

08/07/2018 10:00  
 9551mwhe

**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2019 1**

**P**  
**g1balsht 1**

| FUND: 1 GENERAL FUND             |      |                                 | NET CHANGE<br>FOR PERIOD  | ACCOUNT<br>BALANCE          |
|----------------------------------|------|---------------------------------|---------------------------|-----------------------------|
| <b>ASSETS</b>                    |      |                                 |                           |                             |
| 10                               | 6101 | CASH IN BANK                    | 328,965.26                | 5,830,024.83                |
| 10                               | 6153 | ACCOUNTS RECEIVABLE             | -132,185.39               | 33,780.54                   |
| 10                               | 6181 | PRE PAID INSURANCES             | 103,613.27                | 104,075.42                  |
| TOTAL ASSETS                     |      |                                 | 300,393.14                | 5,967,880.79                |
| <b>LIABILITIES</b>               |      |                                 |                           |                             |
| 10                               | 7421 | ACCOUNTS PAYABLE                | 57,103.24                 | -3,550.33                   |
| 10                               | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 15,697.04                 | -291.26                     |
| 10                               | 7603 | PURCHASE OBLIGATIONS            | 928,977.66                | 928,977.66                  |
| TOTAL LIABILITIES                |      |                                 | 1,001,777.94              | 925,136.07                  |
| <b>FUND BALANCE</b>              |      |                                 |                           |                             |
| 10                               | 6302 | REVENUES CONTROL                | -749,557.95               | -749,557.95                 |
| 10                               | 7602 | EXPENDITURES CONTROL            | 376,364.53                | 376,364.53                  |
| 10                               | 8742 | COMMITTED - SICK LEAVE PAYABLE  | .00                       | -205,500.00                 |
| 10                               | 8745 | COMMITTED - FUTURE CONSTR       | .00                       | -500,000.00                 |
| 10                               | 8747 | COMMITTED - OTHER               | .00                       | -2,985,000.00               |
| 10                               | 8753 | ASSIGNED-PURCH OBL - CURRENT    | -928,977.66               | -928,977.66                 |
| 10                               | 8770 | UNASSIGNED FUND BALANCE         | .00                       | -1,900,345.78               |
| TOTAL FUND BALANCE               |      |                                 | -1,302,171.08             | -6,893,016.86               |
| TOTAL LIABILITIES + FUND BALANCE |      |                                 | <u><u>-300,393.14</u></u> | <u><u>-5,967,880.79</u></u> |

08/07/2018 10:00  
9551mwhe

TODD COUNTY SCHOOL DISTRICT  
BALANCE SHEET FOR 2019 1

P  
g1balsh2

| FUND: 2 SPECIAL REVENUE |    |                                   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|----|-----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>           |    |                                   |                          |                    |
|                         | 20 | 6101 CASH IN BANK                 | 357,286.93               | 167,176.78         |
|                         |    | TOTAL ASSETS                      | 357,286.93               | 167,176.78         |
| <b>LIABILITIES</b>      |    |                                   |                          |                    |
|                         | 20 | 7421 ACCOUNTS PAYABLE             | 2,139.28                 | .00                |
|                         | 20 | 7603 PURCHASE OBLIGATIONS         | 31,434.19                | 31,434.19          |
|                         |    | TOTAL LIABILITIES                 | 33,573.47                | 31,434.19          |
| <b>FUND BALANCE</b>     |    |                                   |                          |                    |
|                         | 20 | 6302 REVENUES CONTROL             | -407,302.40              | -407,302.40        |
|                         | 20 | 7602 EXPENDITURES CONTROL         | 47,876.19                | 47,876.19          |
|                         | 20 | 8731 RESTRICTED GRANTS            | .00                      | -59,809.20         |
|                         | 20 | 8753 ASSIGNED-PURCH OBL - CURRENT | -31,434.19               | -31,434.19         |
|                         | 20 | 8770 UNASSIGNED FUND BALANCE      | .00                      | 252,058.63         |
|                         |    | TOTAL FUND BALANCE                | -390,860.40              | -198,610.97        |
|                         |    | TOTAL LIABILITIES + FUND BALANCE  | <u>-357,286.93</u>       | <u>-167,176.78</u> |

08/07/2018 10:00  
 9551mwhe

**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2019 1**

**P**  
**g1balsh3t**

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                 |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | 69,039.00                | 69,039.00          |
|                               |    |      | TOTAL ASSETS                     | 69,039.00                | 69,039.00          |
| FUND BALANCE                  | 31 | 6302 | REVENUES CONTROL                 | -69,039.00               | -69,039.00         |
|                               |    |      | TOTAL FUND BALANCE               | -69,039.00               | -69,039.00         |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | -69,039.00               | -69,039.00         |

