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SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2020 11

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 1,637,432.62 | 4,515,113.52 |
| 10 | 6102 | CASH IN PAYROLL CLEARING ACCT | -150,486.01 | 646,324.43 |
| 10 | 6104 | PETTY CASH | .00 | 25.00 |
| 10 | 6111 | INVESTMENTS | -2,500,000.00 | 12,500,000.00 |
| 10 | 6181 | PREPAID EXPENSES - DEPOSITS | 27,490.74 | 99,187.90 |
| 10 | 6181A | PRE-PAID EXPENSE LIFE INSURANC | 3,858.71 | -2,278.01 |
| TOTAL ASSETS | | | -981,703.94 | 17,758,372.84 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -182.04 |
| 10 | 7421A | COBRA INSURANCE PAYABLE | .00 | -179.27 |
| 10 | 7421B | COBRA INS HEALTH/FLEX | .00 | -7.80 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -6,663.85 | -493,981.46 |
| 10 | 7461A | UNEMPLOYMENT TAX PAYABLE | -2,256.35 | -8,644.19 |
| 10 | 7461B | DELTA DENTAL COBRA | .00 | -812.40 |
| 10 | 7461D | DELTA DENTA W/H | .00 | -33.67 |
| 10 | 7461F | FSA & DEP CARE | 39.60 | -48,137.53 |
| 10 | 7461HI | HEALTH INSURANCE | 33,137.47 | 291,041.45 |
| 10 | 7461SL | STATE LIFE | -8.84 | -7,450.48 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | .00 | -217.25 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | .00 | -8,175.72 |
| 10 | 7481 | DEFERRED REVENUE | .00 | -576,249.49 |
| 10 | 7551 | COMPENSATED ABSENCES | .00 | -488,623.42 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -228,123.43 | 1,360,196.04 |
| TOTAL LIABILITIES | | | -203,875.40 | 18,542.77 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -3,931,212.64 | -68,114,206.48 |
| 10 | 7602 | EXPENDITURES CONTROL | 4,888,668.55 | 55,594,295.92 |
| 10 | 8742 | COMMITTED - SICK LEAVE | .00 | -473,852.75 |
| 10 | 8747 | COMMITTED - OTHER | .00 | -3,422,956.26 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 228,123.43 | -1,360,196.04 |
| TOTAL FUND BALANCE | | | 1,185,579.34 | -17,776,915.61 |
| TOTAL LIABILITIES + FUND BALANCE | | | 981,703.94 | -17,758,372.84 |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|---------------------------|---------------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 339,616.22 | 625,547.06 |
| | | TOTAL ASSETS | <u>339,616.22</u> | <u>625,547.06</u> |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | .00 | 125.00 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -17,682.58 | 118,351.09 |
| | | TOTAL LIABILITIES | <u>-17,682.58</u> | <u>118,476.09</u> |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -955,852.77 | -7,128,556.04 |
| 20 | 7602 | EXPENDITURES CONTROL | 616,236.55 | 6,685,042.92 |
| 20 | 8731 | RESTRICTED GRANTS | .00 | -182,158.94 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 17,682.58 | -118,351.09 |
| | | TOTAL FUND BALANCE | <u>-321,933.64</u> | <u>-744,023.15</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-339,616.22</u></u> | <u><u>-625,547.06</u></u> |

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| FUND: 21 SPEC REVENUE II | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | -73,592.07 | 531,642.17 |
| | | TOTAL ASSETS | -73,592.07 | 531,642.17 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | -48,666.75 | 53,082.95 |
| | | TOTAL LIABILITIES | -48,666.75 | 53,082.95 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -44,165.44 | -1,274,071.84 |
| 21 | 7602 | EXPENDITURES CONTROL | 117,757.51 | 669,025.45 |
| 21 | 8737 | RESTRICTED - OTHER | .00 | 73,404.22 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 48,666.75 | -53,082.95 |
| | | TOTAL FUND BALANCE | 122,258.82 | -584,725.12 |
| TOTAL LIABILITIES + FUND BALANCE | | | 73,592.07 | -531,642.17 |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|------|----------------------------------|--------------------------------|--------------------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | 418,438.00 | 426,203.76 |
| | | TOTAL ASSETS | <u>418,438.00</u> | <u>426,203.76</u> |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | -418,438.00 | -848,438.00 |
| 31 | 7602 | EXPENDITURES CONTROL | .00 | 422,234.24 |
| | | TOTAL FUND BALANCE | <u>-418,438.00</u> | <u>-426,203.76</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u>===== -418,438.00 =====</u> | <u>===== -426,203.76 =====</u> |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | -734,083.00 |
| | TOTAL ASSETS | | .00 | -734,083.00 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -11,993,136.00 |
| 32 | 7602 | EXPENDITURES CONTROL | .00 | 12,727,219.00 |
| | TOTAL FUND BALANCE | | .00 | 734,083.00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | 734,083.00 |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -558,055.68 | 1,682,180.09 |
| | | TOTAL ASSETS | -558,055.68 | 1,682,180.09 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -558,521.19 | 3,147,326.80 |
| | | TOTAL LIABILITIES | -558,521.19 | 3,147,326.80 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -401.63 | -1,456,797.31 |
| 36 | 7602 | EXPENDITURES CONTROL | 558,457.31 | 37,489,565.73 |
| 36 | 8737 | RESTRICTED - OTHER | .00 | -37,714,948.51 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 558,521.19 | -3,147,326.80 |
| | | TOTAL FUND BALANCE | 1,116,576.87 | -4,829,506.89 |
| | | TOTAL LIABILITIES + FUND BALANCE | =====558,055.68===== | ===== -1,682,180.09===== |

