

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,352,970.48	5,234,733.30
10	6102	CASH IN PAYROLL CLEARING ACCT	-24,303.59	817,489.65
10	6104	PETTY CASH	.00	25.00
10	6111	INVESTMENTS	.00	7,567,284.95
10	6153	ACCOUNTS RECEIVABLE	-462,918.91	.00
10	6181	PREPAID EXPENSES - DEPOSITS	-5,085.75	85,927.03
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	-98.44	3,352.18
TOTAL ASSETS			-1,845,377.17	13,708,812.11
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-899.22	-1,172.07
10	7421A	COBRA INSURANCE PAYABLE	179.27	.00
10	7421B	COBRA INS HEALTH/FLEX	7.80	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	36,078.04	-508,691.27
10	7461A	UNEMPLOYMENT TAX PAYABLE	-2,816.42	-2,937.24
10	7461B	DELTA DENTAL COBRA	846.07	33.67
10	7461D	DELTA DENTA W/H	.00	-33.67
10	7461F	FSA & DEP CARE	383.29	-48,802.55
10	7461HI	HEALTH INSURANCE	2,137.39	352,824.68
10	7461SL	STATE LIFE	206.87	-7,260.89
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-251.53
10	7472	FICA WITHHELD PAYABLE	.00	-255.24
10	7474	KTRS WITHHELD PAYABLE	.00	-8,175.72
10	7475	CERS WITHHELD PAYABLE	2,667.23	.00
10	7481	DEFERRED REVENUE	.00	-576,249.49
10	7551	COMPENSATED ABSENCES	.00	-488,623.42
10	7603	PURCHASE OBLIGATIONS	-220,189.13	1,601,636.05
TOTAL LIABILITIES			-181,398.81	312,041.31
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,088,807.84	-15,227,635.92
10	7602	EXPENDITURES CONTROL	4,895,394.69	6,714,257.24
10	8742	COMMITTED - SICK LEAVE	.00	-482,882.43
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	220,189.13	-1,601,636.05
TOTAL FUND BALANCE			2,026,775.98	-14,020,853.42
TOTAL LIABILITIES + FUND BALANCE			1,845,377.17	-13,708,812.11

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-33,834.98	148,732.01
		TOTAL ASSETS	-33,834.98	148,732.01
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	125.00
20	7603	PURCHASE OBLIGATIONS	221,558.57	456,304.37
		TOTAL LIABILITIES	221,558.57	456,429.37
FUND BALANCE				
20	6302	REVENUES CONTROL	-729,413.90	-1,064,721.07
20	7602	EXPENDITURES CONTROL	763,248.88	1,248,614.54
20	8731	RESTRICTED GRANTS	.00	-279,165.12
20	8753	ASSIGNED-PURCH OBL - CURRENT	-221,558.57	-456,304.37
20	8770	UNASSIGNED FUND BALANCE	.00	-53,585.36
		TOTAL FUND BALANCE	-187,723.59	-605,161.38
		TOTAL LIABILITIES + FUND BALANCE	33,834.98	-148,732.01

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 3
gibalsht

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	20,895.37	519,040.08
		TOTAL ASSETS	20,895.37	519,040.08
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	.00	100.27
21	7603	PURCHASE OBLIGATIONS	-18,174.65	92,575.05
		TOTAL LIABILITIES	-18,174.65	92,675.32
FUND BALANCE				
21	6302	REVENUES CONTROL	-74,705.12	-647,860.58
21	7602	EXPENDITURES CONTROL	53,809.75	55,316.01
21	8737	RESTRICTED - OTHER	.00	573,155.46
21	8753	ASSIGNED-PURCH OBL - CURRENT	18,174.65	-92,575.05
21	8757	ASSIGNED - OTHER	.00	-499,751.24
		TOTAL FUND BALANCE	-2,720.72	-611,715.40
		TOTAL LIABILITIES + FUND BALANCE	-20,895.37	-519,040.08

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 4
gibalsht

FUND: 25 SPECIAL REVENUE STUDENT ACTIVI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	678,320.64
25	6153	ACCOUNTS RECEIVABLE	.00	150.00
	TOTAL ASSETS		.00	678,470.64
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-9,957.23
	TOTAL LIABILITIES		.00	-9,957.23
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-563,712.00
25	8770	UNASSIGNED FUND BALANCE	.00	-104,801.41
	TOTAL FUND BALANCE		.00	-668,513.41
TOTAL LIABILITIES + FUND BALANCE			.00	-678,470.64

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 5
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	845,137.76
		TOTAL ASSETS	.00	845,137.76
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-845,137.76
		TOTAL FUND BALANCE	.00	-845,137.76
		TOTAL LIABILITIES + FUND BALANCE	.00	-845,137.76

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 6
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	1,426,646.00
		TOTAL ASSETS	.00	1,426,646.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,426,646.00
		TOTAL FUND BALANCE	.00	-1,426,646.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,426,646.00

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 7
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-247,703.72	952,260.86
		TOTAL ASSETS	-247,703.72	952,260.86
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-243,718.36	1,601,292.00
		TOTAL LIABILITIES	-243,718.36	1,601,292.00
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	247,703.72	411,105.79
36	8737	RESTRICTED - OTHER	.00	-1,362,445.09
36	8753	ASSIGNED-PURCH OBL - CURRENT	243,718.36	-1,601,292.00
36	8770	UNASSIGNED FUND BALANCE	.00	-921.56
		TOTAL FUND BALANCE	491,422.08	-2,553,552.86
		TOTAL LIABILITIES + FUND BALANCE	247,703.72	-952,260.86

