

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



BALANCE SHEET FOR 2024 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-2,594,833.98	15,937,198.79
10	6102	CASH IN PAYROLL CLEARING ACCT	72,111.52	2,319,954.23
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	-15,672.74	48,671.59
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	965.01	6,989.24
		<b>TOTAL ASSETS</b>	<b>-2,537,430.19</b>	<b>18,312,838.85</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-272.85
10	7461	ACCR SALARIES & BENEFIT PAYABLE	34,185.76	107,190.18
10	7461A	UNEMPLOYMENT TAX PAYABLE	-4,650.68	2,015.04
10	7461D	DELTA DENTA W/H	-11,083.56	-11,360.61
10	7461F	FSA & DEP CARE	-1,684.20	-74,103.24
10	7461HI	HEALTH INSURANCE	-11,074.75	352,687.38
10	7461SL	STATE LIFE	-170.85	-7,245.75
10	7469	LOCAL TAX WITHHELD PAYABLE	253.76	311.16
10	7481	DEFERRED REVENUE	.00	-631,529.00
10	7551	COMPENSATED ABSENCES	.00	-535,718.01
10	7603	PURCHASE OBLIGATIONS	-638,342.88	2,054,382.12
		<b>TOTAL LIABILITIES</b>	<b>-632,567.40</b>	<b>1,256,356.42</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-3,592,264.06	-26,725,392.59
10	7602	EXPENDITURES CONTROL	6,123,918.77	13,981,768.94
10	8742	COMMITTED - SICK LEAVE	.00	-553,024.53
10	8747	COMMITTED - OTHER	.00	-3,522,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	638,342.88	-2,054,382.12
10	8770	UNASSIGNED FUND BALANCE	.00	-695,208.71
		<b>TOTAL FUND BALANCE</b>	<b>3,169,997.59</b>	<b>-19,569,195.27</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>2,537,430.19</b>	<b>-18,312,838.85</b>

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BALANCE SHEET FOR 2024 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	360,555.52	791,198.14
		TOTAL ASSETS	<b>360,555.52</b>	<b>791,198.14</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	125.00
20	7603	PURCHASE OBLIGATIONS	-153,077.69	836,479.66
		TOTAL LIABILITIES	<b>-153,077.69</b>	<b>836,604.66</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,644,132.84	-4,450,938.78
20	7602	EXPENDITURES CONTROL	1,283,577.32	3,659,615.64
20	8753	ASSIGNED-PURCH OBL - CURRENT	153,077.69	-836,479.66
		TOTAL FUND BALANCE	<b>-207,477.83</b>	<b>-1,627,802.80</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-360,555.52</b>	<b>-791,198.14</b>

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BALANCE SHEET FOR 2024 3

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-69,505.21	813,373.81
21	6102	CASH	88,710.28	343,621.87
	TOTAL ASSETS		19,205.07	1,156,995.68
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	5,180.80	155,708.43
	TOTAL LIABILITIES		5,180.80	155,808.70
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-131,881.44	-1,318,066.24
21	7602	EXPENDITURES CONTROL	112,676.37	164,391.27
21	8737	RESTRICTED - OTHER	.00	-3,420.98
21	8753	ASSIGNED-PURCH OBL - CURRENT	-5,180.80	-155,708.43
	TOTAL FUND BALANCE		-24,385.87	-1,312,804.38
	TOTAL LIABILITIES + FUND BALANCE		-19,205.07	-1,156,995.68

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



BALANCE SHEET FOR 2024 3

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-64,542.78	-1,348,304.32
25	6102	CASH IN PAYROLL CLEARING ACCT	163,663.13	2,314,047.88
		<b>TOTAL ASSETS</b>	<b>99,120.35</b>	<b>965,743.56</b>
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	47,170.39	113,454.86
		<b>TOTAL LIABILITIES</b>	<b>47,170.39</b>	<b>113,454.86</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-190,917.79	-1,128,063.39
25	7602	EXPENDITURES CONTROL	90,678.65	170,294.05
25	8737	RESTRICTED - OTHER	.00	-7,974.22
25	8753	ASSIGNED-PURCH OBL - CURRENT	-47,170.39	-113,454.86
25	8770	UNASSIGNED FUND BALANCE	1,118.79	.00
		<b>TOTAL FUND BALANCE</b>	<b>-146,290.74</b>	<b>-1,079,198.42</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-99,120.35</b>	<b>-965,743.56</b>

**BALANCE SHEET FOR 2024 3**

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	234,663.14
		TOTAL ASSETS	.00	234,663.14
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-447,805.00
31	7602	EXPENDITURES CONTROL	.00	213,141.86
		TOTAL FUND BALANCE	.00	-234,663.14
		TOTAL LIABILITIES + FUND BALANCE	.00	-234,663.14

