

08/21/2020 14:19
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SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,341,318.33	6,587,703.78
10	6102	CASH IN PAYROLL CLEARING ACCT	-2,347,850.09	841,793.24
10	6104	PETTY CASH	.00	25.00
10	6111	INVESTMENTS	.00	7,567,284.95
10	6153	ACCOUNTS RECEIVABLE	-1,143,423.42	462,918.91
10	6181	PREPAID EXPENSES - DEPOSITS	80,555.03	91,012.78
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	3,450.62	3,450.62
TOTAL ASSETS			-2,065,949.53	15,554,189.28
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	205,656.59	-272.85
10	7421A	COBRA INSURANCE PAYABLE	.00	-179.27
10	7421B	COBRA INS HEALTH/FLEX	.00	-7.80
10	7461	ACCR SALARIES & BENEFIT PAYABLE	2,383,268.76	-544,769.31
10	7461A	UNEMPLOYMENT TAX PAYABLE	10,359.91	-120.82
10	7461B	DELTA DENTAL COBRA	.00	-812.40
10	7461D	DELTA DENTA W/H	.00	-33.67
10	7461F	FSA & DEP CARE	19,325.31	-49,185.84
10	7461HI	HEALTH INSURANCE	129,538.90	350,687.29
10	7461SL	STATE LIFE	3,086.94	-7,467.76
10	7469	LOCAL TAX WITHHELD PAYABLE	-235.02	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	-624.86	-251.53
10	7472	FICA WITHHELD PAYABLE	-527.84	-255.24
10	7473	STATE TAX WITHHELD PAYABLE	-409.63	.00
10	7474	KTRS WITHHELD PAYABLE	-1,490.48	-8,175.72
10	7475	CERS WITHHELD PAYABLE	-2,667.23	-2,667.23
10	7481	DEFERRED REVENUE	.00	-576,249.49
10	7551	COMPENSATED ABSENCES	.00	-488,623.42
10	7603	PURCHASE OBLIGATIONS	1,296,477.36	1,807,072.46
TOTAL LIABILITIES			4,041,758.71	478,687.40
FUND BALANCE				
10	6302	REVENUES CONTROL	-12,138,828.08	-12,138,828.08
10	7602	EXPENDITURES CONTROL	1,818,862.55	1,818,862.55
10	8741	COMMITTED - SITE-BASED CFWD	375,085.15	.00
10	8742	COMMITTED - SICK LEAVE	.00	-482,882.43
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,296,477.36	-1,807,072.46
10	8770	UNASSIGNED FUND BALANCE	9,265,548.56	.00
TOTAL FUND BALANCE			-1,975,809.18	-16,032,876.68
TOTAL LIABILITIES + FUND BALANCE			2,065,949.53	-15,554,189.28

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	661,633.03	182,566.99
20	6153	ACCOUNTS RECEIVABLE	-1,102,758.33	.00
TOTAL ASSETS			-441,125.30	182,566.99
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	37,711.49	125.00
20	7481	DEFERRED REVENUE	253,355.32	.00
20	7603	PURCHASE OBLIGATIONS	181,160.44	234,745.80
TOTAL LIABILITIES			472,227.25	234,870.80
FUND BALANCE				
20	6302	REVENUES CONTROL	-335,307.17	-335,307.17
20	7602	EXPENDITURES CONTROL	485,365.66	485,365.66
20	8731	RESTRICTED GRANTS	53,585.36	-279,165.12
20	8753	ASSIGNED-PURCH OBL - CURRENT	-181,160.44	-234,745.80
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-53,585.36	.00
20	8770	UNASSIGNED FUND BALANCE	.00	-53,585.36
TOTAL FUND BALANCE			-31,101.95	-417,437.79
TOTAL LIABILITIES + FUND BALANCE			441,125.30	-182,566.99

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

P 3
gibalsht

FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-26,062.73	498,144.71
21	6153	ACCOUNTS RECEIVABLE	-1,500.00	.00
TOTAL ASSETS			-27,562.73	498,144.71
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	26,056.47	100.27
21	7603	PURCHASE OBLIGATIONS	99,415.64	110,749.70
TOTAL LIABILITIES			125,472.11	110,849.97
FUND BALANCE				
21	6302	REVENUES CONTROL	-573,155.46	-573,155.46
21	7602	EXPENDITURES CONTROL	1,506.26	1,506.26
21	8737	RESTRICTED - OTHER	573,155.46	573,155.46
21	8753	ASSIGNED-PURCH OBL - CURRENT	-99,415.64	-110,749.70
21	8757	ASSIGNED - OTHER	-11,334.06	-499,751.24
21	8770	UNASSIGNED FUND BALANCE	11,334.06	.00
TOTAL FUND BALANCE			-97,909.38	-608,994.68
TOTAL LIABILITIES + FUND BALANCE			27,562.73	-498,144.71

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

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

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

P 5
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	418,934.00	845,137.76
	TOTAL ASSETS		<u>418,934.00</u>	<u>845,137.76</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-418,934.00	-418,934.00
31	8737	RESTRICTED - OTHER	.00	-426,203.76
	TOTAL FUND BALANCE		<u>-418,934.00</u>	<u>-845,137.76</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -418,934.00 =====</u>	<u>===== -845,137.76 =====</u>

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

P 6
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	1,327,473.00	1,426,646.00
	TOTAL ASSETS		<u>1,327,473.00</u>	<u>1,426,646.00</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-1,327,473.00	-1,327,473.00
32	8737	RESTRICTED - OTHER	.00	-99,173.00
	TOTAL FUND BALANCE		<u>-1,327,473.00</u>	<u>-1,426,646.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-1,327,473.00</u>	<u>=====</u> <u>-1,426,646.00</u>

