SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2025 12

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-6,596,331.85	25,175,718.92
	10	6102	CASH IN PAYROLL CLEARING ACCT	22,008.17	4,778,986.72
	10	6104	PETTY CASH	.00	25.00
	10	6153	ACCOUNTS RECEIVABLE	1,430,174.83	1,430,174.83
	10	6181	PREPAID EXPENSES - DEPOSITS	-83,695.52	-239,628.85
	10	6181A	PRE-PAID EXPENSE LIFE INSURANC	-2,504.94	13,297.46
		TOTAL ASSETS		-5,230,349.31	31,158,574.08
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-107,479.66	-107,752.51
	10	7461	ACCR SALARIES & BENEFT PAYABLE	46,231.95	-601,982.11
	10	7461A	UNEMPLOYMENT TAX PAYABLE	-1,610.46	-10,904.54
	10	7461D	DELTA DENTA W/H	1,979.93	-11,534.86
	10	7461F	FSA & DEP CARE	-7,370.21	-83,730.36
	10	7461H	HI EMPLOYER COST	.00	159,920.06
	10	7461HI	HEALTH INSURANCE	21,560.21	206,976.01
	10	7461SL	STATE LIFE	690.36	-8,234.39
	10	7469	LOCAL TAX WITHHELD PAYABLE	.00	89.45
	10	7471	FEDERAL TAX WITHHELD PAYABLE	35,000.00	34,983.60
	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	-114,715.12	277,616.11
	10	7481	DEFERRED REVENUE	-191,248.05	-1,859,617.05
	10	7551	COMPENSATED ABSENCES	-82,068.50	-619,239.57
	10	7603	PURCHASE OBLIGATIONS	-1,167,308.95	1,497,269.13
		TOTAL LIABILITIES		-1,566,338.50	-1,125,208.83
FUND BALANCE					
	10	6302	REVENUES CONTROL	-6,417,988.31	-108,287,291.01
	10	7602	EXPENDITURES CONTROL	11,965,298.67	84,060,131.95
	10	8742	COMMITTED - SICK LEAVE	-166,142.24	-934,191.54
	10	8747	COMMITTED - OTHER	.00	-3,622,956.26
	10	8753	ASSIGNED-PURCH OBL - CURRENT	1,167,308.95	-1,497,269.13
	10	8770	UNASSIGNED FUND BALANCE	248,210.74	248,210.74
		TOTAL FUND BALANCE		6,796,687.81	-30,033,365.25
		TOTAL LIABILITIES + FUND BALANCE		5,230,349.31	-31,158,574.08

BALANCE SHEET FOR 2025 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-1,092,324.48	751,871.89
	20	6153	ACCOUNTS RECEIVABLE	50,014.30	50,014.30
		TOTAL ASSETS		-1,042,310.18	801,886.19
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-15,987.37	-15,943.09
	20	7603	PURCHASE OBLIGATIONS	-667,651.42	65,465.18
		TOTAL LIABILITIES		-683,638.79	49,522.09
FUND BALANCE					
	20	6302	REVENUES CONTROL	-846,966.66	-13,003,624.51
	20	7602	EXPENDITURES CONTROL	1,905,264.21	12,217,681.41
	20	8753	ASSIGNED-PURCH OBL - CURRENT	667,651.42	-65,465.18
		TOTAL FUND BALANCE		1,725,948.97	-851,408.28
		TOTAL LIABILITIES + FUND BALANCE		1,042,310.18	-801,886.19

BALANCE SHEET FOR 2025 12

FUND: 21 SPEC REVENUE II				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-8,415.55	765,465.85
	21	6102	CASH	-36,165.66	4,337.78
		TOTAL ASSETS		-44,581.21	769,803.63
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	-9,673.30	-9,573.03
	21	7603	PURCHASE OBLIGATIONS	-72,079.97	47,302.42
		TOTAL LIABILITIES		-81,753.27	37,729.39
FUND BALANCE					
	21	6302	REVENUES CONTROL	-20,611.35	-1,860,240.90
	21	7602	EXPENDITURES CONTROL	74,865.86	1,099,443.81
	21	8737	RESTRICTED - OTHER	.00	566.49
	21	8753	ASSIGNED-PURCH OBL - CURRENT	72,079.97	-47,302.42
		TOTAL FUND BALANCE		126,334.48	-807,533.02
		TOTAL LIABILITIES + FUND BALANCE		44,581.21	-769,803.63

