

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	2,195,872.76	19,372,246.89
10	6102	CASH IN PAYROLL CLEARING ACCT	-3,357,386.91	2,021,008.64
10	6104	PETTY CASH	.00	25.00
10	6153	ACCOUNTS RECEIVABLE	-1,703,928.63	695,467.31
10	6181	PREPAID EXPENSES - DEPOSITS	69,913.37	72,300.47
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	4,680.69	4,680.69
		TOTAL ASSETS	-2,790,848.72	22,165,729.00
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	145,832.74	-272.85
10	7461	ACCR SALARIES & BENEFIT PAYABLE	2,892,268.32	140,510.19
10	7461A	UNEMPLOYMENT TAX PAYABLE	11,840.57	11,840.57
10	7461D	DELTA DENTA W/H	-1,806.10	-11,334.79
10	7461F	FSA & DEP CARE	21,263.01	-49,395.26
10	7461HI	HEALTH INSURANCE	131,953.52	510,669.03
10	7461SL	STATE LIFE	3,354.82	-3,746.71
10	7469	LOCAL TAX WITHHELD PAYABLE	138.80	138.80
10	7471	FEDERAL TAX WITHHELD PAYABLE	387.10	387.10
10	7472	FICA WITHHELD PAYABLE	158.88	158.88
10	7473	STATE TAX WITHHELD PAYABLE	203.24	203.24
10	7474	KTRS WITHHELD PAYABLE	880.16	880.16
10	7481	DEFERRED REVENUE	.00	-631,529.00
10	7551	COMPENSATED ABSENCES	.00	-535,718.01
10	7603	PURCHASE OBLIGATIONS	1,288,527.02	2,572,918.79
		TOTAL LIABILITIES	4,495,002.08	2,005,710.14
FUND BALANCE				
10	6302	REVENUES CONTROL	-19,298,001.11	-19,298,001.11
10	7602	EXPENDITURES CONTROL	2,370,670.26	2,370,670.26
10	8741	COMMITTED - SITE-BASED CFWD	1,471,157.57	.00
10	8742	COMMITTED - SICK LEAVE	.00	-553,024.53
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,288,527.02	-2,572,918.79
10	8770	UNASSIGNED FUND BALANCE	15,040,546.94	-695,208.71
		TOTAL FUND BALANCE	-1,704,153.36	-24,171,439.14
		TOTAL LIABILITIES + FUND BALANCE	2,790,848.72	-22,165,729.00

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-461,252.70	-350,897.73
20	6153	ACCOUNTS RECEIVABLE	-1,653,994.66	.00
		TOTAL ASSETS	-2,115,247.36	-350,897.73
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	23,661.13	125.00
20	7481	DEFERRED REVENUE	1,740,813.50	.00
20	7603	PURCHASE OBLIGATIONS	1,148,118.49	1,591,560.21
		TOTAL LIABILITIES	2,912,593.12	1,591,685.21
FUND BALANCE				
20	6302	REVENUES CONTROL	-209,354.80	-209,354.80
20	7602	EXPENDITURES CONTROL	560,127.53	560,127.53
20	8753	ASSIGNED-PURCH OBL - CURRENT	-1,148,118.49	-1,591,560.21
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-443,381.72	.00
20	8770	UNASSIGNED FUND BALANCE	443,381.72	.00
		TOTAL FUND BALANCE	-797,345.76	-1,240,787.48
		TOTAL LIABILITIES + FUND BALANCE	2,115,247.36	350,897.73

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2024 1

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	6,352.12	893,317.28
21	6102	CASH	-5,010.29	524.16
21	6153	ACCOUNTS RECEIVABLE	-105.00	983.65
	TOTAL ASSETS		1,236.83	894,825.09
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	1,114.34	100.27
21	7603	PURCHASE OBLIGATIONS	98,398.18	101,819.16
	TOTAL LIABILITIES		99,512.52	101,919.43
FUND BALANCE				
21	6302	REVENUES CONTROL	-889,753.72	-889,753.72
21	7602	EXPENDITURES CONTROL	-767.01	-767.01
21	8737	RESTRICTED - OTHER	884,748.58	-4,404.63
21	8753	ASSIGNED-PURCH OBL - CURRENT	-98,398.18	-101,819.16
21	8770	UNASSIGNED FUND BALANCE	3,420.98	.00
	TOTAL FUND BALANCE		-100,749.35	-996,744.52
	TOTAL LIABILITIES + FUND BALANCE		-1,236.83	-894,825.09

