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Anderson Co. Board of Education
BALANCE SHEET FOR 2017 13

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -34,310.50 | 2,531,894.45 |
| 10 | 6153 | ACCOUNTS RECEIVABLE | 403,976.80 | 403,976.80 |
| TOTAL ASSETS | | | 369,666.30 | 2,935,871.25 |
| LIABILITIES | | | | |
| 10 | 0260 | WORKMENS COMPENSATION | -11,712.68 | .00 |
| 10 | 7421 | ACCOUNTS PAYABLE | -43,631.58 | -200,046.49 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | .00 | -108,278.54 |
| 10 | 7472 | FICA WITHHELD PAYABLE | .00 | 11.48 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | .00 | 3.85 |
| 10 | 7476 | UNEMPLOYMENT INSURANCE PAYABLE | .00 | 111.23 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -69,838.29 | .00 |
| TOTAL LIABILITIES | | | -125,182.55 | -308,198.47 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | 22,796,979.16 | .00 |
| 10 | 7602 | EXPENDITURES CONTROL | -20,627,947.95 | .00 |
| 10 | 8732 | RESTRICTE - SICK LEAVE PAYABLE | 30,706.00 | -113,613.53 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 69,838.29 | .00 |
| 10 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | -69,838.29 | -69,838.29 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | -2,444,220.96 | -2,444,220.96 |
| TOTAL FUND BALANCE | | | -244,483.75 | -2,627,672.78 |
| TOTAL LIABILITIES + FUND BALANCE | | | -369,666.30 | -2,935,871.25 |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 13,247.25 | -32,144.45 |
| 20 | 6153 | ACCOUNTS RECEIVABLE | 955,428.94 | 955,428.94 |
| TOTAL ASSETS | | | 968,676.19 | 923,284.49 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | -108,748.92 | -339,276.40 |
| 20 | 7481 | ADVANCES FROM GRANTORS | -584,008.09 | -584,008.09 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -207,508.53 | .00 |
| TOTAL LIABILITIES | | | -900,265.54 | -923,284.49 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | 4,050,759.60 | .00 |
| 20 | 7602 | EXPENDITURES CONTROL | -4,326,678.78 | .00 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 207,508.53 | .00 |
| TOTAL FUND BALANCE | | | -68,410.65 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | -968,676.19 | -923,284.49 |

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| FUND: 21 DIST ACTIVITY (SPEC REV ANN) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | -3,380.35 | 101,710.88 |
| 21 | 6153 | ACCOUNTS RECEIVABLE | 2,756.73 | 2,756.73 |
| TOTAL ASSETS | | | -623.62 | 104,467.61 |
| LIABILITIES | | | | |
| 21 | 7421 | ACCOUNTS PAYABLE | 3,554.77 | -5,283.27 |
| 21 | 7603 | PURCHASE OBLIGATIONS | -8,662.98 | .00 |
| TOTAL LIABILITIES | | | -5,108.21 | -5,283.27 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | 241,658.11 | .00 |
| 21 | 7602 | EXPENDITURES CONTROL | -145,404.92 | .00 |
| 21 | 8737 | RESTRICTED - OTHER | -98,444.69 | -98,444.69 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 8,662.98 | .00 |
| 21 | 8770 | UNASSIGNED FUND BALANCE | -739.65 | -739.65 |
| TOTAL FUND BALANCE | | | 5,731.83 | -99,184.34 |
| TOTAL LIABILITIES + FUND BALANCE | | | 623.62 | -104,467.61 |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 1,033.00 |
| | TOTAL ASSETS | | .00 | 1,033.00 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | 500,149.00 | .00 |
| 31 | 7602 | EXPENDITURES CONTROL | -499,116.00 | .00 |
| 31 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | -1,033.00 | -1,033.00 |
| | TOTAL FUND BALANCE | | .00 | -1,033.00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -1,033.00 |
| | | | ===== | ===== |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | -403,667.27 | 458.48 |
| | TOTAL ASSETS | | -403,667.27 | 458.48 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | 3,634,488.09 | .00 |
| 32 | 7602 | EXPENDITURES CONTROL | -3,230,821.63 | .00 |
| 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | -403,666.46 | -404,125.75 |
| 32 | 8770 | UNASSIGNED FUND BALANCE | 403,667.27 | 403,667.27 |
| | TOTAL FUND BALANCE | | 403,667.27 | -458.48 |
| TOTAL LIABILITIES + FUND BALANCE | | | 403,667.27 | -458.48 |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | .00 | 526,586.72 |
| | TOTAL ASSETS | | .00 | 526,586.72 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | 332,900.00 | .00 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | -332,900.00 | -332,900.00 |
| 36 | 8737 | RESTRICTED - OTHER | .00 | -193,686.72 |
| | TOTAL FUND BALANCE | | .00 | -526,586.72 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -526,586.72 |

