250,000.00	250,000.00
		TOTAL FUND BALANCE	250,000.00	-186,257.00
		TOTAL LIABILITIES + FUND BALANCE	250,000.00	-186,257.00

BALANCE SHEET FOR 2022 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	1,587,799.50
		TOTAL ASSETS	.00	1,587,799.50
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-13,849,341.00
	32	7602 EXPENDITURES CONTROL	.00	12,261,541.50
		TOTAL FUND BALANCE	.00	-1,587,799.50
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,587,799.50

BALANCE SHEET FOR 2022 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-17,538.00	539,570.16
		TOTAL ASSETS	-17,538.00	539,570.16
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-15,378.00	591,481.73
		TOTAL LIABILITIES	-15,378.00	591,481.73
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-257,916.75
36	7602	EXPENDITURES CONTROL	17,538.00	2,581,239.19
36	8737	RESTRICTED - OTHER	.00	-2,862,892.60
36	8753	ASSIGNED-PURCH OBL - CURRENT	15,378.00	-591,481.73
		TOTAL FUND BALANCE	32,916.00	-1,131,051.89
		TOTAL LIABILITIES + FUND BALANCE	17,538.00	-539,570.16

BALANCE SHEET FOR 2022 10

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	1,600,203.34
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
	TOTAL ASSETS		.00	1,602,608.44
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-12,261,541.50
40	7602	EXPENDITURES CONTROL	.00	10,663,252.83
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		.00	-1,602,608.44
TOTAL LIABILITIES + FUND BALANCE			.00	-1,602,608.44

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BALANCE SHEET FOR 2022 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-586,182.41	-1,201,273.18
51	6102	CASH FOOD SERVICE DEPOSIT	1,625,994.77	1,657,288.97
51	6171	INVENTORIES FOR CONSUMPTION	.00	141,567.90
51	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	312,292.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	268,504.00
	TOTAL ASSETS		1,039,812.36	1,178,379.69
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	20.00
51	75410	UNFUNDED OPEB LIABILITY	.00	-829,420.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-1,106,953.00
51	7603	PURCHASE OBLIGATIONS	73,739.11	497,183.43
51	77000	DEFERRED INFLOW RES OPEB	.00	-275,652.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-20,323.00
	TOTAL LIABILITIES		73,739.11	-1,735,144.57
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,626,577.67	-5,193,006.05
51	7602	EXPENDITURES CONTROL	586,765.31	4,554,462.23
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	792,780.00
51	8737P	RESTRICTED-PENSION	.00	858,772.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	40,940.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	-73,739.11	-497,183.43
	TOTAL FUND BALANCE		-1,113,551.47	556,764.88
	TOTAL LIABILITIES + FUND BALANCE		-1,039,812.36	-1,178,379.69

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BALANCE SHEET FOR 2022 10

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-42,561.65	426,767.54
52	6102	DAYCARE DEPOSITORY ACCT	95,352.56	218,208.84
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	70,259.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	60,407.00
TOTAL ASSETS			52,790.91	775,642.38
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITY	.00	-186,601.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-249,040.00
52	7603	PURCHASE OBLIGATIONS	-2,192.64	40,387.90
52	77000	DEFERRED INFLOW RES OPEB	.00	-62,016.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-4,572.00
TOTAL LIABILITIES			-2,192.64	-461,841.10
FUND BALANCE				
52	6302	REVENUES CONTROL	-101,622.56	-1,056,210.26
52	7602	EXPENDITURES CONTROL	48,831.65	411,233.88
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	178,358.00
52	8737P	RESTRICTED-PENSION	.00	193,205.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	2,192.64	-40,387.90
TOTAL FUND BALANCE			-50,598.27	-313,801.28
TOTAL LIABILITIES + FUND BALANCE			-52,790.91	-775,642.38

BALANCE SHEET FOR 2022 10

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	.00	30,763.71
		TOTAL ASSETS	.00	30,763.71
FUND BALANCE				
70	6302	REVENUES CONTROL	.00	-30,263.71
70	7602	EXPENDITURES CONTROL	.00	4,500.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	.00	-30,763.71
		TOTAL LIABILITIES + FUND BALANCE	.00	-30,763.71

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BALANCE SHEET FOR 2022 10

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	304,491,897.20
80	6231	TECHNOLOGY EQUIPMENT	.00	2,173,490.16
80	6241	VEHICLES	.00	9,506,026.92
80	6251	GENERAL EQUIPMENT	.00	2,688,504.64
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	796,150.00
80	6271	INFRASTRUCTURE	.00	9,413.00
	TOTAL ASSETS		.00	335,818,505.65
LIABILITIES				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-3,735,928.30
80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-76,984,112.69
80	6232	ACCUM DEP - TECHNOLOGY	.00	-1,111,960.72
80	6242	ACCUM DEP - VEHICLES	.00	-6,345,223.41
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-2,077,504.48
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-2,863.12
	TOTAL LIABILITIES		.00	-90,257,592.72
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	399.09
80	7602	EXPENDITURES CONTROL	.00	98.12
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-245,561,410.14
	TOTAL FUND BALANCE		.00	-245,560,912.93
	TOTAL LIABILITIES + FUND BALANCE		.00	-335,818,505.65

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2022 10

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	16,944.47
81	6241	VEHICLES	.00	40,628.41
81	6251	GENERAL EQUIPMENT	.00	2,146,777.66
	TOTAL ASSETS		.00	2,204,350.54
LIABILITIES				
81	6232	ACCUM DEP - TECHNOLOGY	.00	-6,674.97
81	6242	ACCUM DEP - VEHICLES	.00	-17,621.95
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-1,796,154.78
	TOTAL LIABILITIES		.00	-1,820,451.70
FUND BALANCE				
81	8711	Capital Assets, Net of Debt	.00	-383,898.84
	TOTAL FUND BALANCE		.00	-383,898.84
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,204,350.54

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