SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	1,933,934.91	27,109,653.83
	10	6102	CASH IN PAYROLL CLEARING ACCT	-2,281,615.89	5,182,598.89
	10	6104	PETTY CASH	.00	25.00
	10	6153	ACCOUNTS RECEIVABLE	-3,135,990.96	936,876.91
	10	6181	PREPAID EXPENSES - DEPOSITS	62,279.43	61,897.43
	10	6181A	PRE-PAID EXPENSE LIFE INSURANC	5,365.63	5,365.63
		TOTAL ASSETS		-3,416,026.88	33,296,417.69
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	107,479.66	-272.85
	10	7461	ACCR SALARIES & BENEFT PAYABLE	2,690,917.31	-596,292.86
	10	7461A	UNEMPLOYMENT TAX PAYABLE	10,441.81	10,441.81
	10	7461D	DELTA DENTA W/H	11,141.18	-393.68
	10	7461F	FSA & DEP CARE	-5,869.86	-89,600.22
	10	7461H	HI EMPLOYER COST	.00	159,920.06
	10	7461HI	HEALTH INSURANCE	-21,709.25	185,266.76
	10	7461SL	STATE LIFE	-717.52	-8,951.91
	10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	15,293.85
	10	7481	DEFERRED REVENUE	.00	-1,859,617.05
	10	7551	COMPENSATED ABSENCES	.00	-619,239.57
	10	7603	PURCHASE OBLIGATIONS	2,588,127.94	4,085,397.07
		TOTAL LIABILITIES		5,379,811.27	1,281,951.41
FUND BALANCE					
	10	6302	REVENUES CONTROL	-28,900,412.13	-28,900,412.13
	10	7602	EXPENDITURES CONTROL	3,843,671.59	3,843,671.59
	10	8741	COMMITTED - SITE-BASED CFWD	1,105,026.11	.00
	10	8742	COMMITTED - SICK LEAVE	.00	-934,191.54
	10	8747	COMMITTED - OTHER	.00	-3,622,956.26
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-2,588,127.94	-4,085,397.07
	10	8770	UNASSIGNED FUND BALANCE	24,576,057.98	-879,083.69
		TOTAL FUND BALANCE		-1,963,784.39	-34,578,369.10
		TOTAL LIABILITIES + FUND BALANCE		3,416,026.88	-33,296,417.69

BALANCE SHEET FOR 2026 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	478,487.27	1,230,359.16
	20	6153	ACCOUNTS RECEIVABLE	-777,622.71	.00
		TOTAL ASSETS		-299,135.44	1,230,359.16
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	16,068.09	125.00
	20	7481	DEFERRED REVENUE	1,513,551.51	.00
	20	7603	PURCHASE OBLIGATIONS	440,963.62	506,428.80
		TOTAL LIABILITIES		1,970,583.22	506,553.80
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,509,865.92	-1,509,865.92
	20	7602	EXPENDITURES CONTROL	279,381.76	279,381.76
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-440,963.62	-506,428.80
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-65,465.18	.00
	20	8770	UNASSIGNED FUND BALANCE	65,465.18	.00
		TOTAL FUND BALANCE		-1,671,447.78	-1,736,912.96
		TOTAL LIABILITIES + FUND BALANCE		299,135.44	-1,230,359.16

BALANCE SHEET FOR 2026 1

FUND: 21 SPEC REVENUE II				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-5,664.74	759,801.11
	21	6102	CASH	-1,489.79	2,847.99
		TOTAL ASSETS		-7,154.53	762,649.10
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	9,673.30	100.27
	21	7603	PURCHASE OBLIGATIONS	76,693.40	123,995.82
		TOTAL LIABILITIES		86,366.70	124,096.09
FUND BALANCE					
	21	6302	REVENUES CONTROL	-793,408.49	-793,408.49
	21	7602	EXPENDITURES CONTROL	30,092.63	30,092.63
	21	8737	RESTRICTED - OTHER	713,494.67	566.49
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-76,693.40	-123,995.82
	21	8770	UNASSIGNED FUND BALANCE	47,302.42	.00
		TOTAL FUND BALANCE		-79,212.17	-886,745.19
		TOTAL LIABILITIES + FUND BALANCE		7,154.53	-762,649.10