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| FUND: 400 DEBT SERVICE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------|---------------------------|-----------------------------|
| ASSETS | | | | |
| 400 | 6101 | CASH IN BANK | 573,781.74 | 86,867.03 |
| 400 | 6105 | CASH WITH FISCAL AGENTS | 303,519.00 | 1,676,286.83 |
| TOTAL ASSETS | | | <u>877,300.74</u> | <u>1,763,153.86</u> |
| LIABILITIES | | | | |
| 400 | 7602 | EXPENDITURES CONTROL | -3,868,881.63 | .00 |
| TOTAL LIABILITIES | | | <u>-3,868,881.63</u> | <u>.00</u> |
| FUND BALANCE | | | | |
| 400 | 6302 | REVENUES CONTROL | 3,295,903.63 | .00 |
| 400 | 8736 | RESTRICTED - DEBT SERVICE | -304,322.74 | -1,763,153.86 |
| TOTAL FUND BALANCE | | | <u>2,991,580.89</u> | <u>-1,763,153.86</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-877,300.74</u></u> | <u><u>-1,763,153.86</u></u> |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -19,086.83 | 445,595.40 |
| 51 | 6153 | ACCOUNTS RECEIVABLE | 7,560.02 | 7,560.02 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | 8,375.78 | 27,502.34 |
| 51 | 6400 | DEFERRED OUTFLOWS OF RESOURCES | 54,313.00 | 218,474.00 |
| TOTAL ASSETS | | | 51,161.97 | 699,131.76 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | 824.34 | -7,778.19 |
| 51 | 7541 | UNFUNDED PENSION LIABILITIES | -123,155.00 | -994,693.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -3,481.50 | .01 |
| 51 | 7700 | DEFERRED INFLOW OF RESOURCES | 4,363.00 | -12,060.00 |
| TOTAL LIABILITIES | | | -121,449.16 | -1,014,531.18 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | 2,058,635.66 | .00 |
| 51 | 7602 | EXPENDITURES CONTROL | -1,583,429.40 | .00 |
| 51 | 8737P | RESTRICTED-PENSION LIABILITY | 64,479.00 | 788,279.00 |
| 51 | 8739 | RESTRICTED-NET ASSETS | -472,879.58 | -472,879.58 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 3,481.51 | .00 |
| TOTAL FUND BALANCE | | | 70,287.19 | 315,399.42 |
| TOTAL LIABILITIES + FUND BALANCE | | | -51,161.97 | -699,131.76 |

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| FUND: 52 DAY CARE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | 2,615.00 | 20,644.09 |
| 52 | 6153 | ACCOUNTS RECEIVABLE | 220.00 | 220.00 |
| 52 | 6400 | DEFERRED OUTFLOWS OF RESOURCES | 18,557.00 | 72,375.00 |
| TOTAL ASSETS | | | 21,392.00 | 93,239.09 |
| LIABILITIES | | | | |
| 52 | 7421 | ACCOUNTS PAYABLE | -3,606.00 | -3,606.00 |
| 52 | 7541 | UNFUNDED PENSION LIABILITIES | -42,078.00 | -308,917.00 |
| 52 | 7603 | PURCHASE OBLIGATIONS | -2,855.54 | .00 |
| 52 | 7700 | DEFERRED INFLOW OF RESOURCES | 1,491.00 | -1,069.00 |
| TOTAL LIABILITIES | | | -47,048.54 | -313,592.00 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | 302,703.84 | .00 |
| 52 | 7602 | EXPENDITURES CONTROL | -284,674.75 | .00 |
| 52 | 8737P | RESTRICTED-PENSION LIABILITY | .00 | 215,581.00 |
| 52 | 8739 | RESTRICTED-NET ASSETS | 4,771.91 | 4,771.91 |
| 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 2,855.54 | .00 |
| TOTAL FUND BALANCE | | | 25,656.54 | 220,352.91 |
| TOTAL LIABILITIES + FUND BALANCE | | | -21,392.00 | -93,239.09 |