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

P 7
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-338,708.62	1,199,964.58
36	6153	ACCOUNTS RECEIVABLE	-921.56	.00
TOTAL ASSETS			-339,630.18	1,199,964.58
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	176,228.11	.00
36	7603	PURCHASE OBLIGATIONS	-142,696.61	1,845,010.36
TOTAL LIABILITIES			33,531.50	1,845,010.36
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	163,402.07	163,402.07
36	8737	RESTRICTED - OTHER	.00	-1,362,445.09
36	8753	ASSIGNED-PURCH OBL - CURRENT	142,696.61	-1,845,010.36
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,987,706.97	.00
36	8770	UNASSIGNED FUND BALANCE	1,987,706.97	-921.56
TOTAL FUND BALANCE			306,098.68	-3,044,974.94
TOTAL LIABILITIES + FUND BALANCE			339,630.18	-1,199,964.58

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

P 8
gibalsht

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-945,846.58	-944,632.28
40	6102	CASH HELD BY BOND PAYING	.00	219,780.10
40	6181	PREPAID EXPENSES - DEPOSITS	-217,375.00	.00
TOTAL ASSETS			-1,163,221.58	-724,852.18
LIABILITIES				
40	7400	INTERFUND PAYABLES	217,375.00	.00
TOTAL LIABILITIES			217,375.00	.00
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	945,846.58	945,846.58
40	8723	NONSPENDABLE-PREPAIDS	.00	-217,375.00
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,619.40
TOTAL FUND BALANCE			945,846.58	724,852.18
TOTAL LIABILITIES + FUND BALANCE			=====1,163,221.58=====	=====724,852.18=====

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

P 9
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	203,634.74	-1,201,578.61
51	6102	CASH FOOD SERVICE DEPOSIT	-106,280.00	260,715.39
51	6102A	FOOD SERVICE STAMPING GROUND	-7,005.00	-439.69
51	6153	ACCOUNTS RECEIVABLE	-258,416.85	.00
51	6171	INVENTORIES FOR CONSUMPTION	-30,539.55	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			-198,606.66	346,960.12
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	89,809.51	20.00
51	7481	DEFERRED REVENUE	73,073.32	.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	350,488.16	395,017.57
51	77000	DEFERRED INFLOW RES OPEB	.00	-190,698.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-248,598.00
TOTAL LIABILITIES			513,370.99	-4,393,191.43
FUND BALANCE				
51	6302	REVENUES CONTROL	-73,371.47	-73,371.47
51	7602	EXPENDITURES CONTROL	109,095.30	109,095.30
51	8712	UNRESTRICTED NET POSITION	89,058.82	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	-350,488.16	-395,017.57
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-133,588.23	-89,058.82
51	8770	UNASSIGNED FUND BALANCE	44,529.41	-280,246.79
TOTAL FUND BALANCE			-314,764.33	4,046,231.31
TOTAL LIABILITIES + FUND BALANCE			=====198,606.66=====	===== -346,960.12 =====

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

P 10
gibalsht

FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	52,740.00	374,391.05
52	6102	DAYCARE DEPOSITORY ACCT	-1,988.00	2,811.37
52	6102B	STG GRD - EXTENDED DAY ENRICH	-50,005.00	495.74
52	6153	ACCOUNTS RECEIVABLE	-1,012.00	.00
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	77,338.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	236,250.00
TOTAL ASSETS			-265.00	691,286.16
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITY	.00	-278,383.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-954,956.00
52	7603	PURCHASE OBLIGATIONS	14,108.00	14,108.00
52	77000	DEFERRED INFLOW RES OPEB	.00	-54,081.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-70,501.00
TOTAL LIABILITIES			14,108.00	-1,343,813.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-369,536.88	-369,536.88
52	7602	EXPENDITURES CONTROL	5.00	5.00
52	8712	UNRESTRICTED NET POSITION	369,796.88	-8,166.28
52	8737O	RESTRICTED OPEB LIAB ENTERPRIS	.00	255,126.00
52	8737P	RESTRICTED-PENSION	.00	789,207.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-14,108.00	-14,108.00
TOTAL FUND BALANCE			-13,843.00	652,526.84
TOTAL LIABILITIES + FUND BALANCE			265.00	-691,286.16

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

P 11
gibalsht

FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-2,000.00	32,997.71
	TOTAL ASSETS		-2,000.00	32,997.71
FUND BALANCE				
70	7602	EXPENDITURES CONTROL	2,000.00	2,000.00
70	8737	RESTRICTED - OTHER	.00	-34,997.71
	TOTAL FUND BALANCE		2,000.00	-32,997.71
TOTAL LIABILITIES + FUND BALANCE			<u>2,000.00</u>	<u>-32,997.71</u>

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

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	-51,658.56	1,526,386.71
80	6241	VEHICLES	.00	9,448,265.09
80	6251	GENERAL EQUIPMENT	-26,851.62	2,643,103.07
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	86,217,622.64
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			-78,510.18	327,303,651.72
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	51,298.16	-993,563.51
80	6242	ACCUM DEP - VEHICLES	.00	-5,537,875.10
80	6252	ACCUM DEP - GENERAL EQUIPMENT	21,787.05	-2,008,672.38
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-1,921.82
TOTAL LIABILITIES			73,085.21	-76,691,219.08
FUND BALANCE				
80	6302	REVENUES CONTROL	4,154.91	4,154.91
80	7602	EXPENDITURES CONTROL	1,270.06	1,270.06
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-250,617,857.61
TOTAL FUND BALANCE			5,424.97	-250,612,432.64
TOTAL LIABILITIES + FUND BALANCE			78,510.18	-327,303,651.72

08/21/2020 14:19
9683nclar

SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 1

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

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