08/07/2018 10:00  
 9551mwhe

**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2019 1**

**P**  
**g1balsh4**

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | 387,902.00               | 387,902.00         |
|                                       |    |      | TOTAL ASSETS                     | 387,902.00               | 387,902.00         |
| FUND BALANCE                          | 32 | 6302 | REVENUES CONTROL                 | -387,902.00              | -387,902.00        |
|                                       |    |      | TOTAL FUND BALANCE               | -387,902.00              | -387,902.00        |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>-387,902.00</u>       | <u>-387,902.00</u> |

08/07/2018 10:00  
 9551mwhe

**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2019 1**

**P**  
**g1balsh**  
**5**

| FUND: 360 CONSTRUCTION FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |    |      |                                  |                          |                    |
|                             | 36 | 6101 | CASH IN BANK                     | 48.58                    | 28,096.12          |
|                             |    |      | TOTAL ASSETS                     | 48.58                    | 28,096.12          |
| <b>FUND BALANCE</b>         |    |      |                                  |                          |                    |
|                             | 36 | 6302 | REVENUES CONTROL                 | -48.58                   | -48.58             |
|                             | 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1    | .00                      | -28,047.54         |
|                             |    |      | TOTAL FUND BALANCE               | -48.58                   | -28,096.12         |
|                             |    |      | TOTAL LIABILITIES + FUND BALANCE | -48.58                   | -28,096.12         |

08/07/2018 10:00  
 9551mwhe

**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2019 1**

**P**  
**g1balsht** **6**

| FUND: 400 DEBT SERVICE FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |    |      |                                  |                          |                    |
|                             | 40 | 6101 | CASH IN BANK                     | -455,132.77              | -455,132.77        |
|                             |    |      | TOTAL ASSETS                     | -455,132.77              | -455,132.77        |
| <b>LIABILITIES</b>          |    |      |                                  |                          |                    |
|                             | 40 | 7603 | PURCHASE OBLIGATIONS             | 3,648.41                 | 3,648.41           |
|                             |    |      | TOTAL LIABILITIES                | 3,648.41                 | 3,648.41           |
| <b>FUND BALANCE</b>         |    |      |                                  |                          |                    |
|                             | 40 | 7602 | EXPENDITURES CONTROL             | 455,132.77               | 455,132.77         |
|                             | 40 | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -3,648.41                | -3,648.41          |
|                             |    |      | TOTAL FUND BALANCE               | 451,484.36               | 451,484.36         |
|                             |    |      | TOTAL LIABILITIES + FUND BALANCE | 455,132.77               | 455,132.77         |

08/07/2018 10:00  
 9551mwhe

**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2019 1**

**P**  
**g1balsh7**

| FUND: 51 FOOD SERVICE FUND       |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |       |                                |                          |                    |
| 51                               | 6101  | CASH IN BANK                   | -5,658.73                | 516,630.44         |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 34,288.88          |
| 51                               | 6400  | DEFERRED OUTFLOWS OF RESOURCES | .00                      | 175,172.00         |
| TOTAL ASSETS                     |       |                                | -5,658.73                | 726,091.32         |
| <b>LIABILITIES</b>               |       |                                |                          |                    |
| 51                               | 7421  | ACCOUNTS PAYABLE               | 436.75                   | .00                |
| 51                               | 7541  | UNFUNDED PENSION LIABILITIES   | .00                      | -801,856.00        |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | 53,317.00                | 53,317.00          |
| 51                               | 7700  | DEFERRED INFLOW OF RESOURCES   | .00                      | -18,704.00         |
| TOTAL LIABILITIES                |       |                                | 53,753.75                | -767,243.00        |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -904.56                  | -904.56            |
| 51                               | 7602  | EXPENDITURES CONTROL           | 6,126.54                 | 6,126.54           |
| 51                               | 8712  | UNASSIGNED FUND BALANCE        | .00                      | -556,141.30        |
| 51                               | 8737P | RESTRICTED OTHER PENSION       | .00                      | 645,388.00         |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | -53,317.00               | -53,317.00         |
| TOTAL FUND BALANCE               |       |                                | -48,095.02               | 41,151.68          |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 5,658.73                 | -726,091.32        |

08/07/2018 10:00  
 9551mwhe

**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2019 1**

**P**  
**g1balsht**  
**8**

| FUND: 60 AGENCY FUNDS |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>         |    |      |                                  |                          |                    |
|                       | 60 | 6101 | CASH IN BANK                     | .00                      | -9,637.00          |
|                       |    |      | TOTAL ASSETS                     | .00                      | -9,637.00          |
| FUND BALANCE          | 60 | 8770 | UNASSIGNED FUND BALANCE          | .00                      | 9,637.00           |
|                       |    |      | TOTAL FUND BALANCE               | .00                      | 9,637.00           |
|                       |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | 9,637.00           |