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 8
gibalsht

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,921,576.74	-2,866,209.02
40	6102	CASH HELD BY BOND PAYING	-217,375.00	2,405.10
TOTAL ASSETS			<u>-2,138,951.74</u>	<u>-2,863,803.92</u>
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	1,921,576.74	2,867,423.32
40	8723	NONSPENDABLE-PREPAIDS	217,375.00	.00
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,619.40
TOTAL FUND BALANCE			<u>2,138,951.74</u>	<u>2,863,803.92</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>2,138,951.74</u></u>	<u><u>2,863,803.92</u></u>

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 9
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	15,933.17	-1,185,645.44
51	6102	CASH FOOD SERVICE DEPOSIT	26,263.83	286,979.22
51	6102A	FOOD SERVICE STAMPING GROUND	-15.00	-454.69
51	6171	INVENTORIES FOR CONSUMPTION	.00	182,508.03
51	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	272,704.00
51	6400P	DEFERRED OUTFLOWS RES PENSION	.00	833,051.00
TOTAL ASSETS			42,182.00	389,142.12
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-35,923.89	-35,903.89
51	7541O	UNFUNDED OPEB LIABILITY	.00	-981,620.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-3,367,313.00
51	7603	PURCHASE OBLIGATIONS	-189,704.96	205,312.61
51	77000	DEFERRED INFLOW RES OPEB	.00	-190,698.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-248,598.00
TOTAL LIABILITIES			-225,628.85	-4,618,820.28
FUND BALANCE				
51	6302	REVENUES CONTROL	-286,415.43	-359,786.90
51	7602	EXPENDITURES CONTROL	280,157.32	389,252.62
51	8712	UNRESTRICTED NET POSITION	.00	1,092,356.66
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	189,704.96	-205,312.61
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-89,058.82
51	8770	UNASSIGNED FUND BALANCE	.00	-280,246.79
TOTAL FUND BALANCE			183,446.85	4,229,678.16
TOTAL LIABILITIES + FUND BALANCE			-42,182.00	-389,142.12

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 10
gibalsht

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-58,621.33	315,769.72
52	6102	DAYCARE DEPOSITORY ACCT	-1,125.47	1,685.90
52	6102B	STG GRD - EXTENDED DAY ENRICH	-10.00	485.74
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	77,338.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	236,250.00
TOTAL ASSETS			-59,756.80	631,529.36
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITY	.00	-278,383.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-954,956.00
52	7603	PURCHASE OBLIGATIONS	-9,108.00	5,000.00
52	77000	DEFERRED INFLOW RES OPEB	.00	-54,081.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-70,501.00
TOTAL LIABILITIES			-9,108.00	-1,352,921.00
FUND BALANCE				
52	6302	REVENUES CONTROL	1,098.47	-368,438.41
52	7602	EXPENDITURES CONTROL	58,658.33	58,663.33
52	8712	UNRESTRICTED NET POSITION	.00	-8,166.28
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	255,126.00
52	8737P	RESTRICTED-PENSION	.00	789,207.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	9,108.00	-5,000.00
TOTAL FUND BALANCE			68,864.80	721,391.64
TOTAL LIABILITIES + FUND BALANCE			59,756.80	-631,529.36

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 11
gibalsht

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-1,000.00	31,997.71
	TOTAL ASSETS		-1,000.00	31,997.71
FUND BALANCE				
70	7602	EXPENDITURES CONTROL	1,000.00	3,000.00
70	8737	RESTRICTED - OTHER	.00	-34,997.71
	TOTAL FUND BALANCE		1,000.00	-31,997.71
TOTAL LIABILITIES + FUND BALANCE			<u>1,000.00</u>	<u>-31,997.71</u>

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 12
gibalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	9,258,173.23
80	6211	LAND IMPROVEMENTS	.00	6,508,219.66
80	6221	BUILDING AND IMPROVEMENTS	.00	211,692,468.32
80	6231	TECHNOLOGY EQUIPMENT	.00	1,526,386.71
80	6241	VEHICLES	.00	9,448,265.09
80	6251	GENERAL EQUIPMENT	.00	2,643,103.07
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	91,960,711.59
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			.00	333,046,740.67
LIABILITIES				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-3,204,917.32
80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-64,944,268.95
80	6232	ACCUM DEP - TECHNOLOGY	.00	-993,563.51
80	6242	ACCUM DEP - VEHICLES	.00	-5,537,875.10
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-2,008,672.38
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-1,921.82
TOTAL LIABILITIES			.00	-76,691,219.08
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	4,154.91
80	7602	EXPENDITURES CONTROL	.00	1,270.06
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-256,360,946.56
TOTAL FUND BALANCE			.00	-256,355,521.59
TOTAL LIABILITIES + FUND BALANCE			.00	-333,046,740.67

09/15/2020 13:33
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 2

P 13
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	24,870.04
81	6241	VEHICLES	.00	26,035.41
81	6251	GENERAL EQUIPMENT	.00	2,207,467.15
TOTAL ASSETS			.00	2,258,372.60
LIABILITIES				
81	6232	ACCUM DEP - TECHNOLOGY	.00	-8,575.74
81	6242	ACCUM DEP - VEHICLES	.00	-8,443.62
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-1,709,539.16
TOTAL LIABILITIES			.00	-1,726,558.52
FUND BALANCE				
81	8711	Capital Assets, Net of Debt	.00	-531,814.08
TOTAL FUND BALANCE			.00	-531,814.08
TOTAL LIABILITIES + FUND BALANCE			.00	-2,258,372.60

** END OF REPORT - Generated by Nick Clark **