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\*\*\*SCOTT COUNTY SCHOOLS\*\*\*  
BALANCE SHEET FOR 2022 6

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	12,494,168.86	17,996,403.30
10	6102	CASH IN PAYROLL CLEARING ACCT	15,376.08	1,799,196.35
10	6104	PETTY CASH	.00	25.00
10	6181	PREPAID EXPENSES - DEPOSITS	-13,965.44	-185,664.56
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	919.10	9,498.58
TOTAL ASSETS			12,496,498.60	19,619,458.67
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-272.85
10	7461	ACCR SALARIES & BENEFIT PAYABLE	26,852.10	-120,160.22
10	7461A	UNEMPLOYMENT TAX PAYABLE	-2,253.12	7,212.26
10	7461D	DELTA DENTA W/H	-10,542.64	-10,533.36
10	7461F	FSA & DEP CARE	193.16	-75,262.75
10	7461HI	HEALTH INSURANCE	780.62	360,661.94
10	7461SL	STATE LIFE	-42.78	-6,838.42
10	7469	LOCAL TAX WITHHELD PAYABLE	-111.83	-22.87
10	7471	FEDERAL TAX WITHHELD PAYABLE	-153.65	.00
10	7472	FICA WITHHELD PAYABLE	-85.88	3.28
10	7473	STATE TAX WITHHELD PAYABLE	-126.54	4.92
10	7474	KTRS WITHHELD PAYABLE	-531.69	17.92
10	7481	DEFERRED REVENUE	.00	-593,195.82
10	7551	COMPENSATED ABSENCES	.00	-528,389.94
10	7603	PURCHASE OBLIGATIONS	-47,476.11	1,519,517.17
TOTAL LIABILITIES			-33,498.36	552,741.26
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-18,086,389.01	-43,224,254.37
10	7602	EXPENDITURES CONTROL	5,747,022.20	28,502,423.90
10	8741	COMMITTED - SITE-BASED CFWD	3,000.00	.00
10	8742	COMMITTED - SICK LEAVE	.00	-507,896.03
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	47,476.11	-1,519,517.17
10	8770	UNASSIGNED FUND BALANCE	-174,109.54	.00
TOTAL FUND BALANCE			-12,463,000.24	-20,172,199.93
TOTAL LIABILITIES + FUND BALANCE			<u><u>-12,496,498.60</u></u>	<u><u>-19,619,458.67</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-1,139,485.73	-333,198.90
		TOTAL ASSETS	-1,139,485.73	-333,198.90
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	125.00
20	7603	PURCHASE OBLIGATIONS	-106,964.60	1,166,285.38
		TOTAL LIABILITIES	-106,964.60	1,166,410.38
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-462,013.10	-7,333,355.19
20	7602	EXPENDITURES CONTROL	1,601,498.83	7,666,429.09
20	8731	RESTRICTED GRANTS	55,155.83	.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	106,964.60	-1,166,285.38
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-205,116.31	.00
20	8770	UNASSIGNED FUND BALANCE	149,960.48	.00
		TOTAL FUND BALANCE	1,246,450.33	-833,211.48
TOTAL LIABILITIES + FUND BALANCE			<u>1,139,485.73</u>	<u>333,198.90</u>

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FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	9,822.77	738,196.86
		TOTAL ASSETS	9,822.77	738,196.86
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	-5,101.82	71,130.61
		TOTAL LIABILITIES	-5,101.82	71,230.88
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-45,751.61	-906,790.05
21	7602	EXPENDITURES CONTROL	35,928.84	168,492.92
21	8753	ASSIGNED-PURCH OBL - CURRENT	5,101.82	-71,130.61
		TOTAL FUND BALANCE	-4,720.95	-809,427.74
		TOTAL LIABILITIES + FUND BALANCE	-9,822.77	-738,196.86

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FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	.00	740,433.91
25	6153	ACCOUNTS RECEIVABLE	.00	1,731.51
	TOTAL ASSETS		.00	742,165.42
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	.00	-21,783.59
	TOTAL LIABILITIES		.00	-21,783.59
<b>FUND BALANCE</b>				
25	8737	RESTRICTED - OTHER	.00	-720,381.83
	TOTAL FUND BALANCE		.00	-720,381.83
TOTAL LIABILITIES + FUND BALANCE			.00	-742,165.42

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	436,257.00
		TOTAL ASSETS	.00	436,257.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-436,257.00
		TOTAL FUND BALANCE	.00	-436,257.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-436,257.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
	32	6101	CASH IN BANK	12,465,256.00	13,849,341.00
			TOTAL ASSETS	<u>12,465,256.00</u>	<u>13,849,341.00</u>
FUND BALANCE					
	32	6302	REVENUES CONTROL	-12,465,256.00	-13,849,341.00
			TOTAL FUND BALANCE	<u>-12,465,256.00</u>	<u>-13,849,341.00</u>
			TOTAL LIABILITIES + FUND BALANCE	<u><u>-12,465,256.00</u></u>	<u><u>-13,849,341.00</u></u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-384,642.00	779,629.10
		TOTAL ASSETS	-384,642.00	779,629.10
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-330,446.00	564,456.25
		TOTAL LIABILITIES	-330,446.00	564,456.25
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-257,916.75
36	7602	EXPENDITURES CONTROL	384,642.00	2,341,180.25
36	8737	RESTRICTED - OTHER	.00	-2,862,892.60
36	8753	ASSIGNED-PURCH OBL - CURRENT	330,446.00	-564,456.25
		TOTAL FUND BALANCE	715,088.00	-1,344,085.35
TOTAL LIABILITIES + FUND BALANCE			384,642.00	-779,629.10

