

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,032,627.85	23,440,145.77
10	6102	CASH IN PAYROLL CLEARING ACCT	-2,697,623.18	2,478,549.12
10	6104	PETTY CASH	.00	25.00
10	6153	ACCOUNTS RECEIVABLE	-2,839,167.61	1,380,026.79
10	6181	PREPAID EXPENSES - DEPOSITS	44,806.79	24,527.23
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	4,649.53	4,649.53
TOTAL ASSETS			-4,454,706.62	27,327,923.44
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	167,783.03	-10,457.10
10	7461	ACCR SALARIES & BENEFIT PAYABLE	2,830,639.97	-196,560.28
10	7461A	UNEMPLOYMENT TAX PAYABLE	9,594.42	-616.21
10	7461D	DELTA DENTA W/H	-1,828.30	-12,152.77
10	7461F	FSA & DEP CARE	20,165.26	-74,069.55
10	7461H	HI EMPLOYER COST	.00	160,073.94
10	7461HI	HEALTH INSURANCE	141,711.50	195,356.21
10	7461SL	STATE LIFE	3,696.62	-7,991.78
10	7469	LOCAL TAX WITHHELD PAYABLE	-561.85	-561.85
10	7472	FICA WITHHELD PAYABLE	21.66	21.66
10	7473	STATE TAX WITHHELD PAYABLE	1.31	1.31
10	7474	KTRS WITHHELD PAYABLE	1,083.53	1,083.53
10	7481	DEFERRED REVENUE	.00	-97,772.01
10	7551	COMPENSATED ABSENCES	.00	-537,171.07
10	7603	PURCHASE OBLIGATIONS	2,358,313.97	2,903,564.21
TOTAL LIABILITIES			5,530,621.12	2,322,748.24
FUND BALANCE				
10	6302	REVENUES CONTROL	-24,587,850.50	-24,587,850.50
10	7602	EXPENDITURES CONTROL	4,291,713.53	4,291,713.53
10	8741	COMMITTED - SITE-BASED CFWD	1,557,157.79	.00
10	8742	COMMITTED - SICK LEAVE	.00	-768,049.30
10	8747	COMMITTED - OTHER	.00	-3,622,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	-2,358,313.97	-2,903,564.21
10	8770	UNASSIGNED FUND BALANCE	20,021,378.65	-2,059,964.94
TOTAL FUND BALANCE			-1,075,914.50	-29,650,671.68
TOTAL LIABILITIES + FUND BALANCE			4,454,706.62	-27,327,923.44

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	74,339.33	869,848.14
20	6153	ACCOUNTS RECEIVABLE	-932,555.17	.00
		TOTAL ASSETS	-858,215.84	869,848.14
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	78,932.60	-2,400.78
20	7481	DEFERRED REVENUE	1,646,730.60	.00
20	7603	PURCHASE OBLIGATIONS	477,002.78	587,829.92
		TOTAL LIABILITIES	2,202,665.98	585,429.14
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,271,309.94	-1,271,309.94
20	7602	EXPENDITURES CONTROL	403,862.58	403,862.58
20	8753	ASSIGNED-PURCH OBL - CURRENT	-477,002.78	-587,829.92
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-110,827.14	.00
20	8770	UNASSIGNED FUND BALANCE	110,827.14	.00
		TOTAL FUND BALANCE	-1,344,450.14	-1,455,277.28
		TOTAL LIABILITIES + FUND BALANCE	858,215.84	-869,848.14

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BALANCE SHEET FOR 2025 1

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-280,324.51	697,532.10
21	6102	CASH	-27,193.54	.00
		TOTAL ASSETS	-307,518.05	697,532.10
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	1,396.99	100.27
21	7603	PURCHASE OBLIGATIONS	70,092.37	75,780.04
		TOTAL LIABILITIES	71,489.36	75,880.31
FUND BALANCE				
21	6302	REVENUES CONTROL	-1,006,326.11	-1,006,326.11
21	7602	EXPENDITURES CONTROL	313,814.92	313,814.92
21	8737	RESTRICTED - OTHER	998,632.25	566.49
21	8753	ASSIGNED-PURCH OBL - CURRENT	-70,092.37	-75,780.04
21	8770	UNASSIGNED FUND BALANCE	.00	-5,687.67
		TOTAL FUND BALANCE	236,028.69	-773,412.41
		TOTAL LIABILITIES + FUND BALANCE	307,518.05	-697,532.10