BALANCE SHEET FOR 2026 1

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	85,049.91	-19,406.78
	25	6102	CASH IN PAYROLL CLEARING ACCT	-85,103.05	1,081,456.53
		TOTAL ASSETS		-53.14	1,062,049.75
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	5,338.93	.00
	25	7603	PURCHASE OBLIGATIONS	75,735.54	82,444.37
		TOTAL LIABILITIES		81,074.47	82,444.37
FUND BALANCE					
	25	6302	REVENUES CONTROL	-1,078,205.41	-1,078,205.41
	25	7602	EXPENDITURES CONTROL	24,129.88	24,129.88
	25	8737	RESTRICTED - OTHER	1,042,080.91	-7,974.22
	25	8753	ASSIGNED-PURCH OBL - CURRENT	-75,735.54	-82,444.37
	25	8770	UNASSIGNED FUND BALANCE	6,708.83	.00
		TOTAL FUND BALANCE		-81,021.33	-1,144,494.12
		TOTAL LIABILITIES + FUND BALANCE		53.14	-1,062,049.75

BALANCE SHEET FOR 2026 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	442,285.00	442,285.00
		TOTAL ASSETS		442,285.00	442,285.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-442,285.00	-442,285.00
		TOTAL FUND BALANCE		-442,285.00	-442,285.00
		TOTAL LIABILITIES + FUND BALANCE		-442,285.00	-442,285.00

BALANCE SHEET FOR 2026 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	2,174,988.00	2,174,988.00
		TOTAL ASSETS		2,174,988.00	2,174,988.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2,174,988.00	-2,174,988.00
		TOTAL FUND BALANCE		-2,174,988.00	-2,174,988.00
		TOTAL LIABILITIES + FUND BALANCE		-2,174,988.00	-2,174,988.00

BALANCE SHEET FOR 2026 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,241,162.90	30,185,371.49
	36	6111	INVESTMENTS	25,981.70	7,211,450.75
		TOTAL ASSETS		-1,215,181.20	37,396,822.24
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	641,918.43	.00
	36	7603	PURCHASE OBLIGATIONS	-501,860.71	31,185,532.18
		TOTAL LIABILITIES		140,057.72	31,185,532.18
FUND BALANCE					
	36	6302	REVENUES CONTROL	-25,981.70	-25,981.70
	36	7602	EXPENDITURES CONTROL	599,244.47	599,244.47
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	31,687,392.89	-4,988,633.96
	36	8737	RESTRICTED - OTHER	.00	-1,294,058.16
	36	8753	ASSIGNED-PURCH OBL - CURRENT	501,860.71	-31,185,532.18
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-31,687,392.89	.00
	36	8770	UNASSIGNED FUND BALANCE	.00	-31,687,392.89
		TOTAL FUND BALANCE		1,075,123.48	-68,582,354.42
		TOTAL LIABILITIES + FUND BALANCE		1,215,181.20	-37,396,822.24

BALANCE SHEET FOR 2026 1

FUND: 400 DEBT SERVICE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-4,019,019.57	-4,017,106.00
	40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
		TOTAL ASSETS		-4,019,019.57	-4,014,700.90
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	4,019,019.57	4,019,019.57
	40	8736	RESTRICTED - DEBT SERVICE	.00	-4,318.67
		TOTAL FUND BALANCE		4,019,019.57	4,014,700.90
		TOTAL LIABILITIES + FUND BALANCE		4,019,019.57	4,014,700.90

BALANCE SHEET FOR 2026 1

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	362,235.74	-714,030.06
	51	6102	CASH FOOD SERVICE DEPOSIT	-492,599.74	-569,618.60
	51	6153	ACCOUNTS RECEIVABLE	.00	39,707.60
	51	6171	INVENTORIES FOR CONSUMPTION	.00	91,102.96
	51	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	476,185.00
	51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	284,690.00
		TOTAL ASSETS		-130,364.00	-391,963.10
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	4,339.16	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	233,398.24	266,335.40
	51	7700O	DEFERRED INFLOW RES OPEB	.00	-752,830.00
	51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-221,892.00
		TOTAL LIABILITIES		237,737.40	-2,216,449.20
FUND BALANCE					
	51	6302	REVENUES CONTROL	1,148,073.93	1,148,073.93
	51	7602	EXPENDITURES CONTROL	146,717.10	146,717.10
	51	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	727,126.00
	51	8737P	RESTRICTED-PENSION	.00	899,514.00
	51	8739	RESTRICTED-NET ASSETS(FD SVC)	-2,337,532.38	-1,168,766.19
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-134,359.07	-266,335.40
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-131,976.33	.00
	51	8770	UNASSIGNED FUND BALANCE	1,201,703.35	1,122,082.86
		TOTAL FUND BALANCE		-107,373.40	2,608,412.30
		TOTAL LIABILITIES + FUND BALANCE		130,364.00	391,963.10

