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SCOTT COUNTY SCHOOLS
BALANCE SHEET FOR 2021 12

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,140,135.74	5,556,561.87
10	6102	CASH IN PAYROLL CLEARING ACCT	-990,368.28	-30,658.40
10	6104	PETTY CASH	.00	25.00
10	6111	INVESTMENTS	-6,000,000.00	6,002,567.17
10	6153	ACCOUNTS RECEIVABLE	825,330.74	825,330.74
10	6181	PREPAID EXPENSES - DEPOSITS	-51,023.46	-64,936.40
10	6181A	PRE-PAID EXPENSE LIFE INSURANC	-2,876.78	3,636.75
TOTAL ASSETS			-5,078,802.04	12,292,526.73
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-59,970.85	-107,388.67
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-134,965.43	-459,026.90
10	7461A	UNEMPLOYMENT TAX PAYABLE	-2,673.45	-13,346.25
10	7461D	DELTA DENTA W/H	-8,754.12	-8,754.12
10	7461F	FSA & DEP CARE	-32,701.44	-69,454.85
10	7461HI	HEALTH INSURANCE	-127,957.74	376,735.26
10	7461SL	STATE LIFE	-3,159.68	-6,808.46
10	7469	LOCAL TAX WITHHELD PAYABLE	-218.76	.00
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	-3,993,736.75	237,120.93
TOTAL LIABILITIES			-4,364,138.22	-1,345,698.53
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,731,383.91	-69,353,768.09
10	7602	EXPENDITURES CONTROL	9,765,413.32	62,549,899.51
10	8742	COMMITTED - SICK LEAVE	.00	-482,882.43
10	8747	COMMITTED - OTHER	.00	-3,422,956.26
10	8753	ASSIGNED-PURCH OBL - CURRENT	3,993,736.75	-237,120.93
10	8770	UNASSIGNED FUND BALANCE	-584,825.90	.00
TOTAL FUND BALANCE			9,442,940.26	-10,946,828.20
TOTAL LIABILITIES + FUND BALANCE			===== 5,078,802.04 =====	===== -12,292,526.73 =====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-2,967,408.40	-2,376,556.34
		TOTAL ASSETS	<u>-2,967,408.40</u>	<u>-2,376,556.34</u>
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-3,096.73	-8,509.85
20	7603	PURCHASE OBLIGATIONS	-436,631.80	204,696.31
		TOTAL LIABILITIES	<u>-439,728.53</u>	<u>196,186.46</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	383,587.16	-9,858,494.51
20	7602	EXPENDITURES CONTROL	2,586,917.97	12,243,560.70
20	8731	RESTRICTED GRANTS	-53,585.36	.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	436,631.80	-204,696.31
20	8770	UNASSIGNED FUND BALANCE	53,585.36	.00
		TOTAL FUND BALANCE	<u>3,407,136.93</u>	<u>2,180,369.88</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>=====2,967,408.40=====</u>	<u>=====2,376,556.34=====</u>

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FUND: 21 SPEC REVENUE II			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-14,605.92	502,860.55
		TOTAL ASSETS	-14,605.92	502,860.55
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-7,093.71	-9,876.46
21	7603	PURCHASE OBLIGATIONS	-90,149.61	11,044.90
		TOTAL LIABILITIES	-97,243.32	1,168.44
FUND BALANCE				
21	6302	REVENUES CONTROL	-39,527.91	-971,749.28
21	7602	EXPENDITURES CONTROL	61,227.54	405,360.97
21	8737	RESTRICTED - OTHER	-499,751.24	73,404.22
21	8753	ASSIGNED-PURCH OBL - CURRENT	90,149.61	-11,044.90
21	8757	ASSIGNED - OTHER	499,751.24	.00
		TOTAL FUND BALANCE	111,849.24	-504,028.99
		TOTAL LIABILITIES + FUND BALANCE	14,605.92	-502,860.55

