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TODD COUNTY SCHOOL DISTRICT  
BALANCE SHEET FOR 2014 7

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FUND: 1 GENERAL FUND /

| FUND: 1             | GENERAL FUND |                                  | NET CHANGE<br>FOR PERIOD        | ACCOUNT<br>BALANCE |                      |
|---------------------|--------------|----------------------------------|---------------------------------|--------------------|----------------------|
| <b>ASSETS</b>       |              |                                  |                                 |                    |                      |
|                     | 10           | 6101                             | CASH IN BANK                    | 26,671.15          | 3,968,555.74         |
|                     | 10           | 6181                             | PRE PAID INSURANCES             | -7,263.79          | 17,742.60            |
|                     |              | TOTAL ASSETS                     |                                 | <u>19,407.36</u>   | <u>3,986,298.34</u>  |
| <b>LIABILITIES</b>  |              |                                  |                                 |                    |                      |
|                     | 10           | 7461                             | ACCR SALARIES & BENEFIT PAYABLE | -40,823.41         | -42,742.59           |
|                     | 10           | 7603                             | PURCHASE OBLIGATIONS            | -35,862.92         | 326,336.57           |
|                     |              | TOTAL LIABILITIES                |                                 | <u>-76,686.33</u>  | <u>283,593.98</u>    |
| <b>FUND BALANCE</b> |              |                                  |                                 |                    |                      |
|                     | 10           | 6302                             | REVENUES CONTROL                | -969,084.74        | -6,866,540.63        |
|                     | 10           | 7602                             | EXPENDITURES CONTROL            | 990,500.79         | 6,380,089.89         |
|                     | 10           | 8747                             | COMMITTED - OTHER               | .00                | -1,261,812.00        |
|                     | 10           | 8753                             | ASSIGNED-PURCH OBL - CURRENT    | 35,862.92          | -326,336.57          |
|                     | 10           | 8770                             | UNASSIGNED FUND BALANCE         | .00                | -2,195,293.01        |
|                     |              | TOTAL FUND BALANCE               |                                 | <u>57,278.97</u>   | <u>-4,269,892.32</u> |
|                     |              | TOTAL LIABILITIES + FUND BALANCE |                                 | <u>-19,407.36</u>  | <u>-3,986,298.34</u> |

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FUND: 2 SPECIAL REVENUE /

| FUND: 2      | SPECIAL REVENUE |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------|-----------------|----------------------------------|--------------------------|--------------------|
| ASSETS       |                 |                                  |                          |                    |
| 20           | 6101            | CASH IN BANK                     | 85,194.74                | -112,489.29        |
|              |                 | TOTAL ASSETS                     | <u>85,194.74</u>         | <u>-112,489.29</u> |
| LIABILITIES  |                 |                                  |                          |                    |
| 20           | 7603            | PURCHASE OBLIGATIONS             | -2,570.70                | 59,548.21          |
|              |                 | TOTAL LIABILITIES                | <u>-2,570.70</u>         | <u>59,548.21</u>   |
| FUND BALANCE |                 |                                  |                          |                    |
| 20           | 6302            | REVENUES CONTROL                 | -326,354.15              | -1,440,328.05      |
| 20           | 7602            | EXPENDITURES CONTROL             | 241,159.41               | 1,586,522.07       |
| 20           | 8731            | RESTRICTED GRANTS                | .00                      | -33,704.73         |
| 20           | 8753            | ASSIGNED-PURCH OBL - CURRENT     | 2,570.70                 | -59,548.21         |
|              |                 | TOTAL FUND BALANCE               | <u>-82,624.04</u>        | <u>52,941.08</u>   |
|              |                 | TOTAL LIABILITIES + FUND BALANCE | <u>-85,194.74</u>        | <u>112,489.29</u>  |

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FUND: 310 CAPITAL OUTLAY FUND /

