

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



BALANCE SHEET FOR 2024 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	476,381.63	31,042,814.94
10	6102	CASH IN PAYROLL CLEARING ACCT	2,300.32	2,314,643.98
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	-17,124.36	-69,552.95
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	909.13	11,575.00
		<b>TOTAL ASSETS</b>	<b>462,466.72</b>	<b>33,299,505.97</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	25,875.68	-272.85
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-3.51	-160,039.58
10	7461A	UNEMPLOYMENT TAX PAYABLE	-23,118.11	-63,286.54
10	7461D	DELTA DENTA W/H	-21.40	-211.39
10	7461F	FSA & DEP CARE	185.00	-49,564.68
10	7461HI	HEALTH INSURANCE	356.96	515,971.23
10	7461SL	STATE LIFE	12.94	-3,750.49
10	7469	LOCAL TAX WITHHELD PAYABLE	-430.22	139.52
10	7474	KTRS WITHHELD PAYABLE	.00	577.16
10	7475	CERS WITHHELD PAYABLE	.00	300,916.24
10	7481	DEFERRED REVENUE	.00	-97,772.01
10	7551	COMPENSATED ABSENCES	.00	-535,718.01
10	7603	PURCHASE OBLIGATIONS	-149,262.55	2,149,280.18
		<b>TOTAL LIABILITIES</b>	<b>-146,405.21</b>	<b>2,056,268.78</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,374,040.46	-74,704,894.52
10	7602	EXPENDITURES CONTROL	4,908,716.40	45,574,380.74
10	8742	COMMITTED - SICK LEAVE	.00	-553,024.53
10	8747	COMMITTED - OTHER	.00	-3,522,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	149,262.55	-2,149,280.18
		<b>TOTAL FUND BALANCE</b>	<b>-316,061.51</b>	<b>-35,355,774.75</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-462,466.72</b>	<b>-33,299,505.97</b>

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BALANCE SHEET FOR 2024 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-797,562.91	656,015.00
		TOTAL ASSETS	-797,562.91	656,015.00
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	1,981.44	125.00
20	7603	PURCHASE OBLIGATIONS	-174,281.32	674,533.22
		TOTAL LIABILITIES	-172,299.88	674,658.22
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,246,492.17	-10,832,803.29
20	7602	EXPENDITURES CONTROL	2,042,073.64	10,176,663.29
20	8753	ASSIGNED-PURCH OBL - CURRENT	174,281.32	-674,533.22
		TOTAL FUND BALANCE	969,862.79	-1,330,673.22
		TOTAL LIABILITIES + FUND BALANCE	797,562.91	-656,015.00

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BALANCE SHEET FOR 2024 8

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-63,909.02	1,062,998.02
21	6102	CASH	-17,272.70	10,521.94
	TOTAL ASSETS		-81,181.72	1,073,519.96
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	-25,306.95	134,724.09
	TOTAL LIABILITIES		-25,306.95	134,824.36
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-24,572.76	-1,593,898.63
21	7602	EXPENDITURES CONTROL	105,754.48	523,183.14
21	8737	RESTRICTED - OTHER	.00	-3,420.98
21	8753	ASSIGNED-PURCH OBL - CURRENT	25,306.95	-134,724.09
21	8770	UNASSIGNED FUND BALANCE	.00	516.24
	TOTAL FUND BALANCE		106,488.67	-1,208,344.32
	TOTAL LIABILITIES + FUND BALANCE		81,181.72	-1,073,519.96

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



BALANCE SHEET FOR 2024 8

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-130,570.69	-259,451.61
25	6102	CASH IN PAYROLL CLEARING ACCT	127,932.79	1,317,010.74
		<b>TOTAL ASSETS</b>	<b>-2,637.90</b>	<b>1,057,559.13</b>
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	58,675.67	214,668.25
		<b>TOTAL LIABILITIES</b>	<b>58,675.67</b>	<b>214,668.25</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-135,668.99	-1,791,434.00
25	7602	EXPENDITURES CONTROL	138,306.89	741,849.09
25	8737	RESTRICTED - OTHER	.00	-7,974.22
25	8753	ASSIGNED-PURCH OBL - CURRENT	-58,675.67	-214,668.25
		<b>TOTAL FUND BALANCE</b>	<b>-56,037.77</b>	<b>-1,272,227.38</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>2,637.90</b>	<b>-1,057,559.13</b>

**BALANCE SHEET FOR 2024 8**

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	-692,442.14	-457,779.00
		TOTAL ASSETS	-692,442.14	-457,779.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-447,805.00
	31	7602 EXPENDITURES CONTROL	692,442.14	905,584.00
		TOTAL FUND BALANCE	692,442.14	457,779.00
		TOTAL LIABILITIES + FUND BALANCE	692,442.14	457,779.00

**BALANCE SHEET FOR 2024 8**

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-27,093.21	-1,219,462.11
		TOTAL ASSETS	-27,093.21	-1,219,462.11
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-17,022,339.00
	32	7602 EXPENDITURES CONTROL	27,093.21	18,241,801.11
		TOTAL FUND BALANCE	27,093.21	1,219,462.11
		TOTAL LIABILITIES + FUND BALANCE	27,093.21	1,219,462.11