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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	-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
ASSETS				
31	6101	CASH IN BANK	-837,868.00	.00
	TOTAL ASSETS		-837,868.00	.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-1,264,071.76
31	7602	EXPENDITURES CONTROL	837,868.00	1,264,071.76
	TOTAL FUND BALANCE		837,868.00	.00
TOTAL LIABILITIES + FUND BALANCE			837,868.00	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-817,155.00	.00
	TOTAL ASSETS		-817,155.00	.00
FUND BALANCE				
32	6302	REVENUES CONTROL	-1,366,053.00	-14,551,067.00
32	7602	EXPENDITURES CONTROL	2,183,208.00	14,551,067.00
	TOTAL FUND BALANCE		817,155.00	.00
TOTAL LIABILITIES + FUND BALANCE			817,155.00	.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	3,095,710.67	2,864,654.60
		TOTAL ASSETS	<u>3,095,710.67</u>	<u>2,864,654.60</u>
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-1,762.00	-1,762.00
36	7603	PURCHASE OBLIGATIONS	871,628.95	2,437,562.73
		TOTAL LIABILITIES	<u>869,866.95</u>	<u>2,435,800.73</u>
FUND BALANCE				
36	6302	REVENUES CONTROL	-3,096,072.00	-3,096,072.00
36	7602	EXPENDITURES CONTROL	2,123.33	1,596,546.05
36	8737	RESTRICTED - OTHER	.00	-1,363,366.65
36	8753	ASSIGNED-PURCH OBL - CURRENT	-871,628.95	-2,437,562.73
		TOTAL FUND BALANCE	<u>-3,965,577.62</u>	<u>-5,300,455.33</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-3,095,710.67</u></u>	<u><u>-2,864,654.60</u></u>

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FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-200,460.33
40	6102	CASH HELD BY BOND PAYING	.00	2,405.10
40	6181	PREPAID EXPENSES - DEPOSITS	.00	202,375.00
TOTAL ASSETS			.00	4,319.77
FUND BALANCE				
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
ASSETS				
51	6101	CASH IN BANK	-28,719.91	-933,967.82
51	6102	CASH FOOD SERVICE DEPOSIT	-614,955.68	337.91
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			-643,675.59	-301,356.88
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	83,155.17	-7,037.60
51	7541O	UNFUNDED OPEB LIABILITY	.00	-826,545.00
51	7541P	UNFUNDED PENSION LIABILITIES P	.00	-1,040,507.00
51	7603	PURCHASE OBLIGATIONS	-644,495.90	3,456.00
51	7700O	DEFERRED INFLOW RES OPEB	.00	-235,109.00
51	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-41,287.00
TOTAL LIABILITIES			-561,340.73	-2,147,029.60
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,423.68	-3,727,555.76
51	7602	EXPENDITURES CONTROL	561,944.10	4,535,899.99
51	8712	UNRESTRICTED NET POSITION	-89,058.82	.00
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	644,495.90	-3,456.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	89,058.82	.00
TOTAL FUND BALANCE			1,205,016.32	2,448,386.48
TOTAL LIABILITIES + FUND BALANCE			643,675.59	301,356.88

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FUND: 52 ENTERPRISE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	107,698.48	156,983.43
52	6102	DAYCARE DEPOSITORY ACCT	-33,729.06	13,016.13
52	64000	DEFERRED OUTFLOWS OF RES OPEB	.00	56,996.00
52	6400P	DEFERRED OUTFLOWS RES PENSION	.00	84,436.00
TOTAL ASSETS			73,969.42	311,431.56
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	283.81	7.99
52	75410	UNFUNDED OPEB LIABILITY	.00	-259,913.00
52	7541P	UNFUNDED PENSION LIABILITIES P	.00	-327,195.00
52	7603	PURCHASE OBLIGATIONS	-8,593.95	.00
52	77000	DEFERRED INFLOW RES OPEB	.00	-73,932.00
52	7700P	DEFERRED INFLOW OF RES- PENSIO	.00	-12,983.00
TOTAL LIABILITIES			-8,310.14	-674,015.01
FUND BALANCE				
52	6302	REVENUES CONTROL	-161,985.00	-867,289.15
52	7602	EXPENDITURES CONTROL	87,731.77	705,447.88
52	8712	UNRESTRICTED NET POSITION	-377,963.16	-8,166.28
52	87370	RESTRICTED OPEB LIAB ENTERPRIS	.00	276,849.00
52	8737P	RESTRICTED-PENSION	.00	255,742.00
52	8739	RESTRICTED-NET ASSETS	377,963.16	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	8,593.95	.00
TOTAL FUND BALANCE			-65,659.28	362,583.45
TOTAL LIABILITIES + FUND BALANCE			-73,969.42	-311,431.56