08/07/2018 10:00  
 9551mwhe

**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2019 1**

**P**  
**glsht**

| FUND: 8 GOVERNMENTAL ASSETS      |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE    |
|----------------------------------|------|-------------------------------|--------------------------|-----------------------|
| <b>ASSETS</b>                    |      |                               |                          |                       |
| 80                               | 6201 | LAND                          | .00                      | 4,215,071.52          |
| 80                               | 6211 | LAND IMPROVEMENTS             | .00                      | 1,120,054.15          |
| 80                               | 6212 | ACCUM DEPREC-LAND IMPROVEMENT | .00                      | -1,075,303.85         |
| 80                               | 6221 | BLDGS AND BLDG IMPROVEMENT    | .00                      | 31,875,595.62         |
| 80                               | 6222 | BLDG ACCUMULATED DEPRECIATION | .00                      | -14,264,592.60        |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT          | .00                      | 2,267,731.97          |
| 80                               | 6232 | TECH EQUIP ACCUM DEPRECIATION | .00                      | -1,764,041.90         |
| 80                               | 6241 | VEHICLES                      | 98,985.00                | 3,216,934.37          |
| 80                               | 6242 | ACCUMULATED DEPRECIATION      | .00                      | -2,713,592.38         |
| 80                               | 6251 | GENERAL EQUIPMENT             | .00                      | 2,670,860.63          |
| 80                               | 6252 | GENERAL EQUIP ACCUM DEPREC    | .00                      | -1,010,977.11         |
| TOTAL ASSETS                     |      |                               | 98,985.00                | 24,537,740.42         |
| FUND BALANCE                     |      |                               |                          |                       |
| 80                               | 8710 | INVESTMENTS GOVE ASSET        | -98,985.00               | -24,537,740.42        |
| TOTAL FUND BALANCE               |      |                               | -98,985.00               | -24,537,740.42        |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | <u>-98,985.00</u>        | <u>-24,537,740.42</u> |

08/07/2018 10:00  
 9551mwhe

**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2019 1**

**P 10**  
**g1balsh**

| 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                      | 21,908.89          |
|                                   | 81 | 6251 | GENERAL EQUIPMENT             | .00                      | 356,721.52         |
| TOTAL ASSETS                      |    |      |                               | .00                      | 1,309,257.41       |
| LIABILITIES                       |    |      |                               |                          |                    |
|                                   | 81 | 6222 | BLDG ACCUMULATED DEPRECIATION | .00                      | -727,019.40        |
|                                   | 81 | 6232 | TECH EQUIP ACCUM DEPRECIATION | .00                      | -13,206.81         |
|                                   | 81 | 6252 | GENERAL EQUIP ACCUM DEPREC    | .00                      | -298,696.73        |
| TOTAL LIABILITIES                 |    |      |                               | .00                      | -1,038,922.94      |
| FUND BALANCE                      |    |      |                               |                          |                    |
|                                   | 81 | 8711 | INVEST BUSINESS ASSETS        | .00                      | -270,334.47        |
| TOTAL FUND BALANCE                |    |      |                               | .00                      | -270,334.47        |
| TOTAL LIABILITIES + FUND BALANCE  |    |      |                               | .00                      | -1,309,257.41      |

08/07/2018 10:00  
 9551mwhe

**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2019 1**

**P 11**  
**g1balsh**

| FUND: 9 LONG-TERM DEBT ACCOUNT GROUP |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                        |      |                                |                          |                    |
| 90                                   | 6304 | AMT RETIRE LONG-TERM DEBT      | .00                      | 20,395,249.55      |
| 90                                   | 6400 | DEFERRED OUTFLOWS OF RESOURCES | .00                      | 1,116,849.00       |
| 90                                   | 7443 | UNAMORTIZED DISCOUNT           | .00                      | 26,156.00          |
| TOTAL ASSETS                         |      |                                | .00                      | 21,538,254.55      |
| <b>LIABILITIES</b>                   |      |                                |                          |                    |
| 90                                   | 7455 | LOAN INTEREST PAYABLE          | .00                      | -159,869.00        |
| 90                                   | 7476 | ACCR ANN REQ CONTRIB LIABILITY | .00                      | -119,253.00        |
| 90                                   | 7491 | CURRENT BOND OBLIGATION        | .00                      | -1,324,181.00      |
| 90                                   | 7493 | SICK LEAVE PAYABLE IN PROCESS  | .00                      | -139,996.00        |
| 90                                   | 7495 | CURRENT PORTION CAPITAL LEASE  | .00                      | -78,863.00         |
| 90                                   | 7511 | BONDS PAYABLE (LONG TERM)      | .00                      | -14,583,221.00     |
| 90                                   | 7513 | GAIN/LOSS DEBT REFUNDING       | .00                      | 438,574.00         |
| 90                                   | 7531 | NON CUR CAPITAL LEASES         | .00                      | -54,932.00         |
| 90                                   | 7541 | UNFUNDED PENSION LIABILITIES   | .00                      | -5,112,402.00      |
| 90                                   | 7551 | COMPENSATED ABSENCES           | .00                      | -334,576.33        |
| 90                                   | 7590 | OTHER LONG-TERM LIABILITIES    | .00                      | -69,535.22         |
| TOTAL LIABILITIES                    |      |                                | .00                      | -21,538,254.55     |
| TOTAL LIABILITIES + FUND BALANCE     |      |                                | .00                      | -21,538,254.55     |

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