

09/04/2019 14:37  
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**TODD COUNTY SCHOOL DISTRICT  
BALANCE SHEET FOR 2020 2**
**P  
g1balsht 1**

| FUND: 1 GENERAL FUND             |      |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|----------------------------------|------|---------------------------------|--------------------------|----------------------|
| <b>ASSETS</b>                    |      |                                 |                          |                      |
| 10                               | 6101 | CASH IN BANK                    | -197,938.80              | 5,941,122.97         |
| 10                               | 6153 | ACCOUNTS RECEIVABLE             | -66,048.52               | .00                  |
| 10                               | 6181 | PRE PAID INSURANCES             | -7,572.36                | 79,214.76            |
| TOTAL ASSETS                     |      |                                 | -271,559.68              | 6,020,337.73         |
| <b>LIABILITIES</b>               |      |                                 |                          |                      |
| 10                               | 7421 | ACCOUNTS PAYABLE                | 684.09                   | -25.00               |
| 10                               | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 399.39                   | -1,182.85            |
| 10                               | 7603 | PURCHASE OBLIGATIONS            | -105,898.99              | 817,440.45           |
| TOTAL LIABILITIES                |      |                                 | -104,815.51              | 816,232.60           |
| <b>FUND BALANCE</b>              |      |                                 |                          |                      |
| 10                               | 6302 | REVENUES CONTROL                | -863,929.97              | -1,609,742.32        |
| 10                               | 7602 | EXPENDITURES CONTROL            | 1,134,406.17             | 1,333,202.92         |
| 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    | 105,898.99               | -817,440.45          |
| 10                               | 8770 | UNASSIGNED FUND BALANCE         | .00                      | -2,052,090.48        |
| TOTAL FUND BALANCE               |      |                                 | 376,375.19               | -6,836,570.33        |
| TOTAL LIABILITIES + FUND BALANCE |      |                                 | <u>271,559.68</u>        | <u>-6,020,337.73</u> |

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**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2020 2**

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| FUND: 2      SPECIAL REVENUE     |                    |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|------------------------------|--------------------------|--------------------|
|                                  |                    |                              |                          |                    |
| ASSETS                           |                    |                              |                          |                    |
| 20                               | 6101               | CASH IN BANK                 | 248,496.72               | 339,707.52         |
|                                  | TOTAL ASSETS       |                              | 248,496.72               | 339,707.52         |
| LIABILITIES                      |                    |                              |                          |                    |
| 20                               | 7421               | ACCOUNTS PAYABLE             | .00                      | -328.00            |
| 20                               | 7603               | PURCHASE OBLIGATIONS         | 20,325.17                | 80,149.89          |
|                                  | TOTAL LIABILITIES  |                              | 20,325.17                | 79,821.89          |
| FUND BALANCE                     |                    |                              |                          |                    |
| 20                               | 6302               | REVENUES CONTROL             | -480,696.20              | -576,972.40        |
| 20                               | 7602               | EXPENDITURES CONTROL         | 232,199.48               | 296,869.92         |
| 20                               | 8731               | RESTRICTED GRANTS            | .00                      | -56,459.20         |
| 20                               | 8753               | ASSIGNED-PURCH OBL - CURRENT | -20,325.17               | -80,149.89         |
| 20                               | 8770               | UNASSIGNED FUND BALANCE      | .00                      | -2,817.84          |
|                                  | TOTAL FUND BALANCE |                              | -268,821.89              | -419,529.41        |
| TOTAL LIABILITIES + FUND BALANCE |                    |                              | -248,496.72              | -339,707.52        |

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**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2020 2**

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**3**

| FUND: 25 SP REV STUDENT ACTIVITY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |      |                                  |                          |                    |
|                                       | 25 | 6101 | CASH IN BANK                     | 1,615.00                 | 1,615.00           |
|                                       |    |      | TOTAL ASSETS                     | 1,615.00                 | 1,615.00           |
| FUND BALANCE                          | 25 | 6302 | REVENUES CONTROL                 | -1,615.00                | -1,615.00          |
|                                       |    |      | TOTAL FUND BALANCE               | -1,615.00                | -1,615.00          |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | -1,615.00                | -1,615.00          |

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**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2020 2**

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**4**

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <hr/>                         |    |      |                                  |                          |                    |
| <b>ASSETS</b>                 |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | .00                      | 86,250.00          |
|                               |    |      | TOTAL ASSETS                     | .00                      | 86,250.00          |
| <hr/>                         |    |      |                                  |                          |                    |
| FUND BALANCE                  | 31 | 6302 | REVENUES CONTROL                 | .00                      | -86,250.00         |
|                               |    |      | TOTAL FUND BALANCE               | .00                      | -86,250.00         |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -86,250.00         |
|                               |    |      |                                  | =====                    | =====              |

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**TODD COUNTY SCHOOL DISTRICT  
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| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | .00                      | 76,135.16          |
|                                       |    |      | TOTAL ASSETS                     | .00                      | 76,135.16          |
| <b>FUND BALANCE</b>                   |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | .00                      | -392,326.00        |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | .00                      | 316,190.84         |
|                                       |    |      | TOTAL FUND BALANCE               | .00                      | -76,135.16         |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -76,135.16         |