BALANCE SHEET FOR 2024 1

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-20,876.43	-1,226,033.50
25	6102	CASH IN PAYROLL CLEARING ACCT	12,478.08	2,049,147.21
25	6153	ACCOUNTS RECEIVABLE	-1,000.00	118.79
	TOTAL ASSETS		-9,398.35	823,232.50
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	2,652.43	.00
25	7603	PURCHASE OBLIGATIONS	59,478.42	62,184.58
	TOTAL LIABILITIES		62,130.85	62,184.58
FUND BALANCE				
25	6302	REVENUES CONTROL	-11,978.08	-11,978.08
25	7602	EXPENDITURES CONTROL	18,724.00	18,724.00
25	8737	RESTRICTED - OTHER	-2,706.16	-828,859.63
25	8753	ASSIGNED-PURCH OBL - CURRENT	-59,478.42	-62,184.58
25	8770	UNASSIGNED FUND BALANCE	2,706.16	-1,118.79
	TOTAL FUND BALANCE		-52,732.50	-885,417.08
	TOTAL LIABILITIES + FUND BALANCE		9,398.35	-823,232.50

BALANCE SHEET FOR 2024 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	234,663.14	234,663.14
		TOTAL ASSETS	234,663.14	234,663.14
FUND BALANCE				
	31	6302 REVENUES CONTROL	-447,805.00	-447,805.00
	31	7602 EXPENDITURES CONTROL	213,141.86	213,141.86
		TOTAL FUND BALANCE	-234,663.14	-234,663.14
		TOTAL LIABILITIES + FUND BALANCE	-234,663.14	-234,663.14

BALANCE SHEET FOR 2024 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	1,846,159.00	1,846,159.00
		TOTAL ASSETS	1,846,159.00	1,846,159.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	-1,846,159.00	-1,846,159.00
		TOTAL FUND BALANCE	-1,846,159.00	-1,846,159.00
		TOTAL LIABILITIES + FUND BALANCE	-1,846,159.00	-1,846,159.00

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-5,087,060.12	-4,289,746.32
36	6111	INVESTMENTS	263,504.64	90,077,375.64
		TOTAL ASSETS	-4,823,555.48	85,787,629.32
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	5,280,110.92	.00
36	7603	PURCHASE OBLIGATIONS	-16,720.00	55,513,004.48
		TOTAL LIABILITIES	5,263,390.92	55,513,004.48
FUND BALANCE				
36	6302	REVENUES CONTROL	-476,646.50	-476,646.50
36	7602	EXPENDITURES CONTROL	20,091.06	20,091.06
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-84,037,015.72
36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
36	8753	ASSIGNED-PURCH OBL - CURRENT	16,720.00	-55,513,004.48
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-55,529,724.48	.00
36	8770	UNASSIGNED FUND BALANCE	55,529,724.48	.00
		TOTAL FUND BALANCE	-439,835.44	-141,300,633.80
		TOTAL LIABILITIES + FUND BALANCE	4,823,555.48	-85,787,629.32

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2024 1

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-558,194.10	-706,204.43
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
40	6181	PREPAID EXPENSES - DEPOSITS	-149,925.00	.00
	TOTAL ASSETS		-708,119.10	-703,799.33
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	708,119.10	708,119.10
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		708,119.10	703,799.33
TOTAL LIABILITIES + FUND BALANCE			708,119.10	703,799.33