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FUND: 7000 PEN., INV., & PRIVATE TRUST FU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-1,000.00	35,263.71
	TOTAL ASSETS		-1,000.00	35,263.71
FUND BALANCE				
70	6302	REVENUES CONTROL	.00	-40,303.71
70	7602	EXPENDITURES CONTROL	1,000.00	10,040.00
70	8737	RESTRICTED - OTHER	.00	-5,000.00
	TOTAL FUND BALANCE		1,000.00	-35,263.71
TOTAL LIABILITIES + FUND BALANCE			1,000.00	-35,263.71

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	9,258,173.23
80	6211	LAND IMPROVEMENTS	.00	6,529,142.66
80	6221	BUILDING AND IMPROVEMENTS	23,730,528.45	304,316,132.76
80	6231	TECHNOLOGY EQUIPMENT	414,061.03	1,940,152.41
80	6241	VEHICLES	61,312.51	9,598,686.48
80	6251	GENERAL EQUIPMENT	46,783.05	2,654,263.46
80	6261	CONSTRUCTION WORK IN PROGRESS	-22,215,570.79	796,150.00
80	6271	INFRASTRUCTURE	.00	9,413.00
TOTAL ASSETS			2,037,114.25	335,102,114.00
LIABILITIES				
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-3,227,278.01
80	6222	ACCUM DEP - BUILDINGS & IMPROV	-126.85	-66,474,100.76
80	6232	ACCUM DEP - TECHNOLOGY	94,509.13	-853,345.09
80	6242	ACCUM DEP - VEHICLES	.00	-5,312,471.69
80	6252	ACCUM DEP - GENERAL EQUIPMENT	29,435.37	-1,916,264.48
80	6272	ACCUM DEP - INFRASTRUCTURE	.00	-1,961.04
TOTAL LIABILITIES			123,817.65	-77,785,421.07
FUND BALANCE				
80	6302	REVENUES CONTROL	1,555.74	94,839.30
80	7602	EXPENDITURES CONTROL	4,926.72	22,455.36
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-2,167,414.36	-257,433,987.59
TOTAL FUND BALANCE			-2,160,931.90	-257,316,692.93
TOTAL LIABILITIES + FUND BALANCE			-2,037,114.25	-335,102,114.00

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	16,944.47
81	6241	VEHICLES	.00	26,035.41
81	6251	GENERAL EQUIPMENT	-20,024.72	2,157,911.85
TOTAL ASSETS			-20,024.72	2,200,891.73
LIABILITIES				
81	6232	ACCUM DEP - TECHNOLOGY	.00	-901.20
81	6242	ACCUM DEP - VEHICLES	.00	-8,826.05
81	6252	ACCUM DEP - GENERAL EQUIPMENT	18,118.67	-1,674,940.35
TOTAL LIABILITIES			18,118.67	-1,684,667.60
FUND BALANCE				
81	6302	REVENUES CONTROL	1,041.67	3,203.33
81	7602	EXPENDITURES CONTROL	864.38	2,155.61
81	8711	Capital Assets, Net of Debt	.00	-521,583.07
TOTAL FUND BALANCE			1,906.05	-516,224.13
TOTAL LIABILITIES + FUND BALANCE			20,024.72	-2,200,891.73

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