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\*\*\*SCOTT COUNTY SCHOOLS\*\*\*  
BALANCE SHEET FOR 2021 11

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	1,212,600.79	4,334,589.42
10	6102	CASH IN PAYROLL CLEARING ACCT	10,597.26	959,709.88
10	6104	PETTY CASH	.00	25.00
10	6111	INVESTMENTS	-2,566,775.59	12,002,567.17
10	6181	PREPAID EXPENSES - DEPOSITS	-40,316.33	-13,912.94
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	817.38	6,513.53
TOTAL ASSETS			-1,383,076.49	17,289,492.06
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-47,144.97	-47,417.82
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-282.85	-324,061.47
10	7461A	UNEMPLOYMENT TAX PAYABLE	-3,267.97	-10,672.80
10	7461F	FSA & DEP CARE	176.28	-36,753.41
10	7461HI	HEALTH INSURANCE	-629.27	504,693.00
10	7461SL	STATE LIFE	-5.70	-3,648.78
10	7469	LOCAL TAX WITHHELD PAYABLE	.00	218.76
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-251.53
10	7472	FICA WITHHELD PAYABLE	.00	-255.24
10	7474	KTRS WITHHELD PAYABLE	.00	-1,490.48
10	7475	CERS WITHHELD PAYABLE	.00	-210,958.98
10	7481	DEFERRED REVENUE	.00	-593,195.82
10	7551	COMPENSATED ABSENCES	.00	-488,623.42
10	7603	PURCHASE OBLIGATIONS	-148,366.80	4,230,857.68
TOTAL LIABILITIES			-199,521.28	3,018,439.69
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,028,404.84	-65,622,384.18
10	7602	EXPENDITURES CONTROL	5,462,635.81	52,866,322.90
10	8742	COMMITTED - SICK LEAVE	.00	-482,882.43
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	148,366.80	-4,230,857.68
10	8770	UNASSIGNED FUND BALANCE	.00	584,825.90
TOTAL FUND BALANCE			1,582,597.77	-20,307,931.75
TOTAL LIABILITIES + FUND BALANCE			=====1,383,076.49=====	=====17,289,492.06=====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	187,734.43	672,688.77
		TOTAL ASSETS	187,734.43	672,688.77
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-5,538.12	-5,413.12
20	7603	PURCHASE OBLIGATIONS	-113,253.53	641,328.11
		TOTAL LIABILITIES	-118,791.65	635,914.99
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,025,231.00	-10,242,081.67
20	7602	EXPENDITURES CONTROL	843,034.69	9,574,806.02
20	8731	RESTRICTED GRANTS	.00	53,585.36
20	8753	ASSIGNED-PURCH OBL - CURRENT	113,253.53	-641,328.11
20	8770	UNASSIGNED FUND BALANCE	.00	-53,585.36
		TOTAL FUND BALANCE	-68,942.78	-1,308,603.76
		TOTAL LIABILITIES + FUND BALANCE	-187,734.43	-672,688.77

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FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-18,181.71	517,466.47
		TOTAL ASSETS	-18,181.71	517,466.47
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-2,883.02	-2,782.75
21	7603	PURCHASE OBLIGATIONS	-34,791.69	101,194.51
		TOTAL LIABILITIES	-37,674.71	98,411.76
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-18,075.14	-932,221.37
21	7602	EXPENDITURES CONTROL	39,139.87	344,133.43
21	8737	RESTRICTED - OTHER	.00	573,155.46
21	8753	ASSIGNED-PURCH OBL - CURRENT	34,791.69	-101,194.51
21	8757	ASSIGNED - OTHER	.00	-499,751.24
		TOTAL FUND BALANCE	55,856.42	-615,878.23
		TOTAL LIABILITIES + FUND BALANCE	18,181.71	-517,466.47

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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	678,320.64
25	6153	ACCOUNTS RECEIVABLE	.00	150.00
	TOTAL ASSETS		.00	678,470.64
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	.00	-9,957.23
	TOTAL LIABILITIES		.00	-9,957.23
<b>FUND BALANCE</b>				
25	8737	RESTRICTED - OTHER	.00	-668,513.41
	TOTAL FUND BALANCE		.00	-668,513.41
TOTAL LIABILITIES + FUND BALANCE			.00	-678,470.64

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	418,934.00	837,868.00
		TOTAL ASSETS	<u>418,934.00</u>	<u>837,868.00</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-418,934.00	-1,264,071.76
31	7602	EXPENDITURES CONTROL	.00	426,203.76
		TOTAL FUND BALANCE	<u>-418,934.00</u>	<u>-837,868.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-418,934.00</u>	<u>=====</u> <u>-837,868.00</u>

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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	.00	817,155.00
	TOTAL ASSETS		.00	817,155.00
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-13,185,014.00
32	7602	EXPENDITURES CONTROL	.00	12,367,859.00
	TOTAL FUND BALANCE		.00	-817,155.00
TOTAL LIABILITIES + FUND BALANCE			.00	-817,155.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-141,500.00	-231,056.07
		TOTAL ASSETS	-141,500.00	-231,056.07
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-1,500.00	1,565,933.78
		TOTAL LIABILITIES	-1,500.00	1,565,933.78
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	141,500.00	1,594,422.72
36	8737	RESTRICTED - OTHER	.00	-1,363,366.65
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,500.00	-1,565,933.78
		TOTAL FUND BALANCE	143,000.00	-1,334,877.71
		TOTAL LIABILITIES + FUND BALANCE	141,500.00	231,056.07