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| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 2,516,231.00 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 1,465,904.00 |
| 80 | 6212 | ACCUM DEPR - LAND IMPROVEMENTS | -45,820.12 | -1,421,253.95 |
| 80 | 6221 | BUILDINGS & IMPROVEMENTS | .00 | 60,049,584.51 |
| 80 | 6222 | ACCUM DEPR - BUILDINGS | -1,358,680.62 | -18,057,250.98 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | 213,209.98 | 2,585,900.71 |
| 80 | 6232 | ACCUM DEPR - TECHNOLOGY | -41,739.72 | -2,375,657.18 |
| 80 | 6241 | VEHICLES | -105,521.00 | 3,984,881.21 |
| 80 | 6242 | ACCUM DEPR - VEHICLES | -50,997.64 | -3,399,110.17 |
| 80 | 6251 | MACHINERY AND EQUIPMENT | 32,107.30 | 1,084,210.47 |
| 80 | 6252 | ACCUM DEPR - GENL EQUIPMENT | -21,242.04 | -977,160.24 |
| TOTAL ASSETS | | | -1,378,683.86 | 45,456,279.38 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVTL ASSETS | 1,378,683.86 | -45,456,279.38 |
| TOTAL FUND BALANCE | | | 1,378,683.86 | -45,456,279.38 |
| TOTAL LIABILITIES + FUND BALANCE | | | =====1,378,683.86===== | ===== -45,456,279.38===== |

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| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 44,104.90 |
| 81 | 6232 | ACCUM DEPR - TECHNOLOGY | -1,023.18 | -42,430.29 |
| 81 | 6251 | MACHINERY AND EQUIPMENT | 25,517.70 | 860,824.59 |
| 81 | 6252 | ACCUM DEPR - GENL EQUIPMENT | -15,209.91 | -758,826.38 |
| TOTAL ASSETS | | | 9,284.61 | 103,672.82 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | -9,284.61 | -103,672.82 |
| TOTAL FUND BALANCE | | | -9,284.61 | -103,672.82 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>-9,284.61</u> | <u>-103,672.82</u> |

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| FUND: 82 DAY CARE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 82 | 6231 | TECHNOLOGY EQUIPMENT | -2,168.00 | .00 |
| 82 | 6232 | ACCUM DEPR - TECHNOLOGY | 2,137.33 | .00 |
| TOTAL ASSETS | | | -30.67 | .00 |
| FUND BALANCE | | | | |
| 82 | 8711 | INVESTMENT IN BUSINESS ASSETS | 30.67 | .00 |
| TOTAL FUND BALANCE | | | 30.67 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>30.67</u> | <u>.00</u> |

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| FUND: 84 ADULT EDUCATION ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 84 | 6231 | TECHNOLOGY EQUIPMENT | -2,009.00 | .00 |
| 84 | 6232 | ACCUM DEPR - TECHNOLOGY | 2,009.00 | .00 |
| TOTAL ASSETS | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | .00 |

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| FUND: 9 LONG TERM DEBT ACCOUNT GROUP | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------------|-------------------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 90 | 6304 | AMT RETIRE LONG TERM DEBT | -2,272,175.00 | 42,581,177.08 |
| | TOTAL ASSETS | | -2,272,175.00 | 42,581,177.08 |
| LIABILITIES | | | | |
| 90 | 7511 | BONDS PAYABLE (LONG TERM) | 2,180,000.00 | -42,101,000.00 |
| 90 | 7531 | LEASE OBLIGATION (LONG TERM) | 30,763.00 | -252,948.00 |
| 90 | 7551 | COMPENSATED ABSENCES | 61,412.00 | -227,229.08 |
| | TOTAL LIABILITIES | | 2,272,175.00 | -42,581,177.08 |
| TOTAL LIABILITIES + FUND BALANCE | | | 2,272,175.00 | -42,581,177.08 |
| | | | ===== | ===== |

** END OF REPORT - Generated by ANN SAMPSON **