

11/12/2018 15:38
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Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 1
gibalsh

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------------|---------------------------|-----------------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 32,168.59 | 3,481,177.23 |
| 10 | 6153 | ACCOUNTS RECEIVABLE | 290,999.29 | 290,999.29 |
| TOTAL ASSETS | | | <u>323,167.88</u> | <u>3,772,176.52</u> |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | -181,126.52 | -180,683.49 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 70,999.74 | -128,611.02 |
| 10 | 7476 | UNEMPLOYMENT INSURANCE PAYABLE | -5,390.91 | .00 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -288,263.87 | .00 |
| TOTAL LIABILITIES | | | <u>-403,781.56</u> | <u>-309,294.51</u> |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | 30,063,660.99 | .00 |
| 10 | 7602 | EXPENDITURES CONTROL | -27,005,252.56 | .00 |
| 10 | 8732 | RESTRICTE - SICK LEAVE PAYABLE | 1,290.64 | -112,322.89 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 288,263.87 | .00 |
| 10 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | -288,263.87 | -288,263.87 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | -3,062,295.25 | -3,062,295.25 |
| TOTAL FUND BALANCE | | | <u>-2,596.18</u> | <u>-3,462,882.01</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-406,377.74</u></u> | <u><u>-3,772,176.52</u></u> |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 2
gibalsht

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|-------------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 154,377.63 | 271,556.22 |
| 20 | 6153 | ACCOUNTS RECEIVABLE | 387,380.63 | 387,380.63 |
| TOTAL ASSETS | | | 541,758.26 | 658,936.85 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | -83,377.89 | -66,449.14 |
| 20 | 7481 | ADVANCES FROM GRANTORS | -592,487.71 | -592,487.71 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -8,680.29 | .00 |
| TOTAL LIABILITIES | | | -684,545.89 | -658,936.85 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | 5,184,711.11 | .00 |
| 20 | 7602 | EXPENDITURES CONTROL | -5,050,603.77 | .00 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 8,680.29 | .00 |
| TOTAL FUND BALANCE | | | 142,787.63 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== -541,758.26 ===== | ===== -658,936.85 ===== |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 3
gibalsht

| FUND: 21 DIST ACTIVITY (SPEC REV ANN) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|--------------------------------|--------------------------|--------------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 5,729.00 | 66,365.78 |
| 21 | 6153 | ACCOUNTS RECEIVABLE | 180.69 | 180.69 |
| TOTAL ASSETS | | | 5,909.69 | 66,546.47 |
| LIABILITIES | | | | |
| 21 | 7421 | ACCOUNTS PAYABLE | -6,223.05 | -6,223.05 |
| 21 | 7603 | PURCHASE OBLIGATIONS | -1,426.50 | .00 |
| TOTAL LIABILITIES | | | -7,649.55 | -6,223.05 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | 235,247.49 | .00 |
| 21 | 7602 | EXPENDITURES CONTROL | -174,610.71 | .00 |
| 21 | 8737 | RESTRICTED - OTHER | -58,896.92 | -58,896.92 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 1,426.50 | .00 |
| 21 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | -1,426.50 | -1,426.50 |
| TOTAL FUND BALANCE | | | 1,739.86 | -60,323.42 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-5,909.69</u></u> | <u><u>-66,546.47</u></u> |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 4
gibalsht

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 226,918.00 |
| | TOTAL ASSETS | | .00 | 226,918.00 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | 331,553.00 | .00 |
| 31 | 7602 | EXPENDITURES CONTROL | -105,668.00 | .00 |
| 31 | 8737 | RESTRICTED - OTHER | -225,885.00 | -226,918.00 |
| | TOTAL FUND BALANCE | | .00 | -226,918.00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -226,918.00 |
| | | | ===== | ===== |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 5
gibalsht