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FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-202,375.00	-200,460.33
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
40	6181	PREPAID EXPENSES - DEPOSITS	202,375.00	202,375.00
TOTAL ASSETS			.00	4,319.77
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-12,268,686.00
40	7602	EXPENDITURES CONTROL	.00	12,267,985.63
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,619.40
TOTAL FUND BALANCE			.00	-4,319.77
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -4,319.77



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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	321,562.75	-905,247.91
51	6102	CASH FOOD SERVICE DEPOSIT	-14,756.69	615,293.59
51	6171	INVENTORIES FOR CONSUMPTION	.00	182,508.03
51	6400O	DEFERRED OUTFLOWS OF RES OPEB	.00	181,251.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	268,514.00
TOTAL ASSETS			306,806.06	342,318.71
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-90,212.77	-90,192.77
51	7541O	UNFUNDED OPEB LIABILITY	.00	-826,545.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-1,040,507.00
51	7603	PURCHASE OBLIGATIONS	51,183.95	647,951.90
51	7700O	DEFERRED INFLOW RES OPEB	.00	-235,109.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-41,287.00
TOTAL LIABILITIES			-39,028.82	-1,585,688.87
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-613,721.50	-3,726,132.08
51	7602	EXPENDITURES CONTROL	397,128.21	3,973,955.89
51	8712	UNRESTRICTED NET POSITION	.00	89,058.82
51	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	880,403.00
51	8737P	RESTRICTED-PENSION	.00	813,280.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-50,184.75
51	8753	ASSIGNED-PURCH OBL - CURRENT	-51,183.95	-647,951.90
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-89,058.82
TOTAL FUND BALANCE			-267,777.24	1,243,370.16
TOTAL LIABILITIES + FUND BALANCE			===== -306,806.06 =====	===== -342,318.71 =====

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FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	43,200.04	49,284.95
52	6102	DAYCARE DEPOSITORY ACCT	-38,098.47	46,745.19
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	56,996.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	84,436.00
TOTAL ASSETS			5,101.57	237,462.14
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-275.82	-275.82
52	75410	UNFUNDED OPEB LIABILITY	.00	-259,913.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-327,195.00
52	7603	PURCHASE OBLIGATIONS	-2,880.27	8,593.95
52	77000	DEFERRED INFLOW RES OPEB	.00	-73,932.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-12,983.00
TOTAL LIABILITIES			-3,156.09	-665,704.87
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-46,951.53	-705,304.15
52	7602	EXPENDITURES CONTROL	42,125.78	617,716.11
52	8712	UNRESTRICTED NET POSITION	.00	369,796.88
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	276,849.00
52	8737P	RESTRICTED-PENSION	.00	255,742.00
52	8739	RESTRICTED-NET ASSETS	.00	-377,963.16
52	8753	ASSIGNED-PURCH OBL - CURRENT	2,880.27	-8,593.95
TOTAL FUND BALANCE			-1,945.48	428,242.73
TOTAL LIABILITIES + FUND BALANCE			-5,101.57	-237,462.14

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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	10,266.00	36,263.71
	TOTAL ASSETS		10,266.00	36,263.71
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-10,306.00	-40,303.71
70	7602	EXPENDITURES CONTROL	40.00	9,040.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
	TOTAL FUND BALANCE		-10,266.00	-36,263.71
TOTAL LIABILITIES + FUND BALANCE			-10,266.00	-36,263.71

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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	-161,426.00	280,585,604.31
80	6231	TECHNOLOGY EQUIPMENT	.00	1,526,091.38
80	6241	VEHICLES	-16,377.00	9,423,135.97
80	6251	GENERAL EQUIPMENT	-2,735.00	2,607,480.41
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	23,011,720.79
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			-180,538.00	332,950,761.75
<b>LIABILITIES</b>				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-3,227,278.01
80	6222	ACCUM DEP - BUILDINGS & IMPROV	76,408.30	-66,473,973.91
80	6232	ACCUM DEP - TECHNOLOGY	.00	-947,854.22
80	6242	ACCUM DEP - VEHICLES	16,377.00	-5,198,233.69
80	6252	ACCUM DEP - GENERAL EQUIPMENT	2,735.00	-1,945,699.85
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-1,961.04
TOTAL LIABILITIES			95,520.30	-77,795,000.72
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	73,179.80	93,283.56
80	7602	EXPENDITURES CONTROL	11,837.90	17,528.64
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-255,266,573.23
TOTAL FUND BALANCE			85,017.70	-255,155,761.03
TOTAL LIABILITIES + FUND BALANCE			180,538.00	-332,950,761.75

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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	83,154.41
81	6251	GENERAL EQUIPMENT	.00	2,177,936.57
TOTAL ASSETS			.00	2,278,035.45
<b>LIABILITIES</b>				
81	6232	ACCUM DEP - TECHNOLOGY	.00	-901.20
81	6242	ACCUM DEP - VEHICLES	.00	-65,945.05
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-1,693,059.02
TOTAL LIABILITIES			.00	-1,759,905.27
<b>FUND BALANCE</b>				
81	6302	REVENUES CONTROL	.00	2,161.66
81	7602	EXPENDITURES CONTROL	.00	1,291.23
81	8711	Capital Assets, Net of Debt	.00	-521,583.07
TOTAL FUND BALANCE			.00	-518,130.18
TOTAL LIABILITIES + FUND BALANCE			.00	-2,278,035.45

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