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FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-949,220.34	-5,646,331.25
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
TOTAL ASSETS			-949,220.34	-5,643,926.15
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	949,220.34	5,648,245.92
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,319.77
TOTAL FUND BALANCE			949,220.34	5,643,926.15
TOTAL LIABILITIES + FUND BALANCE			949,220.34	5,643,926.15



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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	189,577.79	-743,854.22
51	6102	CASH FOOD SERVICE DEPOSIT	172,366.87	770,856.64
51	6171	INVENTORIES FOR CONSUMPTION	.00	141,567.90
51	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	312,292.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	268,504.00
TOTAL ASSETS			361,944.66	749,366.32
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	20.00
51	7541O	UNFUNDED OPEB LIABILITY	.00	-829,420.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-1,106,953.00
51	7603	PURCHASE OBLIGATIONS	15,001.41	448,437.86
51	7700O	DEFERRED INFLOW RES OPEB	.00	-275,652.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-20,323.00
TOTAL LIABILITIES			15,001.41	-1,783,890.14
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-792,374.95	-2,646,189.05
51	7602	EXPENDITURES CONTROL	430,430.29	2,436,658.60
51	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	792,780.00
51	8737P	RESTRICTED-PENSION	.00	858,772.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	40,940.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	-15,001.41	-448,437.86
TOTAL FUND BALANCE			-376,946.07	1,034,523.82
TOTAL LIABILITIES + FUND BALANCE			-361,944.66	-749,366.32

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FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	93,652.42	358,984.12
52	6102	DAYCARE DEPOSITORY ACCT	-79,836.33	58,066.56
52	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	70,259.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	60,407.00
TOTAL ASSETS			13,816.09	547,716.68
<b>LIABILITIES</b>				
52	7541O	UNFUNDED OPEB LIABILITY	.00	-186,601.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-249,040.00
52	7603	PURCHASE OBLIGATIONS	2,456.06	11,778.57
52	7700O	DEFERRED INFLOW RES OPEB	.00	-62,016.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-4,572.00
TOTAL LIABILITIES			2,456.06	-490,450.43
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-60,163.67	-652,797.98
52	7602	EXPENDITURES CONTROL	46,347.58	235,747.30
52	8712	UNRESTRICTED NET POSITION	-170,007.55	.00
52	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	178,358.00
52	8737P	RESTRICTED-PENSION	.00	193,205.00
52	8739	RESTRICTED-NET ASSETS	170,007.55	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-2,456.06	-11,778.57
TOTAL FUND BALANCE			-16,272.15	-57,266.25
TOTAL LIABILITIES + FUND BALANCE			<u><u>-13,816.09</u></u>	<u><u>-547,716.68</u></u>

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FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	-500.00	31,763.71
	TOTAL ASSETS		-500.00	31,763.71
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	.00	-30,263.71
70	7602	EXPENDITURES CONTROL	500.00	3,500.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
	TOTAL FUND BALANCE		500.00	-31,763.71
TOTAL LIABILITIES + FUND BALANCE			500.00	-31,763.71

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	9,258,173.23
80	6211	LAND IMPROVEMENTS	.00	6,529,142.66
80	6221	BUILDING AND IMPROVEMENTS	.00	304,342,285.91
80	6231	TECHNOLOGY EQUIPMENT	.00	2,091,567.69
80	6241	VEHICLES	.00	9,598,686.48
80	6251	GENERAL EQUIPMENT	.00	2,654,263.46
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	796,150.00
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			.00	335,279,682.43
<b>LIABILITIES</b>				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-3,735,928.30
80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-76,984,112.69
80	6232	ACCUM DEP - TECHNOLOGY	.00	-1,175,658.04
80	6242	ACCUM DEP - VEHICLES	.00	-6,462,873.41
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-2,088,388.83
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-2,863.12
TOTAL LIABILITIES			.00	-90,449,824.39
<b>FUND BALANCE</b>				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-244,829,858.04
TOTAL FUND BALANCE			.00	-244,829,858.04
TOTAL LIABILITIES + FUND BALANCE			.00	-335,279,682.43

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6231	TECHNOLOGY EQUIPMENT	.00	16,944.47
81	6241	VEHICLES	.00	26,035.41
81	6251	GENERAL EQUIPMENT	.00	2,157,911.85
TOTAL ASSETS			.00	2,200,891.73
<b>LIABILITIES</b>				
81	6232	ACCUM DEP - TECHNOLOGY	.00	-6,674.97
81	6242	ACCUM DEP - VEHICLES	.00	-17,621.95
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-1,838,280.59
TOTAL LIABILITIES			.00	-1,862,577.51
<b>FUND BALANCE</b>				
81	8711	Capital Assets, Net of Debt	.00	-338,314.22
TOTAL FUND BALANCE			.00	-338,314.22
TOTAL LIABILITIES + FUND BALANCE			.00	-2,200,891.73

\*\* END OF REPORT - Generated by Melinda Chapley \*\*