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|----------------------|-----------------------------------|-----------------------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | 73,401.07 | 73,401.07 |
| 32 | 6153 | ACCOUNTS RECEIVABLE | 8,273.96 | 8,273.96 |
| TOTAL ASSETS | | | <u>81,675.03</u> | <u>81,675.03</u> |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | 3,388,405.97 | .00 |
| 32 | 7602 | EXPENDITURES CONTROL | -3,388,864.45 | .00 |
| 32 | 8737 | RESTRICTED - OTHER | -81,216.55 | -81,675.03 |
| TOTAL FUND BALANCE | | | <u>-81,675.03</u> | <u>-81,675.03</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>=====</u> <u>-81,675.03</u> | <u>=====</u> <u>-81,675.03</u> |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 6
gibalsht

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | .00 | 458,081.14 |
| | TOTAL ASSETS | | .00 | 458,081.14 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | 583,477.72 | .00 |
| 36 | 7602 | EXPENDITURES CONTROL | -125,396.58 | .00 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | -264,394.42 | -264,394.42 |
| 36 | 8737 | RESTRICTED - OTHER | -193,686.72 | -193,686.72 |
| | TOTAL FUND BALANCE | | .00 | -458,081.14 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -458,081.14 |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 7
gibalsht

| FUND: 400 DEBT SERVICE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------|---------------------------|-----------------------------|
| ASSETS | | | | |
| 400 | 6101 | CASH IN BANK | 1,842.98 | 88,710.01 |
| 400 | 6105 | CASH WITH FISCAL AGENTS | 312,866.58 | 1,989,153.41 |
| TOTAL ASSETS | | | <u>314,709.56</u> | <u>2,077,863.42</u> |
| LIABILITIES | | | | |
| 400 | 7602 | EXPENDITURES CONTROL | -4,233,875.66 | .00 |
| TOTAL LIABILITIES | | | <u>-4,233,875.66</u> | <u>.00</u> |
| FUND BALANCE | | | | |
| 400 | 6302 | REVENUES CONTROL | 5,997,029.52 | .00 |
| 400 | 8736 | RESTRICTED - DEBT SERVICE | -2,077,863.42 | -2,077,863.42 |
| TOTAL FUND BALANCE | | | <u>3,919,166.10</u> | <u>-2,077,863.42</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-314,709.56</u></u> | <u><u>-2,077,863.42</u></u> |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 8
gibalsht

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 6,008.99 | 495,660.16 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | 4,045.30 | 31,547.64 |
| 51 | 6400 | DEFERRED OUTFLOWS OF RESOURCES | -218,474.00 | .00 |
| 51 | 6400O | DEFERRED OPEB OUTFLOWS | 98,275.00 | 98,275.00 |
| 51 | 6400P | DEFERRED PENSION OUTFLOWS | 340,115.00 | 340,115.00 |
| TOTAL ASSETS | | | 229,970.29 | 965,597.80 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | -4,667.66 | -6,446.07 |
| 51 | 7541 | UNFUNDED PENSION LIABILITIES | 994,693.00 | .00 |
| 51 | 7541O | UNFUNDED OPEB LIABILITY | -369,376.00 | -369,376.00 |
| 51 | 7541P | NET PENSION LIABILITY | -1,075,475.00 | -1,075,475.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | .00 | .01 |
| 51 | 7700 | DEFERRED INFLOW OF RESOURCES | 12,060.00 | .00 |
| 51 | 7700O | DEFERRED OPEB INFLOWS | -19,340.00 | -19,340.00 |
| 51 | 7700P | DEFERRED PENSION INFLOWS | -132,801.00 | -132,801.00 |
| TOTAL LIABILITIES | | | -594,906.66 | -1,603,438.06 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | 2,137,120.68 | .00 |
| 51 | 7602 | EXPENDITURES CONTROL | -1,621,745.57 | .00 |
| 51 | 8737O | RESTRICTED OPEB | 290,441.00 | 290,441.00 |
| 51 | 8737P | RESTRICTED-PENSION LIABILITY | 79,882.00 | 868,161.00 |
| 51 | 8739 | RESTRICTED-NET ASSETS | -520,761.74 | -520,761.74 |
| TOTAL FUND BALANCE | | | 364,936.37 | 637,840.26 |
| TOTAL LIABILITIES + FUND BALANCE | | | -229,970.29 | -965,597.80 |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 9
gibalst