BALANCE SHEET FOR 2025 12

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	35,388.71	-104,456.69
	25	6102	CASH IN PAYROLL CLEARING ACCT	-102,421.90	1,166,559.58
		TOTAL ASSETS		-67,033.19	1,062,102.89
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	-5,338.93	-5,338.93
	25	7603	PURCHASE OBLIGATIONS	-112,252.15	6,708.83
		TOTAL LIABILITIES		-117,591.08	1,369.90
FUND BALANCE					
	25	6302	REVENUES CONTROL	-37,423.50	-2,442,018.73
	25	7602	EXPENDITURES CONTROL	109,795.62	1,393,228.99
	25	8737	RESTRICTED - OTHER	.00	-7,974.22
	25	8753	ASSIGNED-PURCH OBL - CURRENT	112,252.15	-6,708.83
		TOTAL FUND BALANCE		184,624.27	-1,063,472.79
		TOTAL LIABILITIES + FUND BALANCE		67,033.19	-1,062,102.89

BALANCE SHEET FOR 2025 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-884,569.00
31	7602	EXPENDITURES CONTROL	.00	884,569.00
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

BALANCE SHEET FOR 2025 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	2,168,369.34	.00
		TOTAL ASSETS		2,168,369.34	.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2,439,915.00	-21,424,260.00
	32	7602	EXPENDITURES CONTROL	271,545.66	21,424,260.00
		TOTAL FUND BALANCE		-2,168,369.34	.00
		TOTAL LIABILITIES + FUND BALANCE		-2,168,369.34	.00

BALANCE SHEET FOR 2025 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-554,703.65	31,426,534.39
	36	6111	INVESTMENTS	25,054.52	7,185,469.05
		TOTAL ASSETS		-529,649.13	38,612,003.44
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	-641,918.43	-641,918.43
	36	7603	PURCHASE OBLIGATIONS	-956,316.08	31,687,392.89
		TOTAL LIABILITIES		-1,598,234.51	31,045,474.46
FUND BALANCE					
	36	6302	REVENUES CONTROL	-26,321.15	-34,191,748.23
	36	7602	EXPENDITURES CONTROL	1,197,888.71	20,330,319.74
	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	956,316.08	-31,687,392.89
		TOTAL FUND BALANCE		2,127,883.64	-69,657,477.90
		TOTAL LIABILITIES + FUND BALANCE		529,649.13	-38,612,003.44

BALANCE SHEET FOR 2025 12

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 12

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	156,564.40	-1,076,265.80
	51	6102	CASH FOOD SERVICE DEPOSIT	-125,577.50	-77,018.86
	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		30,986.90	-209,243.26
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	-4,339.16	-4,319.16
	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	-245,734.23	32,937.16
	51	7700O	DEFERRED INFLOW RES OPEB	.00	-752,830.00
	51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-221,892.00
		TOTAL LIABILITIES		-250,073.39	-2,454,186.60
FUND BALANCE					
	51	6302	REVENUES CONTROL	-852,231.79	-6,151,797.51
	51	7602	EXPENDITURES CONTROL	825,584.05	7,221,524.53
	51	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	727,126.00
	51	8737P	RESTRICTED-PENSION	.00	899,514.00
	51	8753	ASSIGNED-PURCH OBL - CURRENT	245,734.23	-32,937.16
		TOTAL FUND BALANCE		219,086.49	2,663,429.86
		TOTAL LIABILITIES + FUND BALANCE		-30,986.90	209,243.26