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                        |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | -8,860.65                | 53,375.35          |
|                               |    |      | TOTAL ASSETS                     | <u>-8,860.65</u>         | <u>53,375.35</u>   |
| FUND BALANCE                  |    |      |                                  |                          |                    |
|                               | 31 | 6302 | REVENUES CONTROL                 | .00                      | -96,750.00         |
|                               | 31 | 7602 | EXPENDITURES CONTROL             | 8,860.65                 | 43,374.65          |
|                               |    |      | TOTAL FUND BALANCE               | <u>8,860.65</u>          | <u>-53,375.35</u>  |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>8,860.65</u>          | <u>-53,375.35</u>  |

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TODD COUNTY SCHOOL DISTRICT  
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FUND: 320 BUILDING FUND (5 CENT LEVY) /

| FUND: 320 BUILDING FUND (5 CENT LEVY) |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                |      |                                  |                          |                    |
| 32                                    | 6101 | CASH IN BANK                     | -214,462.87              | -268,787.60        |
|                                       |      | TOTAL ASSETS                     | <u>-214,462.87</u>       | <u>-268,787.60</u> |
| FUND BALANCE                          |      |                                  |                          |                    |
| 32                                    | 6302 | REVENUES CONTROL                 | .00                      | -984,508.00        |
| 32                                    | 7602 | EXPENDITURES CONTROL             | 214,462.87               | 1,253,295.60       |
|                                       |      | TOTAL FUND BALANCE               | <u>214,462.87</u>        | <u>268,787.60</u>  |
|                                       |      | TOTAL LIABILITIES + FUND BALANCE | <u>214,462.87</u>        | <u>268,787.60</u>  |

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TODD COUNTY SCHOOL DISTRICT  
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FUND: 360 CONSTRUCTION FUND /

| FUND: 360 CONSTRUCTION FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS                      |      |                                  |                          |                    |
| 36                          | 6101 | CASH IN BANK                     | 109.05                   | 139,981.07         |
|                             |      | TOTAL ASSETS                     | <u>109.05</u>            | <u>139,981.07</u>  |
| FUND BALANCE                |      |                                  |                          |                    |
| 36                          | 6302 | REVENUES CONTROL                 | -109.05                  | -1,041.45          |
| 36                          | 8735 | RESTRICTED-FUTURE CONSTR BG-1    | .00                      | -138,939.62        |
|                             |      | TOTAL FUND BALANCE               | <u>-109.05</u>           | <u>-139,981.07</u> |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | <u>-109.05</u>           | <u>-139,981.07</u> |

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FUND: 400 DEBT SERVICE FUND /

| FUND: 400 DEBT SERVICE FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS                      |      |                                  |                          |                    |
| 40                          | 6101 | CASH IN BANK                     | .00                      | 5,189.00           |
|                             |      | TOTAL ASSETS                     | <u>.00</u>               | <u>5,189.00</u>    |
| LIABILITIES                 |      |                                  |                          |                    |
| 40                          | 7603 | PURCHASE OBLIGATIONS             | 5,137.12                 | 140,805.65         |
|                             |      | TOTAL LIABILITIES                | <u>5,137.12</u>          | <u>140,805.65</u>  |
| FUND BALANCE                |      |                                  |                          |                    |
| 40                          | 6302 | REVENUES CONTROL                 | -232,969.12              | -1,224,361.50      |
| 40                          | 7602 | EXPENDITURES CONTROL             | 232,969.12               | 1,224,361.50       |
| 40                          | 8736 | RESTRICTED - DEBT SERVICE        | .00                      | -5,189.00          |
| 40                          | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -5,137.12                | -140,805.65        |
|                             |      | TOTAL FUND BALANCE               | <u>-5,137.12</u>         | <u>-145,994.65</u> |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | <u>.00</u>               | <u>-5,189.00</u>   |