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**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2020 2**

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**glsht** **6**

| FUND: 360 CONSTRUCTION FUND |    |                                    | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|------------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |    |                                    |                          |                    |
|                             | 36 | 6101 CASH IN BANK                  | -172,037.37              | 264,179.84         |
|                             |    | TOTAL ASSETS                       | -172,037.37              | 264,179.84         |
| <b>LIABILITIES</b>          |    |                                    |                          |                    |
|                             | 36 | 7603 PURCHASE OBLIGATIONS          | -160,523.36              | 219,284.75         |
|                             |    | TOTAL LIABILITIES                  | -160,523.36              | 219,284.75         |
| <b>FUND BALANCE</b>         |    |                                    |                          |                    |
|                             | 36 | 6302 REVENUES CONTROL              | -897.99                  | -2,037.50          |
|                             | 36 | 7602 EXPENDITURES CONTROL          | 172,935.36               | 219,435.36         |
|                             | 36 | 8735 RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -482,446.38        |
|                             | 36 | 8753 ASSIGNED-PURCH OBL - CURRENT  | 160,523.36               | -219,284.75        |
|                             | 36 | 8770 UNASSIGNED FUND BALANCE       | .00                      | 868.68             |
|                             |    | TOTAL FUND BALANCE                 | 332,560.73               | -483,464.59        |
|                             |    | TOTAL LIABILITIES + FUND BALANCE   | <u>172,037.37</u>        | <u>-264,179.84</u> |

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**TODD COUNTY SCHOOL DISTRICT**  
**BALANCE SHEET FOR 2020 2**

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**glsht** **7**

| FUND: 400 DEBT SERVICE FUND |                                  |                    |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|--------------------|------------------------------|--------------------------|--------------------|
|                             |                                  |                    |                              |                          |                    |
| ASSETS                      |                                  |                    |                              |                          |                    |
|                             | 40                               | 6101               | CASH IN BANK                 | -3,091.42                | -3,091.42          |
|                             |                                  | TOTAL ASSETS       |                              | -3,091.42                | -3,091.42          |
| LIABILITIES                 |                                  |                    |                              |                          |                    |
|                             | 40                               | 7603               | PURCHASE OBLIGATIONS         | -3,091.42                | .00                |
|                             |                                  | TOTAL LIABILITIES  |                              | -3,091.42                | .00                |
| FUND BALANCE                |                                  |                    |                              |                          |                    |
|                             | 40                               | 6302               | REVENUES CONTROL             | .00                      | -316,190.84        |
|                             | 40                               | 7602               | EXPENDITURES CONTROL         | 3,091.42                 | 319,282.26         |
|                             | 40                               | 8753               | ASSIGNED-PURCH OBL - CURRENT | 3,091.42                 | .00                |
|                             |                                  | TOTAL FUND BALANCE |                              | 6,182.84                 | 3,091.42           |
|                             | TOTAL LIABILITIES + FUND BALANCE |                    |                              | 3,091.42                 | 3,091.42           |

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**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2020 2**

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| FUND: 51 FOOD SERVICE FUND       |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |       |                                |                          |                    |
| 51                               | 6101  | CASH IN BANK                   | -37,594.41               | 506,097.17         |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 23,725.42          |
| 51                               | 6400  | DEFERRED OUTFLOWS OF RESOURCES | .00                      | 313,596.00         |
| 51                               | 64000 | DEF OUTFLOW OF RES OPEB        | .00                      | 90,882.00          |
| TOTAL ASSETS                     |       |                                | -37,594.41               | 934,300.59         |
| <b>LIABILITIES</b>               |       |                                |                          |                    |
| 51                               | 7541  | UNFUNDED PENSION LIABILITIES   | .00                      | -964,868.00        |
| 51                               | 75410 | UNFUNDED OPEB LIABILITY        | .00                      | -331,289.00        |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | 13,293.43                | 78,053.43          |
| 51                               | 7700  | DEFERRED INFLOW OF RESOURCES   | .00                      | -110,181.00        |
| 51                               | 77000 | DEF INFLOW OF RES OPEB         | .00                      | -17,345.00         |
| TOTAL LIABILITIES                |       |                                | 13,293.43                | -1,345,629.57      |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -16,704.68               | -19,781.47         |
| 51                               | 7602  | EXPENDITURES CONTROL           | 54,299.09                | 60,677.72          |
| 51                               | 8712  | UNASSIGNED FUND BALANCE        | .00                      | -570,718.84        |
| 51                               | 87370 | RESTRICTED OTHER OPEB          | .00                      | 257,752.00         |
| 51                               | 8737P | RESTRICTED OTHER PENSION       | .00                      | 761,453.00         |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | -13,293.43               | -78,053.43         |
| TOTAL FUND BALANCE               |       |                                | 24,300.98                | 411,328.98         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 37,594.41                | -934,300.59        |