BALANCE SHEET FOR 2025 1

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	5,291.33	.00
25	6102	CASH IN PAYROLL CLEARING ACCT	14,554.35	993,342.42
25	6153	ACCOUNTS RECEIVABLE	-120.00	.00
	TOTAL ASSETS		19,725.68	993,342.42
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	1,526.04	.00
25	7603	PURCHASE OBLIGATIONS	91,772.69	104,230.96
	TOTAL LIABILITIES		93,298.73	104,230.96
FUND BALANCE				
25	6302	REVENUES CONTROL	-977,085.60	-977,085.60
25	7602	EXPENDITURES CONTROL	4,175.67	4,175.67
25	8737	RESTRICTED - OTHER	951,658.21	-7,974.22
25	8753	ASSIGNED-PURCH OBL - CURRENT	-91,772.69	-104,230.96
25	8770	UNASSIGNED FUND BALANCE	.00	-12,458.27
	TOTAL FUND BALANCE		-113,024.41	-1,097,573.38
	TOTAL LIABILITIES + FUND BALANCE		-19,725.68	-993,342.42

BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	458,305.00	458,305.00
		TOTAL ASSETS	458,305.00	458,305.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-458,305.00	-458,305.00
		TOTAL FUND BALANCE	-458,305.00	-458,305.00
		TOTAL LIABILITIES + FUND BALANCE	-458,305.00	-458,305.00

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	2,870,033.00	2,870,033.00
		TOTAL ASSETS	2,870,033.00	2,870,033.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	-2,870,033.00	-2,870,033.00
		TOTAL FUND BALANCE	-2,870,033.00	-2,870,033.00
		TOTAL LIABILITIES + FUND BALANCE	-2,870,033.00	-2,870,033.00

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BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-5,673,369.71	-5,371,574.56
36	6111	INVESTMENTS	84,948.90	28,575,631.49
36	6153A	ACCOUNTS RECEIVABLE - INTEREST	-276.17	.00
	TOTAL ASSETS		-5,588,696.98	23,204,056.93
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	4,681,586.19	-2,511.20
36	7603	PURCHASE OBLIGATIONS	3,097,805.78	18,698,880.02
	TOTAL LIABILITIES		7,779,391.97	18,696,368.82
FUND BALANCE				
36	6302	REVENUES CONTROL	-84,948.90	-84,948.90
36	7602	EXPENDITURES CONTROL	992,059.69	992,059.69
36	8735	RESTRICTED-FUTURE CONSTR BG-1	15,601,074.24	-7,213,524.12
36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
36	8753	ASSIGNED-PURCH OBL - CURRENT	-3,097,805.78	-18,698,880.02
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-15,601,074.24	.00
36	8770	UNASSIGNED FUND BALANCE	.00	-15,601,074.24
	TOTAL FUND BALANCE		-2,190,694.99	-41,900,425.75
	TOTAL LIABILITIES + FUND BALANCE		5,588,696.98	-23,204,056.93

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-551,924.64	-660,036.07
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
40	6181	PREPAID EXPENSES - DEPOSITS	-110,025.00	.00
	TOTAL ASSETS		-661,949.64	-657,630.97
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	661,949.64	661,949.64
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,318.67
	TOTAL FUND BALANCE		661,949.64	657,630.97
TOTAL LIABILITIES + FUND BALANCE			661,949.64	657,630.97