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TODD COUNTY SCHOOL DISTRICT  
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FUND: 51 FOOD SERVICE FUND /

| FUND: 51 FOOD SERVICE FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS                     |      |                                  |                          |                    |
| 51                         | 6101 | CASH IN BANK                     | 26,839.70                | 398,023.73         |
| 51                         | 6171 | INVENTORIES FOR CONSUMPTION      | .00                      | 24,434.38          |
|                            |      | TOTAL ASSETS                     | <u>26,839.70</u>         | <u>422,458.11</u>  |
| LIABILITIES                |      |                                  |                          |                    |
| 51                         | 7603 | PURCHASE OBLIGATIONS             | -27,950.00               | 2,551.48           |
|                            |      | TOTAL LIABILITIES                | <u>-27,950.00</u>        | <u>2,551.48</u>    |
| FUND BALANCE               |      |                                  |                          |                    |
| 51                         | 6302 | REVENUES CONTROL                 | -102,870.89              | -609,164.51        |
| 51                         | 7602 | EXPENDITURES CONTROL             | 76,031.19                | 606,125.82         |
| 51                         | 8712 | UNASSIGNED FUND BALANCE          | .00                      | -411,536.66        |
| 51                         | 8722 | NONSPENDABLE-INVENTORIES         | .00                      | -7,882.76          |
| 51                         | 8753 | ASSIGNED-PURCH OBL - CURRENT     | 27,950.00                | -2,551.48          |
|                            |      | TOTAL FUND BALANCE               | <u>1,110.30</u>          | <u>-425,009.59</u> |
|                            |      | TOTAL LIABILITIES + FUND BALANCE | <u>-26,839.70</u>        | <u>-422,458.11</u> |

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FUND: 60 FISCAL AGENT FUNDS /

| FUND: 60 FISCAL AGENT FUNDS      |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE                     |      |                      |                          |                    |
| 60                               | 6302 | REVENUES CONTROL     | .00                      | -9,447.00          |
| 60                               | 7602 | EXPENDITURES CONTROL | .00                      | 9,447.00           |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | .00                      | .00                |



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TODD COUNTY SCHOOL DISTRICT  
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FUND: 8 GOVERNMENTAL ASSETS /

| FUND: 8 GOVERNMENTAL ASSETS      |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                               |                          |                    |
| 80                               | 6201 | LAND                          | .00                      | 4,215,071.52       |
| 80                               | 6211 | LAND IMPROVEMENTS             | .00                      | 1,120,054.15       |
| 80                               | 6212 | ACCUM DEPREC-LAND IMPROVEMENT | .00                      | -1,001,459.79      |
| 80                               | 6221 | BLDGS AND BLDG IMPROVEMENT    | .00                      | 31,841,335.97      |
| 80                               | 6222 | BLDG ACCUMULATED DEPRECIATION | .00                      | -9,541,012.86      |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT          | .00                      | 3,081,962.93       |
| 80                               | 6232 | TECH EQUIP ACCUM DEPRECIATION | .00                      | -2,204,245.32      |
| 80                               | 6241 | VEHICLES                      | .00                      | 3,199,964.47       |
| 80                               | 6242 | ACCUMULATED DEPRECIATION      | .00                      | -2,443,244.59      |
| 80                               | 6251 | GENERAL EQUIPMENT             | .00                      | 1,135,905.19       |
| 80                               | 6252 | GENERAL EQUIP ACCUM DEPREC    | .00                      | -587,522.51        |
| TOTAL ASSETS                     |      |                               | =====                    | =====              |
|                                  |      |                               | .00                      | 28,816,809.16      |
| FUND BALANCE                     |      |                               |                          |                    |
| 80                               | 6302 | REVENUES CONTROL              | .00                      | 543.52             |
| 80                               | 7602 | EXPENDITURES CONTROL          | .00                      | 322.18             |
| 80                               | 8710 | INVESTMENTS GOVE ASSET        | .00                      | -28,817,674.86     |
| TOTAL FUND BALANCE               |      |                               | =====                    | =====              |
|                                  |      |                               | .00                      | -28,816,809.16     |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | =====                    | =====              |
|                                  |      |                               | .00                      | -28,816,809.16     |

