SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2025 11

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-2,629,350.68	31,772,050.77
	10	6102	CASH IN PAYROLL CLEARING ACCT	-164,003.94	4,756,978.55
	10	6104	PETTY CASH	.00	25.00
	10	6181	PREPAID EXPENSES - DEPOSITS	-55,753.25	-155,933.33
	10	6181A	PRE-PAID EXPENSE LIFE INSURANC	1,351.18	15,802.40
		TOTAL ASSETS		-2,847,756.69	36,388,923.39
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	33,615.21	-272.85
	10	7461	ACCR SALARIES & BENEFT PAYABLE	-2,222.18	-648,214.06
	10	7461A	UNEMPLOYMENT TAX PAYABLE	-3,393.81	-9,294.08
	10	7461D	DELTA DENTA W/H	37.15	-13,514.79
	10	7461F	FSA & DEP CARE	-40.00	-76,360.15
	10	7461H	HI EMPLOYER COST	.00	159,920.06
	10	7461HI	HEALTH INSURANCE	-1,184.86	185,415.80
	10	7461SL	STATE LIFE	-13.72	-8,924.75
	10	7469	LOCAL TAX WITHHELD PAYABLE	275.50	89.45
	10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-16.40
	10	7472	FICA WITHHELD PAYABLE	.00	-125.70
	10	7473	STATE TAX WITHHELD PAYABLE	.00	-25.63
	10	7474	KTRS WITHHELD PAYABLE	.00	1,083.53
	10	7475	CERS WITHHELD PAYABLE	-5,578.65	392,331.23
	10	7481	DEFERRED REVENUE	.00	-1,668,369.00
	10	7551	COMPENSATED ABSENCES	.00	-537,171.07
	10	7603	PURCHASE OBLIGATIONS	-244,186.72	2,664,578.08
		TOTAL LIABILITIES		-222,692.08	441,129.67
FUND BALANCE					
	10	6302	REVENUES CONTROL	-4,375,848.53	-101,869,302.70
	10	7602	EXPENDITURES CONTROL	7,202,110.58	72,094,833.28
	10	8742	COMMITTED - SICK LEAVE	.00	-768,049.30
	10	8747	COMMITTED - OTHER	.00	-3,622,956.26
	10	8753	ASSIGNED-PURCH OBL - CURRENT	244,186.72	-2,664,578.08
		TOTAL FUND BALANCE		3,070,448.77	-36,830,053.06
		TOTAL LIABILITIES + FUND BALANCE		2,847,756.69	-36,388,923.39

BALANCE SHEET FOR 2025 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	1,106,007.99	1,844,196.37
		TOTAL ASSETS		1,106,007.99	1,844,196.37
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	1,023.45	44.28
	20	7603	PURCHASE OBLIGATIONS	157,985.95	733,116.60
		TOTAL LIABILITIES		159,009.40	733,160.88
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,247,828.79	-12,156,657.85
	20	7602	EXPENDITURES CONTROL	1,140,797.35	10,312,417.20
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-157,985.95	-733,116.60
		TOTAL FUND BALANCE		-1,265,017.39	-2,577,357.25
		TOTAL LIABILITIES + FUND BALANCE		-1,106,007.99	-1,844,196.37

BALANCE SHEET FOR 2025 11

FUND: 21 SPEC REVENUE II				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-84,769.14	773,881.40
	21	6102	CASH	199.08	38,094.84
		TOTAL ASSETS		-84,570.06	811,976.24
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	61.56	100.27
	21	7603	PURCHASE OBLIGATIONS	-75,396.48	119,382.39
		TOTAL LIABILITIES		-75,334.92	119,482.66
FUND BALANCE					
	21	6302	REVENUES CONTROL	-43,369.37	-1,838,881.95
	21	7602	EXPENDITURES CONTROL	127,877.87	1,026,238.95
	21	8737	RESTRICTED - OTHER	.00	566.49
	21	8753	ASSIGNED-PURCH OBL - CURRENT	75,396.48	-119,382.39
		TOTAL FUND BALANCE		159,904.98	-931,458.90
		TOTAL LIABILITIES + FUND BALANCE		84,570.06	-811,976.24

