SCOTT COUNTY SCHOOLS

BALANCE SHEET FOR 2027 4

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-3,453,050.07	17,987,374.67
	10	6102	CASH IN PAYROLL CLEARING ACCT	271,017.18	8,766,846.49
	10	6104	PETTY CASH	.00	25.00
	10	6181	PREPAID EXPENSES - DEPOSITS	-43,570.37	-62,063.11
	10	6181A	PRE-PAID EXPENSE LIFE INSURANC	-4,634.13	2,965.59
		TOTAL ASSETS		-3,230,237.39	26,695,148.64
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	41,858.62	2,124.92
	10	7461	ACCR SALARIES & BENEFT PAYABLE	-25,665.76	-924,534.84
	10	7461A	UNEMPLOYMENT TAX PAYABLE	6,842.56	8,157.59
	10	7461D	DELTA DENTA W/H	-13,964.97	-185,711.18
	10	7461F	FSA & DEP CARE	872.14	-119,856.11
	10	7461H	HI EMPLOYER COST	.00	159,920.06
	10	7461HI	HEALTH INSURANCE	-1,204.55	206,503.36
	10	7461SL	STATE LIFE	51.68	-14,580.97
	10	7469	LOCAL TAX WITHHELD PAYABLE	16.23	30.15
	10	7471	FEDERAL TAX WITHHELD PAYABLE	5.66	-62,603.83
	10	7472	FICA WITHHELD PAYABLE	88.52	112.44
	10	7473	STATE TAX WITHHELD PAYABLE	18.89	-25.82
	10	7474	KTRS WITHHELD PAYABLE	.00	-142.66
	10	7475	CERS WITHHELD PAYABLE	-93.90	450,190.07
	10	7481	DEFERRED REVENUE	.00	-819,786.35
	10	7551	COMPENSATED ABSENCES	.00	-598,324.76
	10	7603	PURCHASE OBLIGATIONS	-67,507.72	3,244,827.26
		TOTAL LIABILITIES		-58,682.60	1,346,299.33
FUND BALANCE					
	10	6302	REVENUES CONTROL	-4,386,655.39	-45,291,263.04
	10	7602	EXPENDITURES CONTROL	7,608,067.66	26,872,879.56
	10	8742	COMMITTED - SICK LEAVE	.00	-943,441.48
	10	8747	COMMITTED - OTHER	.00	-3,672,956.26
	10	8753	ASSIGNED-PURCH OBL - CURRENT	67,507.72	-3,244,827.26
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,761,839.49
		TOTAL FUND BALANCE		3,288,919.99	-28,041,447.97
		TOTAL LIABILITIES + FUND BALANCE		3,230,237.39	-26,695,148.64

BALANCE SHEET FOR 2027 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-185,880.20	1,023,764.41
		TOTAL ASSETS		-185,880.20	1,023,764.41
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	225.79	125.00
	20	7603	PURCHASE OBLIGATIONS	43,003.70	494,687.60
		TOTAL LIABILITIES		43,229.49	494,812.60
FUND BALANCE					
	20	6302	REVENUES CONTROL	-791,383.08	-4,445,764.71
	20	7602	EXPENDITURES CONTROL	977,037.49	3,421,875.30
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-43,003.70	-494,687.60
		TOTAL FUND BALANCE		142,650.71	-1,518,577.01
		TOTAL LIABILITIES + FUND BALANCE		185,880.20	-1,023,764.41

BALANCE SHEET FOR 2027 4

FUND: 21 SPEC REVENUE II				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-53,461.89	1,005,080.63
	21	6102	CASH	66,350.91	207,555.76
		TOTAL ASSETS		12,889.02	1,212,636.39
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	.00	100.27
	21	7603	PURCHASE OBLIGATIONS	6,729.82	197,938.01
		TOTAL LIABILITIES		6,729.82	198,038.28
FUND BALANCE					
	21	6302	REVENUES CONTROL	-97,101.81	-1,483,037.51
	21	7602	EXPENDITURES CONTROL	84,212.79	270,300.85
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-6,729.82	-197,938.01
		TOTAL FUND BALANCE		-19,618.84	-1,410,674.67
		TOTAL LIABILITIES + FUND BALANCE		-12,889.02	-1,212,636.39