BALANCE SHEET FOR 2026 1

FUND: 52 ENTERPRISE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	20,715.02	1,236,649.73
	52	6102	DAYCARE DEPOSITORY ACCT	-709.62	26,916.12
	52	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	106,901.00
	52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	63,911.00
		TOTAL ASSETS		20,005.40	1,434,377.85
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	329.29	.00
	52	7541O	UNFUNDED OPEB LIABILITY	.00	-101,131.00
	52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-216,034.00
	52	7603	PURCHASE OBLIGATIONS	25,216.14	25,656.14
	52	7700O	DEFERRED INFLOW RES OPEB	.00	-169,006.00
	52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-49,814.00
		TOTAL LIABILITIES		25,545.43	-510,328.86
FUND BALANCE					
	52	6302	REVENUES CONTROL	-1,269,521.54	-1,269,521.54
	52	7602	EXPENDITURES CONTROL	5,955.69	5,955.69
	52	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	163,236.00
	52	8737P	RESTRICTED-PENSION	.00	201,937.00
	52	8739	RESTRICTED-NET ASSETS	2,486,462.32	1,243,231.16
	52	8753	ASSIGNED-PURCH OBL - CURRENT	-25,216.14	-25,656.14
	52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-440.00	.00
	52	8770	UNASSIGNED FUND BALANCE	-1,242,791.16	-1,243,231.16
		TOTAL FUND BALANCE		-45,550.83	-924,048.99
		TOTAL LIABILITIES + FUND BALANCE		-20,005.40	-1,434,377.85

BALANCE SHEET FOR 2026 1

FUND: 7000 PEN., INV., & PRIVATE TRUST FU				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	8,396.00	45,178.71
	70	6153	ACCOUNTS RECEIVABLE	-8,896.00	.00
		TOTAL ASSETS		-500.00	45,178.71
FUND BALANCE					
	70	6302	REVENUES CONTROL	-40,678.31	-40,678.31
	70	7602	EXPENDITURES CONTROL	500.00	500.00
	70	8737	RESTRICTED - OTHER	40,678.31	-5,000.40
		TOTAL FUND BALANCE		500.00	-45,178.71
		TOTAL LIABILITIES + FUND BALANCE		500.00	-45,178.71

BALANCE SHEET FOR 2026 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	7,356,372.14
	80	6221	BUILDING AND IMPROVEMENTS	.00	446,584,153.91
	80	6231	TECHNOLOGY EQUIPMENT	.00	1,975,351.06
	80	6241	VEHICLES	.00	12,127,193.04
	80	6251	GENERAL EQUIPMENT	.00	3,820,574.49
	80	6261	CONSTRUCTION WORK IN PROGRESS	.00	3,177,317.86
	80	6271	INFRASTRUCTURE	.00	9,413.00
		TOTAL ASSETS		.00	484,308,548.73
LIABILITIES					
	80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-4,868,239.05
	80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-104,259,278.61
	80	6232	ACCUM DEP - TECHNOLOGY	.00	-1,577,830.35
	80	6242	ACCUM DEP - VEHICLES	.00	-8,282,115.24
	80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-2,274,232.28
	80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-4,745.72
		TOTAL LIABILITIES		.00	-121,266,441.25
FUND BALANCE					
	80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-363,042,107.48
		TOTAL FUND BALANCE		.00	-363,042,107.48
		TOTAL LIABILITIES + FUND BALANCE		.00	-484,308,548.73

BALANCE SHEET FOR 2026 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	2,224,372.95
		TOTAL ASSETS		.00	2,291,935.83
LIABILITIES					
	81	6232	ACCUM DEP - TECHNOLOGY	.00	-15,062.00
	81	6242	ACCUM DEP - VEHICLES	.00	-37,709.81
	81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-1,886,447.12
		TOTAL LIABILITIES		.00	-1,939,218.93
FUND BALANCE					
	81	8711	Capital Assets, Net of Debt	.00	-352,716.90
		TOTAL FUND BALANCE		.00	-352,716.90
		TOTAL LIABILITIES + FUND BALANCE		.00	-2,291,935.83

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