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2024 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-40,173.05	114,041.10
51	6102	CASH FOOD SERVICE DEPOSIT	37,485.34	18,263.43
51	6153	ACCOUNTS RECEIVABLE	-37,461.35	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	167,356.76
51	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	379,850.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	209,200.00
TOTAL ASSETS			-40,149.06	888,711.29
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	20.00
51	7481	DEFERRED REVENUE	.00	-49,680.10
51	75410	UNFUNDED OPEB LIABILITY	.00	-691,396.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-919,780.00
51	7603	PURCHASE OBLIGATIONS	733,223.33	734,162.33
51	77000	DEFERRED INFLOW RES OPEB	.00	-434,382.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-167,200.00
TOTAL LIABILITIES			733,223.33	-1,528,255.77
FUND BALANCE				
51	6302	REVENUES CONTROL	-181,314.77	-181,314.77
51	7602	EXPENDITURES CONTROL	40,300.65	40,300.65
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	745,928.00
51	8737P	RESTRICTED-PENSION	.00	877,780.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	181,163.18	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-733,223.33	-734,162.33
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-939.00	.00
51	8770	UNASSIGNED FUND BALANCE	939.00	-108,987.07
TOTAL FUND BALANCE			-693,074.27	639,544.48
TOTAL LIABILITIES + FUND BALANCE			40,149.06	-888,711.29

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2024 1

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	60.00	809,131.85
52	6102	DAYCARE DEPOSITORY ACCT	1,487.31	-735.12
52	6153	ACCOUNTS RECEIVABLE	-60.00	.00
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	81,037.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	44,631.00
	TOTAL ASSETS		1,487.31	934,064.73
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITY	.00	-147,503.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-196,226.00
52	7603	PURCHASE OBLIGATIONS	13,000.00	48,403.98
52	77000	DEFERRED INFLOW RES OPEB	.00	-92,671.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,670.00
	TOTAL LIABILITIES		13,000.00	-423,666.02
FUND BALANCE				
52	6302	REVENUES CONTROL	-808,396.73	-808,396.73
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	159,137.00
52	8737P	RESTRICTED-PENSION	.00	187,265.00
52	8739	RESTRICTED-NET ASSETS	806,909.42	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-13,000.00	-48,403.98
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-35,403.98	.00
52	8770	UNASSIGNED FUND BALANCE	35,403.98	.00
	TOTAL FUND BALANCE		-14,487.31	-510,398.71
	TOTAL LIABILITIES + FUND BALANCE		-1,487.31	-934,064.73

BALANCE SHEET FOR 2024 1

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-500.00	41,034.71
	TOTAL ASSETS		-500.00	41,034.71
FUND BALANCE				
70	6302	REVENUES CONTROL	-36,534.71	-36,534.71
70	7602	EXPENDITURES CONTROL	500.00	500.00
70	8737	RESTRICTED - OTHER	36,534.71	-5,000.00
	TOTAL FUND BALANCE		500.00	-41,034.71
TOTAL LIABILITIES + FUND BALANCE			500.00	-41,034.71

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	9,258,173.23
80	6211	LAND IMPROVEMENTS	22,100.00	7,295,293.16
80	6221	BUILDING AND IMPROVEMENTS	5,430.00	305,309,071.93
80	6231	TECHNOLOGY EQUIPMENT	5,555.86	2,090,709.09
80	6241	VEHICLES	132,521.00	10,043,911.83
80	6251	GENERAL EQUIPMENT	415,302.30	3,232,427.08
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	48,910,769.26
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			580,909.16	386,149,768.58
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	20,058.96	-1,117,094.40
80	6242	ACCUM DEP - VEHICLES	.00	-6,841,512.73
80	6252	ACCUM DEP - GENERAL EQUIPMENT	5,158.50	-2,026,164.77
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,333.77
TOTAL LIABILITIES			25,217.46	-97,750,949.01
FUND BALANCE				
80	6302	REVENUES CONTROL	38.33	38.33
80	7602	EXPENDITURES CONTROL	474.02	474.02
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-606,638.97	-288,399,331.92
TOTAL FUND BALANCE			-606,126.62	-288,398,819.57
TOTAL LIABILITIES + FUND BALANCE			-580,909.16	-386,149,768.58

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2024 1

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	8711	Capital Assets, Net of Debt	.00	-450,357.65
	TOTAL FUND BALANCE		.00	-450,357.65
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,275,882.32

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