BALANCE SHEET FOR 2025 11

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	8,921.78	-139,845.40
	25	6102	CASH IN PAYROLL CLEARING ACCT	-47,745.71	1,269,051.48
		TOTAL ASSETS		-38,823.93	1,129,206.08
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	9,428.40	.00
	25	7603	PURCHASE OBLIGATIONS	-109,406.88	118,960.98
		TOTAL LIABILITIES		-99,978.48	118,960.98
FUND BALANCE					
	25	6302	REVENUES CONTROL	-119,161.03	-2,404,665.23
	25	7602	EXPENDITURES CONTROL	148,556.56	1,283,433.37
	25	8737	RESTRICTED - OTHER	.00	-7,974.22
	25	8753	ASSIGNED-PURCH OBL - CURRENT	109,406.88	-118,960.98
		TOTAL FUND BALANCE		138,802.41	-1,248,167.06
		TOTAL LIABILITIES + FUND BALANCE		38,823.93	-1,129,206.08

BALANCE SHEET FOR 2025 11

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	426,264.00	.00
		TOTAL ASSETS		426,264.00	.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-426,264.00	-884,569.00
	31	7602	EXPENDITURES CONTROL	.00	884,569.00
		TOTAL FUND BALANCE		-426,264.00	.00
		TOTAL LIABILITIES + FUND BALANCE		-426,264.00	.00

BALANCE SHEET FOR 2025 11

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-122,512.00	-2,168,369.34
		TOTAL ASSETS		-122,512.00	-2,168,369.34
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-18,984,345.00
	32	7602	EXPENDITURES CONTROL	122,512.00	21,152,714.34
		TOTAL FUND BALANCE		122,512.00	2,168,369.34
		TOTAL LIABILITIES + FUND BALANCE		122,512.00	2,168,369.34

BALANCE SHEET FOR 2025 11

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	31,506,513.50	31,981,238.04
	36	6111	INVESTMENTS	-24.99	7,134,616.78
		TOTAL ASSETS		31,506,488.51	39,115,854.82
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	18,538,660.23	32,643,708.97
		TOTAL LIABILITIES		18,538,660.23	32,643,708.97
FUND BALANCE					
	36	6302	REVENUES CONTROL	-32,618,026.70	-34,139,629.33
	36	7602	EXPENDITURES CONTROL	1,111,538.19	19,132,431.03
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-22,814,598.36
	36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-18,538,660.23	-32,643,708.97
		TOTAL FUND BALANCE		-50,045,148.74	-71,759,563.79
		TOTAL LIABILITIES + FUND BALANCE		-31,506,488.51	-39,115,854.82

BALANCE SHEET FOR 2025 11

FUND: 400 DEBT SERVICE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	1,913.57
	40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
		TOTAL ASSETS		.00	4,318.67
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-18,601,158.34
	40	7602	EXPENDITURES CONTROL	.00	18,601,158.34
	40	8736	RESTRICTED - DEBT SERVICE	.00	-4,318.67
		TOTAL FUND BALANCE		.00	-4,318.67
		TOTAL LIABILITIES + FUND BALANCE		.00	-4,318.67

BALANCE SHEET FOR 2025 11

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	88,445.69	-1,232,830.20
	51	6102	CASH FOOD SERVICE DEPOSIT	-93,055.06	48,558.64
	51	6153	ACCOUNTS RECEIVABLE	.00	39,707.60
	51	6171	INVENTORIES FOR CONSUMPTION	.00	143,458.80
	51	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	476,185.00
	51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	284,690.00
		TOTAL ASSETS		-4,609.37	-240,230.16
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	2.10	20.00
	51	7481	DEFERRED REVENUE	.00	-95,289.60
	51	7541O	UNFUNDED OPEB LIABILITY	.00	-450,481.00
	51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-962,312.00
	51	7603	PURCHASE OBLIGATIONS	-345,846.72	278,671.39
	51	7700O	DEFERRED INFLOW RES OPEB	.00	-752,830.00
	51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-221,892.00
		TOTAL LIABILITIES		-345,844.62	-2,204,113.21
FUND BALANCE					
	51	6302	REVENUES CONTROL	-641,585.43	-5,299,565.72
	51	7602	EXPENDITURES CONTROL	646,192.70	6,395,940.48
	51	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	727,126.00
	51	8737P	RESTRICTED-PENSION	.00	899,514.00
	51	8753	ASSIGNED-PURCH OBL - CURRENT	345,846.72	-278,671.39
		TOTAL FUND BALANCE		350,453.99	2,444,343.37
		TOTAL LIABILITIES + FUND BALANCE		4,609.37	240,230.16