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| FUND: 400 DEBT SERVICE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | -1,556,100.43 | 1,214.30 |
| 40 | 6102 | CASH HELD BY BOND PAYING | .00 | 2,405.10 |
| TOTAL ASSETS | | | -1,556,100.43 | 3,619.40 |
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | .00 | -11,982,994.74 |
| 40 | 7602 | EXPENDITURES CONTROL | 1,556,100.43 | 11,982,994.74 |
| 40 | 8736 | RESTRICTED - DEBT SERVICE | .00 | -3,619.40 |
| TOTAL FUND BALANCE | | | 1,556,100.43 | -3,619.40 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>1,556,100.43</u> | <u>-3,619.40</u> |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -1,142.41 | -1,426,344.72 |
| 51 | 6102 | CASH FOOD SERVICE DEPOSIT | 112,090.33 | 485,324.73 |
| 51 | 6102A | FOOD SERVICE STAMPING GROUND | -10.00 | 6,575.31 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 118,144.32 |
| 51 | 64000 | DEFERRED OUTFLOWS OF RES OPEB | .00 | 272,704.00 |
| 51 | 6400P | DEFERRED OUTFLOWS RES PENSION | .00 | 833,051.00 |
| TOTAL ASSETS | | | 110,937.92 | 289,454.64 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | .00 | 20.00 |
| 51 | 7541O | UNFUNDED OPEB LIABILITY | .00 | -981,620.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITIES P | .00 | -3,367,313.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -98,953.43 | 442,217.26 |
| 51 | 77000 | DEFERRED INFLOW RES OPEB | .00 | -190,698.00 |
| 51 | 7700P | DEFERRED INFLOW OF RES- PENSIO | .00 | -248,598.00 |
| TOTAL LIABILITIES | | | -98,953.43 | -4,345,991.74 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -480,015.41 | -4,461,723.10 |
| 51 | 7602 | EXPENDITURES CONTROL | 369,077.49 | 5,278,003.46 |
| 51 | 8737O | RESTRICTED OPEB LIAB ENTERPRIS | .00 | 899,614.00 |
| 51 | 8737P | RESTRICTED-PENSION | .00 | 2,782,860.00 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 98,953.43 | -442,217.26 |
| TOTAL FUND BALANCE | | | -11,984.49 | 4,056,537.10 |
| TOTAL LIABILITIES + FUND BALANCE | | | -110,937.92 | -289,454.64 |

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| FUND: 52 ENTERPRISE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -48,809.37 | 234,699.50 |
| 52 | 6102 | DAYCARE DEPOSITORY ACCT | -6,842.97 | 6,112.17 |
| 52 | 6102B | STG GRD - EXTENDED DAY ENRICH | -5.00 | 50,505.74 |
| 52 | 64000 | DEFERRED OUTFLOWS OF RES OPEB | .00 | 77,338.00 |
| 52 | 6400P | DEFERRED OUTFLOWS RES PENSION | .00 | 236,250.00 |
| TOTAL ASSETS | | | -55,657.34 | 604,905.41 |
| LIABILITIES | | | | |
| 52 | 75410 | UNFUNDED OPEB LIABILITY | .00 | -278,383.00 |
| 52 | 7541P | UNFUNDED PENSION LIABILITIES P | .00 | -954,956.00 |
| 52 | 7603 | PURCHASE OBLIGATIONS | -781.81 | 4,253.97 |
| 52 | 77000 | DEFERRED INFLOW RES OPEB | .00 | -54,081.00 |
| 52 | 7700P | DEFERRED INFLOW OF RES- PENSIO | .00 | -70,501.00 |
| TOTAL LIABILITIES | | | -781.81 | -1,353,667.03 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -2,060.03 | -1,330,156.76 |
| 52 | 7602 | EXPENDITURES CONTROL | 57,717.37 | 1,048,120.93 |
| 52 | 8712 | UNRESTRICTED NET POSITION | .00 | -9,281.58 |
| 52 | 87370 | RESTRICTED OPEB LIAB ENTERPRIS | .00 | 255,126.00 |
| 52 | 8737P | RESTRICTED-PENSION | .00 | 789,207.00 |
| 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 781.81 | -4,253.97 |
| TOTAL FUND BALANCE | | | 56,439.15 | 748,761.62 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>55,657.34</u> | <u>-604,905.41</u> |

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| FUND: 7000 PEN., INV., & PRIVATE TRUST FU | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|--------------------|-------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 70 | 6101 | CASH IN BANK | 12,506.00 | 34,972.71 |
| | TOTAL ASSETS | | 12,506.00 | 34,972.71 |
| FUND BALANCE | | | | |
| 70 | 6302 | REVENUES CONTROL | -12,586.00 | -39,552.71 |
| 70 | 7602 | EXPENDITURES CONTROL | 80.00 | 9,580.00 |
| 70 | 8737 | RESTRICTED - OTHER | .00 | -31,159.51 |
| 70 | 8770 | UNASSIGNED FUND BALANCE | .00 | 26,159.51 |
| | TOTAL FUND BALANCE | | -12,506.00 | -34,972.71 |
| TOTAL LIABILITIES + FUND BALANCE | | | -12,506.00 | -34,972.71 |

** END OF REPORT - Generated by Patty Burger **