SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-1,934,034.67	21,588,843.79
	10	6102	CASH IN PAYROLL CLEARING ACCT	-200,577.73	5,472,896.26
	10	6104	PETTY CASH	.00	25.00
	10	6153	ACCOUNTS RECEIVABLE	-62,600.98	17,860.26
	10	6181	PREPAID EXPENSES - DEPOSITS	39,324.25	95,117.52
	10	6181A	PRE-PAID EXPENSE LIFE INSURANC	1,301.76	7,294.74
		TOTAL ASSETS		-2,156,587.37	27,182,037.57
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	225,097.05	-1,084.89
	10	7461	ACCR SALARIES & BENEFT PAYABLE	9,683.80	-565,494.34
	10	7461A	UNEMPLOYMENT TAX PAYABLE	-3,846.29	1,825.73
	10	7461D	DELTA DENTA W/H	-13,380.76	-13,920.86
	10	7461F	FSA & DEP CARE	25,646.00	-85,575.28
	10	7461H	HI EMPLOYER COST	.00	159,920.06
	10	7461HI	HEALTH INSURANCE	169,146.62	383,733.03
	10	7461SL	STATE LIFE	4,819.43	-8,935.38
	10	7469	LOCAL TAX WITHHELD PAYABLE	275.50	.00
	10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-19,706.15
	10	7481	DEFERRED REVENUE	.00	-1,859,617.05
	10	7551	COMPENSATED ABSENCES	.00	-619,239.57
	10	7603	PURCHASE OBLIGATIONS	-41,643.03	3,212,788.34
		TOTAL LIABILITIES		375,798.32	584,693.64
FUND BALANCE					
	10	6302	REVENUES CONTROL	-5,002,680.96	-38,916,629.63
	10	7602	EXPENDITURES CONTROL	6,741,826.98	19,001,059.80
	10	8742	COMMITTED - SICK LEAVE	.00	-934,191.54
	10	8747	COMMITTED - OTHER	.00	-3,622,956.26
	10	8753	ASSIGNED-PURCH OBL - CURRENT	41,643.03	-3,212,788.34
	10	8770	UNASSIGNED FUND BALANCE	.00	-81,225.24
		TOTAL FUND BALANCE		1,780,789.05	-27,766,731.21
		TOTAL LIABILITIES + FUND BALANCE		2,156,587.37	-27,182,037.57

BALANCE SHEET FOR 2026 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-518,317.37	874,226.39
		TOTAL ASSETS		-518,317.37	874,226.39
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	42,031.42	-102.65
	20	7603	PURCHASE OBLIGATIONS	185,479.20	638,996.68
		TOTAL LIABILITIES		227,510.62	638,894.03
FUND BALANCE					
	20	6302	REVENUES CONTROL	-299,977.24	-2,870,290.25
	20	7602	EXPENDITURES CONTROL	776,263.19	1,992,762.33
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-185,479.20	-638,996.68
	20	8770	UNASSIGNED FUND BALANCE	.00	3,404.18
		TOTAL FUND BALANCE		290,806.75	-1,513,120.42
		TOTAL LIABILITIES + FUND BALANCE		518,317.37	-874,226.39

BALANCE SHEET FOR 2026 3

FUND: 21 SPEC REVENUE II				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	312,281.26	1,055,419.30
	21	6102	CASH	-190,264.26	-13,663.88
		TOTAL ASSETS		122,017.00	1,041,755.42
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	13,603.90	85.65
	21	7603	PURCHASE OBLIGATIONS	27,936.18	177,558.14
		TOTAL LIABILITIES		41,540.08	177,643.79
FUND BALANCE					
	21	6302	REVENUES CONTROL	-192,701.23	-1,189,152.02
	21	7602	EXPENDITURES CONTROL	57,080.33	146,744.46
	21	8737	RESTRICTED - OTHER	.00	566.49
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-27,936.18	-177,558.14
		TOTAL FUND BALANCE		-163,557.08	-1,219,399.21
		TOTAL LIABILITIES + FUND BALANCE		-122,017.00	-1,041,755.42

BALANCE SHEET FOR 2026 3

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	148,286.04	48,284.54
	25	6102	CASH IN PAYROLL CLEARING ACCT	-90,159.02	1,053,672.36
		TOTAL ASSETS		58,127.02	1,101,956.90
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	10,627.68	.00
	25	7603	PURCHASE OBLIGATIONS	69,344.47	121,432.40
		TOTAL LIABILITIES		79,972.15	121,432.40
FUND BALANCE					
	25	6302	REVENUES CONTROL	-110,773.98	-1,270,761.02
	25	7602	EXPENDITURES CONTROL	42,019.28	176,778.34
	25	8737	RESTRICTED - OTHER	.00	-7,974.22
	25	8753	ASSIGNED-PURCH OBL - CURRENT	-69,344.47	-121,432.40
		TOTAL FUND BALANCE		-138,099.17	-1,223,389.30
		TOTAL LIABILITIES + FUND BALANCE		-58,127.02	-1,101,956.90

