

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2024 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-5,769,747.25	22,407,020.21
10	6102	CASH IN PAYROLL CLEARING ACCT	2,740,231.47	5,176,172.30
10	6104	PETTY CASH	.00	25.00
10	6153	ACCOUNTS RECEIVABLE	882,487.73	882,487.73
10	6181	PREPAID EXPENSES - DEPOSITS	137,437.34	-20,279.56
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	-14,297.48	.00
	TOTAL ASSETS		-2,023,888.19	28,445,425.68
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-164,597.86	-164,870.71
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-2,865,765.99	-3,027,200.25
10	7461A	UNEMPLOYMENT TAX PAYABLE	-13,578.33	-10,210.63
10	7461D	DELTA DENTA W/H	-10,202.74	-10,324.47
10	7461F	FSA & DEP CARE	-44,613.12	-94,234.81
10	7461H	HI EMPLOYER COST	.00	160,073.94
10	7461HI	HEALTH INSURANCE	-303,267.74	53,644.71
10	7461SL	STATE LIFE	-7,787.61	-11,688.40
10	7469	LOCAL TAX WITHHELD PAYABLE	-139.52	.00
10	7472	FICA WITHHELD PAYABLE	-24.25	.00
10	7474	KTRS WITHHELD PAYABLE	-577.16	.00
10	7475	CERS WITHHELD PAYABLE	-300,280.23	.00
10	7481	DEFERRED REVENUE	.00	-97,772.01
10	7551	COMPENSATED ABSENCES	-1,453.06	-537,171.07
10	7603	PURCHASE OBLIGATIONS	-1,270,482.12	563,252.31
	TOTAL LIABILITIES		-4,982,769.73	-3,176,501.39
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,719,462.08	-95,803,735.80
10	7602	EXPENDITURES CONTROL	11,670,662.65	75,389,069.38
10	8742	COMMITTED - SICK LEAVE	-215,024.77	-768,049.30
10	8747	COMMITTED - OTHER	.00	-3,522,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	1,270,482.12	-563,252.31
	TOTAL FUND BALANCE		7,006,657.92	-25,268,924.29
	TOTAL LIABILITIES + FUND BALANCE		2,023,888.19	-28,445,425.68

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2024 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-213,947.11	796,006.52
		TOTAL ASSETS	-213,947.11	796,006.52
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-53,988.17	-53,863.17
20	7603	PURCHASE OBLIGATIONS	-333,113.15	138,297.35
		TOTAL LIABILITIES	-387,101.32	84,434.18
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,853,293.72	-16,079,307.81
20	7602	EXPENDITURES CONTROL	2,121,229.00	15,337,164.46
20	8753	ASSIGNED-PURCH OBL - CURRENT	333,113.15	-138,297.35
		TOTAL FUND BALANCE	601,048.43	-880,440.70
		TOTAL LIABILITIES + FUND BALANCE	213,947.11	-796,006.52

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2024 12

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-41,345.94	977,856.61
21	6102	CASH	4,482.06	27,193.54
		TOTAL ASSETS	-36,863.88	1,005,050.15
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-1,396.99	-1,296.72
21	7603	PURCHASE OBLIGATIONS	-54,753.17	5,687.67
		TOTAL LIABILITIES	-56,150.16	4,390.95
FUND BALANCE				
21	6302	REVENUES CONTROL	-8,532.06	-1,768,093.04
21	7602	EXPENDITURES CONTROL	46,792.93	763,823.37
21	8753	ASSIGNED-PURCH OBL - CURRENT	54,753.17	-5,687.67
21	8770	UNASSIGNED FUND BALANCE	.00	516.24
		TOTAL FUND BALANCE	93,014.04	-1,009,441.10
		TOTAL LIABILITIES + FUND BALANCE	36,863.88	-1,005,050.15

BALANCE SHEET FOR 2024 12

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	30,700.48	-5,291.33
25	6102	CASH IN PAYROLL CLEARING ACCT	-96,033.62	978,788.07
		TOTAL ASSETS	-65,333.14	973,496.74
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-1,556.03	-1,556.03
25	7603	PURCHASE OBLIGATIONS	-103,857.50	12,458.27
		TOTAL LIABILITIES	-105,413.53	10,902.24
FUND BALANCE				
25	6302	REVENUES CONTROL	-17,143.65	-2,263,195.32
25	7602	EXPENDITURES CONTROL	84,032.82	1,299,228.83
25	8737	RESTRICTED - OTHER	.00	-7,974.22
25	8753	ASSIGNED-PURCH OBL - CURRENT	103,857.50	-12,458.27
		TOTAL FUND BALANCE	170,746.67	-984,398.98
		TOTAL LIABILITIES + FUND BALANCE	65,333.14	-973,496.74

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2024 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-905,584.00
	31	7602 EXPENDITURES CONTROL	.00	905,584.00
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BALANCE SHEET FOR 2024 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	1,379,119.00	.00
	TOTAL ASSETS		1,379,119.00	.00
FUND BALANCE				
32	6302	REVENUES CONTROL	-1,379,118.00	-18,401,457.00
32	7602	EXPENDITURES CONTROL	-1.00	18,401,457.00
	TOTAL FUND BALANCE		-1,379,119.00	.00
TOTAL LIABILITIES + FUND BALANCE			-1,379,119.00	.00