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TODD COUNTY SCHOOL DISTRICT  
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PG 10  
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FUND: 81 FOOD SERVICE ASSETS /

| FUND: 81 FOOD SERVICE ASSETS |                                  |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|------------------------------|----------------------------------|-------------------------------|--------------------------|----------------------|
| ASSETS                       |                                  |                               |                          |                      |
| 81                           | 6221                             | BLDGS AND BLDG IMPROVEMENT    | .00                      | 930,627.00           |
| 81                           | 6231                             | TECHNOLOGY EQUIPMENT          | .00                      | 15,517.04            |
| 81                           | 6251                             | GENERAL EQUIPMENT             | .00                      | 332,721.27           |
|                              | TOTAL ASSETS                     |                               | <u>.00</u>               | <u>1,278,865.31</u>  |
| LIABILITIES                  |                                  |                               |                          |                      |
| 81                           | 6222                             | BLDG ACCUMULATED DEPRECIATION | .00                      | -554,992.09          |
| 81                           | 6232                             | TECH EQUIP ACCUM DEPRECIATION | .00                      | -13,093.47           |
| 81                           | 6252                             | GENERAL EQUIP ACCUM DEPREC    | .00                      | -318,336.44          |
|                              | TOTAL LIABILITIES                |                               | <u>.00</u>               | <u>-886,422.00</u>   |
| FUND BALANCE                 |                                  |                               |                          |                      |
| 81                           | 8711                             | INVEST BUSINESS ASSETS        | .00                      | -392,443.31          |
|                              | TOTAL FUND BALANCE               |                               | <u>.00</u>               | <u>-392,443.31</u>   |
|                              | TOTAL LIABILITIES + FUND BALANCE |                               | <u>.00</u>               | <u>-1,278,865.31</u> |

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TODD COUNTY SCHOOL DISTRICT  
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FUND: 9 LONG-TERM DEBT ACCOUNT GROUP /

| FUND: 9     | LONG-TERM DEBT ACCOUNT GROUP     |                               | NET CHANGE FOR PERIOD | ACCOUNT BALANCE      |
|-------------|----------------------------------|-------------------------------|-----------------------|----------------------|
| ASSETS      |                                  |                               |                       |                      |
| 90          | 6304                             | AMT RETIRE LONG-TERM DEBT     | .00                   | 20,452,387.55        |
| 90          | 7443                             | UNAMORTIZED DISCOUNT          | .00                   | 114,469.00           |
|             | TOTAL ASSETS                     |                               | ===== .00             | ===== 20,566,856.55  |
| LIABILITIES |                                  |                               |                       |                      |
| 90          | 7455                             | LOAN INTEREST PAYABLE         | .00                   | -256,314.00          |
| 90          | 7491                             | CURRENT BOND OBLIGATION       | .00                   | -1,201,945.00        |
| 90          | 7493                             | SICK LEAVE PAYABLE IN PROCESS | .00                   | -79,381.00           |
| 90          | 7495                             | CURRENT PORTION CAPITAL LEASE | .00                   | -148,785.00          |
| 90          | 7511                             | BONDS PAYABLE (LONG TERM)     | .00                   | -18,237,872.00       |
| 90          | 7513                             | GAIN/LOSS DEBT REFUNDING      | .00                   | 465,814.00           |
| 90          | 7531                             | NON CUR CAPITAL LEASES        | .00                   | -259,735.00          |
| 90          | 7551                             | COMPENSATED ABSENCES          | .00                   | -343,066.33          |
| 90          | 7590                             | OTHER LONG-TERM LIABILITIES   | .00                   | -505,572.22          |
|             | TOTAL LIABILITIES                |                               | ===== .00             | ===== -20,566,856.55 |
|             | TOTAL LIABILITIES + FUND BALANCE |                               | ===== .00             | ===== -20,566,856.55 |

\*\* END OF REPORT - Generated by Makka Wheeler \*\*