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BALANCE SHEET FOR 2024 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	644,703.84	749,255.46
36	6111	INVESTMENTS	-3,347,829.06	47,031,862.15
	TOTAL ASSETS		-2,703,125.22	47,781,117.61
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-2,676,690.40	22,197,775.78
	TOTAL LIABILITIES		-2,676,690.40	22,197,775.78
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-871,706.29	-2,650,668.36
36	7602	EXPENDITURES CONTROL	3,574,831.51	40,200,624.63
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	2,676,690.40	-22,197,775.78
	TOTAL FUND BALANCE		5,379,815.62	-69,978,893.39
	TOTAL LIABILITIES + FUND BALANCE		2,703,125.22	-47,781,117.61

**BALANCE SHEET FOR 2024 8**

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-6,521,935.82	2,349,187.58
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
	<b>TOTAL ASSETS</b>		<b>-6,521,935.82</b>	<b>2,351,592.68</b>
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-18,214,707.90
40	7602	EXPENDITURES CONTROL	6,521,935.82	15,867,434.99
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	<b>TOTAL FUND BALANCE</b>		<b>6,521,935.82</b>	<b>-2,351,592.68</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>6,521,935.82</b>	<b>-2,351,592.68</b>



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BALANCE SHEET FOR 2024 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-503,121.67	-1,741,749.37
51	6102	CASH FOOD SERVICE DEPOSIT	176,450.14	534,537.41
51	6171	INVENTORIES FOR CONSUMPTION	.00	167,356.76
51	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	637,926.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	244,520.00
	<b>TOTAL ASSETS</b>		<b>-326,671.53</b>	<b>-157,409.20</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	82,076.98	20.00
51	7481	DEFERRED REVENUE	.00	-49,680.10
51	75410	UNFUNDED OPEB LIABILITY	.00	-998,909.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-1,072,905.00
51	7603	PURCHASE OBLIGATIONS	-193,656.88	2,684,432.57
51	77000	DEFERRED INFLOW RES OPEB	.00	-458,496.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-157,804.00
	<b>TOTAL LIABILITIES</b>		<b>-111,579.90</b>	<b>-53,341.53</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-559,539.04	-3,796,576.38
51	7602	EXPENDITURES CONTROL	804,133.59	4,886,091.68
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	819,479.00
51	8737P	RESTRICTED-PENSION	.00	986,189.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	193,656.88	-2,684,432.57
	<b>TOTAL FUND BALANCE</b>		<b>438,251.43</b>	<b>210,750.73</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>326,671.53</b>	<b>157,409.20</b>

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

BALANCE SHEET FOR 2024 8

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	51,922.63	840,890.46
52	6102	DAYCARE DEPOSITORY ACCT	-14,561.02	129,467.49
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	142,677.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	54,689.00
TOTAL ASSETS			<b>37,361.61</b>	<b>1,167,723.95</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIABILITY	.00	-223,414.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-239,964.00
52	7603	PURCHASE OBLIGATIONS	1,657.28	16,786.15
52	77000	DEFERRED INFLOW RES OPEB	.00	-102,546.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,294.00
TOTAL LIABILITIES			<b>1,657.28</b>	<b>-584,431.85</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-131,438.98	-1,673,652.85
52	7602	EXPENDITURES CONTROL	94,077.37	703,294.90
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	183,283.00
52	8737P	RESTRICTED-PENSION	.00	220,569.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,657.28	-16,786.15
TOTAL FUND BALANCE			<b>-39,018.89</b>	<b>-583,292.10</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-37,361.61</b>	<b>-1,167,723.95</b>

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



BALANCE SHEET FOR 2024 8

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	-1,000.00	35,034.71
		TOTAL ASSETS	-1,000.00	35,034.71
FUND BALANCE				
	70	6302 REVENUES CONTROL	.00	-36,534.71
	70	7602 EXPENDITURES CONTROL	1,000.00	6,500.00
	70	8737 RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	1,000.00	-35,034.71
		TOTAL LIABILITIES + FUND BALANCE	1,000.00	-35,034.71

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



BALANCE SHEET FOR 2024 8

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	305,349,925.90
80	6231	TECHNOLOGY EQUIPMENT	-30,141.48	2,072,840.40
80	6241	VEHICLES	.00	10,505,370.81
80	6251	GENERAL EQUIPMENT	-3,819.82	3,216,678.73
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	54,190,880.18
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			-33,961.30	391,915,155.41
<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	30,086.10	-1,347,892.13
80	6242	ACCUM DEP - VEHICLES	.00	-7,402,976.88
80	6252	ACCUM DEP - GENERAL EQUIPMENT	3,819.82	-2,039,061.54
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,804.42
TOTAL LIABILITIES			33,905.92	-105,607,055.94
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	.00	9,072.27
80	7602	EXPENDITURES CONTROL	55.38	1,920.74
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-286,319,092.48
TOTAL FUND BALANCE			55.38	-286,308,099.47
TOTAL LIABILITIES + FUND BALANCE			33,961.30	-391,915,155.41

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

BALANCE SHEET FOR 2024 8

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	2,200,363.04
	TOTAL ASSETS		.00	2,267,925.92
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	-1,845,546.51
	TOTAL LIABILITIES		.00	-1,890,118.89
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	-2,267,925.92

\*\* END OF REPORT - Generated by Christina Nelson \*\*