BALANCE SHEET FOR 2026 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	442,285.00
		TOTAL ASSETS		.00	442,285.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-442,285.00
		TOTAL FUND BALANCE		.00	-442,285.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-442,285.00

BALANCE SHEET FOR 2026 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	2,174,988.00
		TOTAL ASSETS		.00	2,174,988.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-2,174,988.00
		TOTAL FUND BALANCE		.00	-2,174,988.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-2,174,988.00

BALANCE SHEET FOR 2026 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,738,012.33	26,743,061.17
	36	6111	INVESTMENTS	.00	7,237,526.41
		TOTAL ASSETS		-1,738,012.33	33,980,587.58
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	4,730.38	.00
	36	7603	PURCHASE OBLIGATIONS	-1,759,496.96	27,776,417.05
		TOTAL LIABILITIES		-1,754,766.58	27,776,417.05
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-52,057.36
	36	7602	EXPENDITURES CONTROL	1,733,281.95	4,041,554.79
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,988,633.96
	36	8737	RESTRICTED - OTHER	.00	-32,981,451.05
	36	8753	ASSIGNED-PURCH OBL - CURRENT	1,759,496.96	-27,776,417.05
		TOTAL FUND BALANCE		3,492,778.91	-61,757,004.63
		TOTAL LIABILITIES + FUND BALANCE		1,738,012.33	-33,980,587.58

BALANCE SHEET FOR 2026 3

FUND: 400 DEBT SERVICE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-204,544.06	-5,892,561.34
	40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
		TOTAL ASSETS		-204,544.06	-5,890,156.24
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	204,544.06	5,894,474.91
	40	8736	RESTRICTED - DEBT SERVICE	.00	-4,318.67
		TOTAL FUND BALANCE		204,544.06	5,890,156.24
		TOTAL LIABILITIES + FUND BALANCE		204,544.06	5,890,156.24

BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-494,317.46	-471,294.67
	51	6102	CASH FOOD SERVICE DEPOSIT	375,085.40	-93,339.15
	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		-119,232.06	327,051.74
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	300.00	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	15,863.61	308,623.31
	51	7700O	DEFERRED INFLOW RES OPEB	.00	-752,830.00
	51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-221,892.00
		TOTAL LIABILITIES		16,163.61	-2,174,161.29
FUND BALANCE					
	51	6302	REVENUES CONTROL	-505,082.11	-651,926.12
	51	7602	EXPENDITURES CONTROL	624,014.17	1,227,702.31
	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)	.00	-2,290,849.05
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-15,863.61	-308,623.31
	51	8770	UNASSIGNED FUND BALANCE	.00	2,244,165.72
		TOTAL FUND BALANCE		103,068.45	1,847,109.55
		TOTAL LIABILITIES + FUND BALANCE		119,232.06	-327,051.74

BALANCE SHEET FOR 2026 3

FUND: 52 ENTERPRISE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	56,720.31	1,247,044.37
	52	6102	DAYCARE DEPOSITORY ACCT	32,711.67	152,605.94
	52	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	106,901.00
	52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	63,911.00
	TOTAL ASSETS			89,431.98	1,570,462.31
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	2,498.78	.00
	52	7541O	UNFUNDED OPEB LIABILITY	.00	-101,131.00
	52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-216,034.00
	52	7603	PURCHASE OBLIGATIONS	2,703.48	38,299.73
	52	7700O	DEFERRED INFLOW RES OPEB	.00	-169,006.00
	52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-49,814.00
	TOTAL LIABILITIES			5,202.26	-497,685.27
FUND BALANCE					
	52	6302	REVENUES CONTROL	-158,115.67	-1,545,585.36
	52	7602	EXPENDITURES CONTROL	66,184.91	145,935.05
	52	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	163,236.00
	52	8737P	RESTRICTED-PENSION	.00	201,937.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	-2,703.48	-38,299.73
	TOTAL FUND BALANCE			-94,634.24	-1,072,777.04
TOTAL LIABILITIES + FUND BALANCE				-89,431.98	-1,570,462.31

BALANCE SHEET FOR 2026 3

FUND: 7000 PEN., INV., & PRIVATE TRUST FU				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	.00	44,178.71
		TOTAL ASSETS		.00	44,178.71
FUND BALANCE					
	70	6302	REVENUES CONTROL	.00	-40,678.31
	70	7602	EXPENDITURES CONTROL	.00	1,500.00
	70	8737	RESTRICTED - OTHER	.00	-5,000.40
		TOTAL FUND BALANCE		.00	-44,178.71
		TOTAL LIABILITIES + FUND BALANCE		.00	-44,178.71

BALANCE SHEET FOR 2026 3

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	1,907,281.92
	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	484,240,479.59
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	-1,519,058.85
	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	-121,207,669.75
FUND BALANCE					
	80	6302	REVENUES CONTROL	.00	8,350.35
	80	7602	EXPENDITURES CONTROL	.00	947.29
	80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-363,042,107.48
		TOTAL FUND BALANCE		.00	-363,032,809.84
		TOTAL LIABILITIES + FUND BALANCE		.00	-484,240,479.59

BALANCE SHEET FOR 2026 3

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 **