SCOTT COUNTY SCHOOLS



BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	1,825,767.41	-99,277.46
51	6102	CASH FOOD SERVICE DEPOSIT	-479,210.01	17,804.66
51	6153	ACCOUNTS RECEIVABLE	.00	39,707.60
51	6171	INVENTORIES FOR CONSUMPTION	.00	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			1,346,557.40	984,139.60
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	21,895.86	20.00
51	7481	DEFERRED REVENUE	-459.14	-95,289.60
51	75410	UNFUNDED OPEB LIABILITY	.00	-998,909.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-1,072,905.00
51	7603	PURCHASE OBLIGATIONS	20,996.04	30,099.94
51	77000	DEFERRED INFLOW RES OPEB	.00	-458,496.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-157,804.00
TOTAL LIABILITIES			42,432.76	-2,753,283.66
FUND BALANCE				
51	6302	REVENUES CONTROL	-39,930.85	-39,930.85
51	7602	EXPENDITURES CONTROL	33,506.85	33,506.85
51	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	819,479.00
51	8737P	RESTRICTED-PENSION	.00	986,189.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	-1,361,570.12	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-20,996.04	-30,099.94
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-9,103.90	.00
51	8770	UNASSIGNED FUND BALANCE	9,103.90	.00
TOTAL FUND BALANCE			-1,388,990.16	1,769,144.06
TOTAL LIABILITIES + FUND BALANCE			-1,346,557.40	-984,139.60

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BALANCE SHEET FOR 2025 1

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	5,925.00	1,084,138.26
52	6102	DAYCARE DEPOSITORY ACCT	-7,047.80	2,360.35
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	142,677.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	54,689.00
TOTAL ASSETS			-1,122.80	1,283,864.61
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	2,475.00	.00
52	75410	UNFUNDED OPEB LIABILITY	.00	-223,414.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-239,964.00
52	7603	PURCHASE OBLIGATIONS	15,108.00	15,108.00
52	77000	DEFERRED INFLOW RES OPEB	.00	-102,546.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-35,294.00
TOTAL LIABILITIES			17,583.00	-586,110.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,086,498.61	-1,086,498.61
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	183,283.00
52	8737P	RESTRICTED-PENSION	.00	220,569.00
52	8739	RESTRICTED-NET ASSETS	1,085,146.41	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-15,108.00	-15,108.00
TOTAL FUND BALANCE			-16,460.20	-697,754.61
TOTAL LIABILITIES + FUND BALANCE			1,122.80	-1,283,864.61

BALANCE SHEET FOR 2025 1

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	8,223.00	42,282.71
		TOTAL ASSETS	8,223.00	42,282.71
FUND BALANCE				
70	6302	REVENUES CONTROL	-38,282.71	-38,282.71
70	7602	EXPENDITURES CONTROL	1,000.00	1,000.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
70	8770	UNASSIGNED FUND BALANCE	29,059.71	.00
		TOTAL FUND BALANCE	-8,223.00	-42,282.71
		TOTAL LIABILITIES + FUND BALANCE	-8,223.00	-42,282.71

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2025 1

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	.00	305,457,546.76
80	6231	TECHNOLOGY EQUIPMENT	-101,618.84	2,087,892.11
80	6241	VEHICLES	.00	12,051,274.36
80	6251	GENERAL EQUIPMENT	-1,393.88	3,261,263.08
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	69,349,692.26
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			-103,012.72	408,787,127.96
LIABILITIES				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-4,579,229.98
80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-97,299,518.38
80	6232	ACCUM DEP - TECHNOLOGY	100,282.46	-1,488,656.76
80	6242	ACCUM DEP - VEHICLES	.00	-8,047,318.62
80	6252	ACCUM DEP - GENERAL EQUIPMENT	1,393.88	-2,138,597.26
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-4,275.07
TOTAL LIABILITIES			101,676.34	-113,557,596.07
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	1,336.38	1,336.38
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-295,230,868.27
TOTAL FUND BALANCE			1,336.38	-295,229,531.89
TOTAL LIABILITIES + FUND BALANCE			103,012.72	-408,787,127.96

SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2025 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	2,217,203.24
	TOTAL ASSETS		.00	2,284,766.12
LIABILITIES				
81	6232	ACCUM DEP - TECHNOLOGY	.00	-15,062.00
81	6242	ACCUM DEP - VEHICLES	.00	-34,791.21
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-1,909,195.13
	TOTAL LIABILITIES		.00	-1,959,048.34
FUND BALANCE				
81	8711	Capital Assets, Net of Debt	.00	-325,717.78
	TOTAL FUND BALANCE		.00	-325,717.78
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,284,766.12

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