BALANCE SHEET FOR 2025 11

FUND: 52 ENTERPRISE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	76,837.77	1,220,003.29
	52	6102	DAYCARE DEPOSITORY ACCT	-33,257.03	111,086.17
	52	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	106,901.00
	52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	63,911.00
		TOTAL ASSETS		43,580.74	1,501,901.46
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	255.94	.00
	52	7541O	UNFUNDED OPEB LIABILITY	.00	-101,131.00
	52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-216,034.00
	52	7603	PURCHASE OBLIGATIONS	-3,940.38	5,735.95
	52	7700O	DEFERRED INFLOW RES OPEB	.00	-169,006.00
	52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-49,814.00
		TOTAL LIABILITIES		-3,684.44	-530,249.05
FUND BALANCE					
	52	6302	REVENUES CONTROL	-111,812.97	-2,303,276.43
	52	7602	EXPENDITURES CONTROL	67,976.29	972,186.97
	52	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	163,236.00
	52	8737P	RESTRICTED-PENSION	.00	201,937.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	3,940.38	-5,735.95
		TOTAL FUND BALANCE		-39,896.30	-971,652.41
		TOTAL LIABILITIES + FUND BALANCE		-43,580.74	-1,501,901.46

BALANCE SHEET FOR 2025 11

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-500.00	37,782.71
	TOTAL ASSETS		-500.00	37,782.71
FUND BALANCE				
70	6302	REVENUES CONTROL	.00	-67,342.42
70	7602	EXPENDITURES CONTROL	500.00	5,500.00
70	8737	RESTRICTED - OTHER	.00	24,059.71
	TOTAL FUND BALANCE		500.00	-37,782.71
	TOTAL LIABILITIES + FUND BALANCE		500.00	-37,782.71

BALANCE SHEET FOR 2025 11

FUND: 8	GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	9,258,173.23
	80	6211	LAND IMPROVEMENTS	.00	7,356,372.14
	80	6221	BUILDING AND IMPROVEMENTS	.00	305,457,546.76
	80	6231	TECHNOLOGY EQUIPMENT	-59,770.27	2,005,682.97
	80	6241	VEHICLES	.00	12,099,340.95
	80	6251	GENERAL EQUIPMENT	-20,446.05	3,294,536.66
	80	6261	CONSTRUCTION WORK IN PROGRESS	.00	124,082,704.44
	80	6271	INFRASTRUCTURE	.00	9,413.00
		TOTAL ASSETS		-80,216.32	463,563,770.15
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	59,197.47	-1,381,547.06
	80	6242	ACCUM DEP - VEHICLES	.00	-7,511,674.63
	80	6252	ACCUM DEP - GENERAL EQUIPMENT	20,446.05	-2,115,119.53
	80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-4,275.07
		TOTAL LIABILITIES		79,643.52	-112,891,364.65
FUND BALANCE					
	80	6302	REVENUES CONTROL	270.17	1,751.88
	80	7602	EXPENDITURES CONTROL	302.63	2,084.14
	80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-350,676,241.52
		TOTAL FUND BALANCE		572.80	-350,672,405.50
		TOTAL LIABILITIES + FUND BALANCE		80,216.32	-463,563,770.15

BALANCE SHEET FOR 2025 11

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	2,190,635.81
		TOTAL ASSETS		.00	2,258,198.69
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	-1,825,452.68
		TOTAL LIABILITIES		.00	-1,875,305.89
FUND BALANCE					
	81	6302	REVENUES CONTROL	.00	14,722.47
	81	7602	EXPENDITURES CONTROL	.00	1,515.56
	81	8711	Capital Assets, Net of Debt	.00	-399,130.83
		TOTAL FUND BALANCE		.00	-382,892.80
		TOTAL LIABILITIES + FUND BALANCE		.00	-2,258,198.69

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