BALANCE SHEET FOR 2025 12

FUND: 52 ENTERPRISE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-4,068.58	1,215,934.71
	52	6102	DAYCARE DEPOSITORY ACCT	-83,460.43	27,625.74
	52	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	106,901.00
	52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	63,911.00
		TOTAL ASSETS		-87,529.01	1,414,372.45
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	-329.29	-329.29
	52	7541O	UNFUNDED OPEB LIABILITY	.00	-101,131.00
	52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-216,034.00
	52	7603	PURCHASE OBLIGATIONS	-5,295.95	440.00
	52	7700O	DEFERRED INFLOW RES OPEB	.00	-169,006.00
	52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-49,814.00
		TOTAL LIABILITIES		-5,625.24	-535,874.29
FUND BALANCE					
	52	6302	REVENUES CONTROL	-30,002.39	-2,333,278.82
	52	7602	EXPENDITURES CONTROL	117,860.69	1,090,047.66
	52	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	163,236.00
	52	8737P	RESTRICTED-PENSION	.00	201,937.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	5,295.95	-440.00
		TOTAL FUND BALANCE		93,154.25	-878,498.16
		TOTAL LIABILITIES + FUND BALANCE		87,529.01	-1,414,372.45

BALANCE SHEET FOR 2025 12

FUND: 7000 PEN., INV., & PRIVATE TRUST FU				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	-1,000.00	36,782.71
	70	6153	ACCOUNTS RECEIVABLE	8,896.00	8,896.00
		TOTAL ASSETS		7,896.00	45,678.71
FUND BALANCE					
	70	6302	REVENUES CONTROL	-8,896.00	-76,238.42
	70	7602	EXPENDITURES CONTROL	1,000.00	6,500.00
	70	8737	RESTRICTED - OTHER	.00	24,059.71
		TOTAL FUND BALANCE		-7,896.00	-45,678.71
		TOTAL LIABILITIES + FUND BALANCE		-7,896.00	-45,678.71

BALANCE SHEET FOR 2025 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	7,356,372.14
	80	6221	BUILDING AND IMPROVEMENTS	141,126,607.15	446,584,153.91
	80	6231	TECHNOLOGY EQUIPMENT	-14,506.00	1,975,351.06
	80	6241	VEHICLES	27,852.09	12,127,193.04
	80	6251	GENERAL EQUIPMENT	526,037.83	3,820,574.49
	80	6261	CONSTRUCTION WORK IN PROGRESS	.00	124,082,704.44
	80	6271	INFRASTRUCTURE	.00	9,413.00
		TOTAL ASSETS		141,665,991.07	605,213,935.31
LIABILITIES					
	80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-4,579,229.98
	80	6222	ACCUM DEP - BUILDINGS & IMPROV	54,077.70	-97,245,440.68
	80	6232	ACCUM DEP - TECHNOLOGY	12,444.90	-1,353,451.34
	80	6242	ACCUM DEP - VEHICLES	.00	-7,511,674.63
	80	6252	ACCUM DEP - GENERAL EQUIPMENT	18,319.43	-2,096,800.10
	80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-4,275.07
		TOTAL LIABILITIES		84,842.03	-112,790,871.80
FUND BALANCE					
	80	6302	REVENUES CONTROL	28,516.68	30,337.09
	80	7602	EXPENDITURES CONTROL	5,179.72	7,370.42
	80	8710	INVESTMENTS GOVERNMENTAL ASSET	-141,784,529.50	-492,460,771.02
		TOTAL FUND BALANCE		-141,750,833.10	-492,423,063.51
		TOTAL LIABILITIES + FUND BALANCE		-141,665,991.07	-605,213,935.31

BALANCE SHEET FOR 2025 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	33,737.14	2,224,372.95
		TOTAL ASSETS		33,737.14	2,291,935.83
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	-33,737.14	-432,867.97
		TOTAL FUND BALANCE		-33,737.14	-416,629.94
		TOTAL LIABILITIES + FUND BALANCE		-33,737.14	-2,291,935.83

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