BALANCE SHEET FOR 2027 4

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-75,958.92	-168,059.28
	25	6102	CASH IN PAYROLL CLEARING ACCT	127,650.64	1,234,200.91
		TOTAL ASSETS		51,691.72	1,066,141.63
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	18,041.21	129,202.66
		TOTAL LIABILITIES		18,041.21	129,202.66
FUND BALANCE					
	25	6302	REVENUES CONTROL	-130,593.92	-1,310,739.89
	25	7602	EXPENDITURES CONTROL	78,902.20	252,572.48
	25	8737	RESTRICTED - OTHER	.00	-7,974.22
	25	8753	ASSIGNED-PURCH OBL - CURRENT	-18,041.21	-129,202.66
		TOTAL FUND BALANCE		-69,732.93	-1,195,344.29
		TOTAL LIABILITIES + FUND BALANCE		-51,691.72	-1,066,141.63

BALANCE SHEET FOR 2027 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	455,350.00
		TOTAL ASSETS		.00	455,350.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-455,350.00
		TOTAL FUND BALANCE		.00	-455,350.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-455,350.00

BALANCE SHEET FOR 2027 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	6,016,044.60
		TOTAL ASSETS		.00	6,016,044.60
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-6,016,044.60
		TOTAL FUND BALANCE		.00	-6,016,044.60
		TOTAL LIABILITIES + FUND BALANCE		.00	-6,016,044.60

BALANCE SHEET FOR 2027 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,837,284.23	4,932,375.83
	36	6111	INVESTMENTS	.00	7,578,153.83
		TOTAL ASSETS		-1,837,284.23	12,510,529.66
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-1,802,476.48	6,175,330.08
		TOTAL LIABILITIES		-1,802,476.48	6,175,330.08
FUND BALANCE					
	36	6302	REVENUES CONTROL	-13,982.29	-164,642.64
	36	7602	EXPENDITURES CONTROL	1,851,266.52	5,230,007.37
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,988,633.96
	36	8737	RESTRICTED - OTHER	.00	-1,414,098.40
	36	8753	ASSIGNED-PURCH OBL - CURRENT	1,802,476.48	-6,175,330.08
	36	8770	UNASSIGNED FUND BALANCE	.00	-11,173,162.03
		TOTAL FUND BALANCE		3,639,760.71	-18,685,859.74
		TOTAL LIABILITIES + FUND BALANCE		1,837,284.23	-12,510,529.66

BALANCE SHEET FOR 2027 4

FUND: 400 DEBT SERVICE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-1,096,156.35	-6,920,699.49
	40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
		TOTAL ASSETS		-1,096,156.35	-6,918,294.39
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	1,096,156.35	6,922,612.97
	40	8736	RESTRICTED - DEBT SERVICE	.00	-4,318.58
		TOTAL FUND BALANCE		1,096,156.35	6,918,294.39
		TOTAL LIABILITIES + FUND BALANCE		1,096,156.35	6,918,294.39

BALANCE SHEET FOR 2027 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	90,638.18	675,045.74
	51	6102	CASH FOOD SERVICE DEPOSIT	-19,114.67	-457,899.23
	51	6153	ACCOUNTS RECEIVABLE	.00	18,629.60
	51	6171	INVENTORIES FOR CONSUMPTION	.00	91,102.96
	51	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	380,874.00
	51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	273,992.00
		TOTAL ASSETS		71,523.51	981,745.07
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	20.68	20.00
	51	7481	DEFERRED REVENUE	.00	-95,289.60
	51	7541O	UNFUNDED OPEB LIABILITY	.00	-393,847.00
	51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-959,549.00
	51	7603	PURCHASE OBLIGATIONS	79,000.48	852,878.35
	51	7700O	DEFERRED INFLOW RES OPEB	.00	-611,468.00
	51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-170,946.00
		TOTAL LIABILITIES		79,021.16	-1,378,201.25
FUND BALANCE					
	51	6302	REVENUES CONTROL	-748,054.77	-2,288,086.47
	51	7602	EXPENDITURES CONTROL	676,510.58	2,056,477.00
	51	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	624,441.00
	51	8737P	RESTRICTED-PENSION	.00	856,503.00
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-79,000.48	-852,878.35
		TOTAL FUND BALANCE		-150,544.67	396,456.18
		TOTAL LIABILITIES + FUND BALANCE		-71,523.51	-981,745.07