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BALANCE SHEET FOR 2024 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-3,356,314.99	301,795.15
36	6111	INVESTMENTS	-1,902,769.89	28,490,682.59
36	6153A	ACCOUNTS RECEIVABLE - INTEREST	276.17	276.17
	TOTAL ASSETS		-5,258,808.71	28,792,753.91
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-513,106.76	-513,106.76
36	7603	PURCHASE OBLIGATIONS	-2,136,975.56	9,683,418.54
	TOTAL LIABILITIES		-2,650,082.32	9,170,311.78
FUND BALANCE				
36	6302	REVENUES CONTROL	-97,506.28	-8,311,893.97
36	7602	EXPENDITURES CONTROL	5,869,421.75	65,363,320.70
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	2,136,975.56	-9,683,418.54
	TOTAL FUND BALANCE		7,908,891.03	-37,963,065.69
	TOTAL LIABILITIES + FUND BALANCE		5,258,808.71	-28,792,753.91

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2024 12

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1.00	-108,111.43
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
40	6181	PREPAID EXPENSES - DEPOSITS	.00	110,025.00
	TOTAL ASSETS		-1.00	4,318.67
FUND BALANCE				
40	6302	REVENUES CONTROL	1.00	-18,214,706.90
40	7602	EXPENDITURES CONTROL	.00	18,214,708.00
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
	TOTAL FUND BALANCE		1.00	-4,318.67
	TOTAL LIABILITIES + FUND BALANCE		1.00	-4,318.67

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2024 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	46,387.17	-1,925,044.87
51	6102	CASH FOOD SERVICE DEPOSIT	-31,960.68	497,014.67
51	6153	ACCOUNTS RECEIVABLE	39,707.60	39,707.60
51	6171	INVENTORIES FOR CONSUMPTION	-23,897.96	143,458.80
51	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	637,926.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	244,520.00
TOTAL ASSETS			30,236.13	-362,417.80
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-21,895.86	-21,875.86
51	7481	DEFERRED REVENUE	-45,150.36	-94,830.46
51	75410	UNFUNDED OPEB LIABILITY	.00	-998,909.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-1,072,905.00
51	7603	PURCHASE OBLIGATIONS	-487,922.07	9,103.90
51	77000	DEFERRED INFLOW RES OPEB	.00	-458,496.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-157,804.00
TOTAL LIABILITIES			-554,968.29	-2,795,716.42
FUND BALANCE				
51	6302	REVENUES CONTROL	-514,988.07	-6,241,097.95
51	7602	EXPENDITURES CONTROL	551,798.16	7,602,668.07
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	819,479.00
51	8737P	RESTRICTED-PENSION	.00	986,189.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	487,922.07	-9,103.90
TOTAL FUND BALANCE			524,732.16	3,158,134.22
TOTAL LIABILITIES + FUND BALANCE			-30,236.13	362,417.80

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2024 12

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	25,325.19	1,078,213.26
52	6102	DAYCARE DEPOSITORY ACCT	-98,869.59	9,408.15
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	142,677.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	54,689.00
TOTAL ASSETS			-73,544.40	1,284,987.41
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-2,475.00	-2,475.00
52	75410	UNFUNDED OPEB LIABILITY	.00	-223,414.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-239,964.00
52	7603	PURCHASE OBLIGATIONS	-4,412.66	.00
52	77000	DEFERRED INFLOW RES OPEB	.00	-102,546.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,294.00
TOTAL LIABILITIES			-6,887.66	-603,693.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-8,130.41	-2,066,289.51
52	7602	EXPENDITURES CONTROL	84,149.81	981,143.10
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	183,283.00
52	8737P	RESTRICTED-PENSION	.00	220,569.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	4,412.66	.00
TOTAL FUND BALANCE			80,432.06	-681,294.41
TOTAL LIABILITIES + FUND BALANCE			73,544.40	-1,284,987.41

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2024 12

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-475.00	34,059.71
		TOTAL ASSETS	-475.00	34,059.71
FUND BALANCE				
70	6302	REVENUES CONTROL	.00	-36,534.71
70	7602	EXPENDITURES CONTROL	475.00	7,475.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
		TOTAL FUND BALANCE	475.00	-34,059.71
		TOTAL LIABILITIES + FUND BALANCE	475.00	-34,059.71

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2024 12

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	9,258,173.23
80	6211	LAND IMPROVEMENTS	.00	7,311,873.16
80	6221	BUILDING AND IMPROVEMENTS	11,147.00	305,457,546.76
80	6231	TECHNOLOGY EQUIPMENT	11,061.52	2,126,884.95
80	6241	VEHICLES	578,079.00	11,219,455.81
80	6251	GENERAL EQUIPMENT	-46,028.84	3,255,573.27
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	54,190,880.18
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			554,258.68	392,829,800.36
LIABILITIES				
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	10,316.62	-1,321,194.64
80	6242	ACCUM DEP - VEHICLES	.00	-7,402,976.88
80	6252	ACCUM DEP - GENERAL EQUIPMENT	61,180.15	-1,977,881.39
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-3,804.42
TOTAL LIABILITIES			71,496.77	-105,519,178.30
FUND BALANCE				
80	6302	REVENUES CONTROL	177.10	10,398.90
80	7602	EXPENDITURES CONTROL	179.76	5,194.10
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-626,112.31	-287,326,215.06
TOTAL FUND BALANCE			-625,755.45	-287,310,622.06
TOTAL LIABILITIES + FUND BALANCE			-554,258.68	-392,829,800.36

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2024 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	2,217,203.24
	TOTAL ASSETS		.00	2,284,766.12
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	-394,647.23
	TOTAL FUND BALANCE		.00	-394,647.23
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,284,766.12

** END OF REPORT - Generated by Gina Amos **