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**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2020 2**

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| 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                      | 984,163.78           |
| 80                               | 6212 | ACCUM DEPREC-LAND IMPROVEMENT | .00                      | -948,432.34          |
| 80                               | 6221 | BLDGS AND BLDG IMPROVEMENT    | .00                      | 31,875,595.62        |
| 80                               | 6222 | BLDG ACCUMULATED DEPRECIATION | .00                      | -15,207,080.26       |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT          | .00                      | 2,221,829.51         |
| 80                               | 6232 | TECH EQUIP ACCUM DEPRECIATION | .00                      | -1,674,042.43        |
| 80                               | 6241 | VEHICLES                      | .00                      | 3,423,044.37         |
| 80                               | 6242 | ACCUMULATED DEPRECIATION      | .00                      | -2,818,408.50        |
| 80                               | 6251 | GENERAL EQUIPMENT             | .00                      | 2,653,256.43         |
| 80                               | 6252 | GENERAL EQUIP ACCUM DEPREC    | .00                      | -1,132,072.18        |
| TOTAL ASSETS                     |      |                               | .00                      | 23,592,925.52        |
| FUND BALANCE                     |      |                               |                          |                      |
| 80                               | 8710 | INVESTMENTS GOVE ASSET        | .00                      | -23,592,925.52       |
| TOTAL FUND BALANCE               |      |                               | .00                      | -23,592,925.52       |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | ===== .00                | ===== -23,592,925.52 |

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**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2020 2**

**P 10**  
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| 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                      | 18,118.87          |
|                                   | 81 | 6251 | GENERAL EQUIPMENT             | .00                      | 362,299.34         |
| TOTAL ASSETS                      |    |      |                               | .00                      | 1,311,045.21       |
| LIABILITIES                       |    |      |                               |                          |                    |
|                                   | 81 | 6222 | BLDG ACCUMULATED DEPRECIATION | .00                      | -761,424.85        |
|                                   | 81 | 6232 | TECH EQUIP ACCUM DEPRECIATION | .00                      | -12,498.92         |
|                                   | 81 | 6252 | GENERAL EQUIP ACCUM DEPREC    | .00                      | -260,450.31        |
| TOTAL LIABILITIES                 |    |      |                               | .00                      | -1,034,374.08      |
| FUND BALANCE                      |    |      |                               |                          |                    |
|                                   | 81 | 8711 | INVEST BUSINESS ASSETS        | .00                      | -276,671.13        |
| TOTAL FUND BALANCE                |    |      |                               | .00                      | -276,671.13        |
| TOTAL LIABILITIES + FUND BALANCE  |    |      |                               | .00                      | -1,311,045.21      |

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**TODD COUNTY SCHOOL DISTRICT  
 BALANCE SHEET FOR 2020 2**

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| 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                      | 25,364,385.55      |
| 90                                   | 6400  | DEFERRED OUTFLOWS OF RESOURCES | .00                      | 1,920,922.00       |
| 90                                   | 7443  | UNAMORTIZED DISCOUNT           | .00                      | 19,796.00          |
| TOTAL ASSETS                         |       |                                | .00                      | 27,305,103.55      |
| <b>LIABILITIES</b>                   |       |                                |                          |                    |
| 90                                   | 64000 | DEF OUTFLOW OF RES OPEB        | .00                      | 746,965.00         |
| 90                                   | 7455  | LOAN INTEREST PAYABLE          | .00                      | -150,879.00        |
| 90                                   | 7476  | ACCR ANN REQ CONTRIB LIABILITY | .00                      | -674,910.00        |
| 90                                   | 7491  | CURRENT BOND OBLIGATION        | .00                      | -1,257,699.00      |
| 90                                   | 7493  | SICK LEAVE PAYABLE IN PROCESS  | .00                      | -192,503.00        |
| 90                                   | 7495  | CURRENT PORTION CAPITAL LEASE  | .00                      | -27,194.00         |
| 90                                   | 7511  | BONDS PAYABLE (LONG TERM)      | .00                      | -13,325,522.00     |
| 90                                   | 7513  | GAIN/LOSS DEBT REFUNDING       | .00                      | 390,533.00         |
| 90                                   | 7531  | NON CUR CAPITAL LEASES         | .00                      | -27,737.00         |
| 90                                   | 7541  | UNFUNDED PENSION LIABILITIES   | .00                      | -5,910,251.00      |
| 90                                   | 75410 | UNFUNDED OPEB LIABILITY        | .00                      | -6,442,998.00      |
| 90                                   | 7551  | COMPENSATED ABSENCES           | .00                      | -295,252.33        |
| 90                                   | 7590  | OTHER LONG-TERM LIABILITIES    | .00                      | .78                |
| 90                                   | 77000 | DEF INFLOW OF RES OPEB         | .00                      | -137,657.00        |
| TOTAL LIABILITIES                    |       |                                | .00                      | -27,305,103.55     |
| TOTAL LIABILITIES + FUND BALANCE     |       |                                | .00                      | -27,305,103.55     |

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