BALANCE SHEET FOR 2027 4

FUND: 52 ENTERPRISE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	63,599.64	1,863,681.01
	52	6102	DAYCARE DEPOSITORY ACCT	-13,535.70	132,009.31
	52	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	90,766.00
	52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	65,295.00
		TOTAL ASSETS		50,063.94	2,151,751.32
LIABILITIES					
	52	7541O	UNFUNDED OPEB LIABILITY	.00	-93,858.00
	52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-228,670.00
	52	7603	PURCHASE OBLIGATIONS	-4,359.37	35,815.47
	52	7700O	DEFERRED INFLOW RES OPEB	.00	-145,719.00
	52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-40,738.00
		TOTAL LIABILITIES		-4,359.37	-473,169.53
FUND BALANCE					
	52	6302	REVENUES CONTROL	-131,464.30	-422,991.18
	52	7602	EXPENDITURES CONTROL	81,400.36	227,071.86
	52	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	148,811.00
	52	8737P	RESTRICTED-PENSION	.00	204,113.00
	52	8739	RESTRICTED-NET ASSETS	.00	-1,793,702.80
	52	8753	ASSIGNED-PURCH OBL - CURRENT	4,359.37	-35,815.47
	52	8770	UNASSIGNED FUND BALANCE	.00	-6,068.20
		TOTAL FUND BALANCE		-45,704.57	-1,678,581.79
		TOTAL LIABILITIES + FUND BALANCE		-50,063.94	-2,151,751.32

BALANCE SHEET FOR 2027 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 7000 PEN., INV., & PRIVATE TRUST FU					
ASSETS					
	70	6101	CASH IN BANK	.00	48,011.71
		TOTAL ASSETS		.00	48,011.71
FUND BALANCE					
	70	6302	REVENUES CONTROL	.00	-44,511.31
	70	7602	EXPENDITURES CONTROL	.00	1,500.00
	70	8737	RESTRICTED - OTHER	.00	-5,000.40
		TOTAL FUND BALANCE		.00	-48,011.71
		TOTAL LIABILITIES + FUND BALANCE		.00	-48,011.71

BALANCE SHEET FOR 2027 4

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	9,258,173.23
	80	6211	LAND IMPROVEMENTS	251,985.96	8,085,747.46
	80	6221	BUILDING AND IMPROVEMENTS	46,214.46	446,947,486.58
	80	6231	TECHNOLOGY EQUIPMENT	-19,472.74	1,793,251.33
	80	6241	VEHICLES	576,035.00	12,880,067.13
	80	6251	GENERAL EQUIPMENT	22,510.00	3,978,814.61
	80	6261	CONSTRUCTION WORK IN PROGRESS	.00	21,084,544.25
	80	6271	INFRASTRUCTURE	.00	9,413.00
		TOTAL ASSETS		877,272.68	504,037,497.59
LIABILITIES					
	80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-5,172,630.28
	80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-113,997,788.46
	80	6232	ACCUM DEP - TECHNOLOGY	38,501.99	-1,492,154.69
	80	6242	ACCUM DEP - VEHICLES	.00	-8,019,842.68
	80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-2,380,844.56
	80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-5,216.37
		TOTAL LIABILITIES		38,501.99	-131,068,477.04
FUND BALANCE					
	80	6302	REVENUES CONTROL	16,504.00	18,269.15
	80	7602	EXPENDITURES CONTROL	866.26	1,734.89
	80	8710	INVESTMENTS GOVERNMENTAL ASSET	-933,144.93	-372,989,024.59
		TOTAL FUND BALANCE		-915,774.67	-372,969,020.55
		TOTAL LIABILITIES + FUND BALANCE		-877,272.68	-504,037,497.59

BALANCE SHEET FOR 2027 4

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	-34,174.55	2,178,664.46
		TOTAL ASSETS		-34,174.55	2,246,227.34
LIABILITIES					
	81	6232	ACCUM DEP - TECHNOLOGY	.00	-15,062.00
	81	6242	ACCUM DEP - VEHICLES	.00	-40,628.41
	81	6252	ACCUM DEP - GENERAL EQUIPMENT	40,422.55	-1,852,621.42
		TOTAL LIABILITIES		40,422.55	-1,908,311.83
FUND BALANCE					
	81	6302	REVENUES CONTROL	2,202.81	2,202.81
	81	7602	EXPENDITURES CONTROL	195.80	195.80
	81	8711	Capital Assets, Net of Debt	-8,646.61	-340,314.12
		TOTAL FUND BALANCE		-6,248.00	-337,915.51
		TOTAL LIABILITIES + FUND BALANCE		34,174.55	-2,246,227.34

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