**BALANCE SHEET FOR 2024 3**

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	1,846,159.00
		TOTAL ASSETS	.00	1,846,159.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-1,846,159.00
		TOTAL FUND BALANCE	.00	-1,846,159.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,846,159.00

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BALANCE SHEET FOR 2024 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-7,341,656.65	-2,600,923.98
36	6111	INVESTMENTS	238,244.23	75,589,048.58
		<b>TOTAL ASSETS</b>	<b>-7,103,412.42</b>	<b>72,988,124.60</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-4,950,876.83	46,491,646.62
		<b>TOTAL LIABILITIES</b>	<b>-4,950,876.83</b>	<b>46,491,646.62</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-238,244.23	-988,319.44
36	7602	EXPENDITURES CONTROL	7,341,656.65	13,331,268.72
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	4,950,876.83	-46,491,646.62
		<b>TOTAL FUND BALANCE</b>	<b>12,054,289.25</b>	<b>-119,479,771.22</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>7,103,412.42</b>	<b>-72,988,124.60</b>

**BALANCE SHEET FOR 2024 3**

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-5,750,476.39
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
	TOTAL ASSETS		.00	-5,748,071.29
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	5,752,391.06
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		.00	5,748,071.29
TOTAL LIABILITIES + FUND BALANCE			.00	5,748,071.29



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

BALANCE SHEET FOR 2024 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-727,151.03	-1,130,980.33
51	6102	CASH FOOD SERVICE DEPOSIT	396,399.92	435,830.41
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
	<b>TOTAL ASSETS</b>		<b>-330,751.11</b>	<b>61,256.84</b>
<b>LIABILITIES</b>				
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	-48,066.17	730,298.85
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>-48,066.17</b>	<b>-1,532,119.25</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-403,465.03	-607,000.59
51	7602	EXPENDITURES CONTROL	734,216.14	1,293,440.92
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	745,928.00
51	8737P	RESTRICTED-PENSION	.00	877,780.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	48,066.17	-730,298.85
51	8770	UNASSIGNED FUND BALANCE	.00	-108,987.07
	<b>TOTAL FUND BALANCE</b>		<b>378,817.28</b>	<b>1,470,862.41</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>330,751.11</b>	<b>-61,256.84</b>

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

BALANCE SHEET FOR 2024 3

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-102,510.85	656,739.87
52	6102	DAYCARE DEPOSITORY ACCT	144,688.97	242,120.97
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	81,037.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	44,631.00
TOTAL ASSETS			42,178.12	1,024,528.84
<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	-42,743.31	24,070.20
52	77000	DEFERRED INFLOW RES OPEB	.00	-92,671.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,670.00
TOTAL LIABILITIES			-42,743.31	-447,999.80
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-144,688.97	-1,051,252.82
52	7602	EXPENDITURES CONTROL	102,510.85	152,391.98
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	159,137.00
52	8737P	RESTRICTED-PENSION	.00	187,265.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	42,743.31	-24,070.20
TOTAL FUND BALANCE			565.19	-576,529.04
TOTAL LIABILITIES + FUND BALANCE			-42,178.12	-1,024,528.84

**BALANCE SHEET FOR 2024 3**

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	.00	39,034.71
		TOTAL ASSETS	.00	39,034.71
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	.00	-36,534.71
70	7602	EXPENDITURES CONTROL	.00	2,500.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	.00	-39,034.71
		TOTAL LIABILITIES + FUND BALANCE	.00	-39,034.71

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

BALANCE SHEET FOR 2024 3

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	7,311,873.16
80	6221	BUILDING AND IMPROVEMENTS	.00	305,328,804.53
80	6231	TECHNOLOGY EQUIPMENT	190.00	2,115,903.24
80	6241	VEHICLES	.00	10,043,911.83
80	6251	GENERAL EQUIPMENT	.00	3,242,028.99
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	54,957,481.93
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			190.00	392,267,589.91
<b>LIABILITIES</b>				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-4,287,152.58
80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-90,526,168.39
80	6232	ACCUM DEP - TECHNOLOGY	-190.00	-1,399,743.82
80	6242	ACCUM DEP - VEHICLES	.00	-7,402,976.88
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-2,131,634.95
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,804.42
TOTAL LIABILITIES			-190.00	-105,751,481.04
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	.00	38.33
80	7602	EXPENDITURES CONTROL	.00	572.14
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-286,516,719.34
TOTAL FUND BALANCE			.00	-286,516,108.87
TOTAL LIABILITIES + FUND BALANCE			-190.00	-392,267,589.91

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



BALANCE SHEET FOR 2024 3

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	-12,699.77
81	6242	ACCUM DEP - VEHICLES	.00	-31,872.61
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-1,853,502.91
	TOTAL LIABILITIES		.00	-1,898,075.29
FUND BALANCE				
81	8711	Capital Assets, Net of Debt	.00	-377,807.03
	TOTAL FUND BALANCE		.00	-377,807.03
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,275,882.32

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