| FUND: 52 DAY CARE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | 1,378.71 | 12,921.63 |
| 52 | 6400 | DEFERRED OUTFLOWS OF RESOURCES | -72,375.00 | .00 |
| 52 | 6400O | DEFERRED OPEB OUTFLOWS | 32,111.00 | 32,111.00 |
| 52 | 6400P | DEFERRED PENSION OUTFLOWS | 111,082.00 | 111,082.00 |
| TOTAL ASSETS | | | 72,196.71 | 156,114.63 |
| LIABILITIES | | | | |
| 52 | 7421 | ACCOUNTS PAYABLE | 2,187.29 | -1,418.71 |
| 52 | 7541 | UNFUNDED PENSION LIABILITIES | 308,917.00 | .00 |
| 52 | 7541O | UNFUNDED OPEB LIABILITY | -120,196.00 | -120,196.00 |
| 52 | 7541P | NET PENSION LIABILITY | -349,963.00 | -349,963.00 |
| 52 | 7700 | DEFERRED INFLOW OF RESOURCES | 1,069.00 | .00 |
| 52 | 7700O | DEFERRED OPEB INFLOWS | -6,292.00 | -6,292.00 |
| 52 | 7700P | DEFERRED PENSION INFLOWS | -43,214.00 | -43,214.00 |
| TOTAL LIABILITIES | | | -207,491.71 | -521,083.71 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | 360,083.63 | .00 |
| 52 | 7602 | EXPENDITURES CONTROL | -377,241.71 | .00 |
| 52 | 8737O | RESTRICTED OPEB | 94,377.00 | 94,377.00 |
| 52 | 8737P | RESTRICTED-PENSION LIABILITY | 66,514.00 | 282,095.00 |
| 52 | 8739 | RESTRICTED-NET ASSETS | -11,502.92 | -11,502.92 |
| 52 | 8770 | UNASSIGNED FUND BALANCE | 3,065.00 | .00 |
| TOTAL FUND BALANCE | | | 135,295.00 | 364,969.08 |
| TOTAL LIABILITIES + FUND BALANCE | | | -72,196.71 | -156,114.63 |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 10
gibalsh

| 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 | -25,625.05 | -1,446,879.00 |
| 80 | 6221 | BUILDINGS & IMPROVEMENTS | 49,042.97 | 60,098,627.48 |
| 80 | 6222 | ACCUM DEPR - BUILDINGS | -1,350,831.14 | -19,408,082.12 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | -514.63 | 2,596,899.96 |
| 80 | 6232 | ACCUM DEPR - TECHNOLOGY | -47,184.17 | -2,422,841.35 |
| 80 | 6241 | VEHICLES | .00 | 4,010,768.21 |
| 80 | 6242 | ACCUM DEPR - VEHICLES | -137,870.46 | -3,536,980.63 |
| 80 | 6251 | MACHINERY AND EQUIPMENT | 3,260.00 | 1,094,970.47 |
| 80 | 6252 | ACCUM DEPR - GENL EQUIPMENT | -19,833.69 | -996,993.93 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESS | 69,426.14 | 69,426.14 |
| TOTAL ASSETS | | | -1,460,130.03 | 44,041,050.23 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVTL ASSETS | 1,460,130.03 | -44,041,050.23 |
| TOTAL FUND BALANCE | | | 1,460,130.03 | -44,041,050.23 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>1,460,130.03</u> | <u>-44,041,050.23</u> |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 11
gibalsht

| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | -10,127.90 | 33,977.00 |
| 81 | 6232 | ACCUM DEPR - TECHNOLOGY | 10,154.74 | -32,275.55 |
| 81 | 6251 | MACHINERY AND EQUIPMENT | 23,612.63 | 884,437.22 |
| 81 | 6252 | ACCUM DEPR - GENL EQUIPMENT | -34,631.79 | -793,458.17 |
| TOTAL ASSETS | | | -10,992.32 | 92,680.50 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | 10,992.32 | -92,680.50 |
| TOTAL FUND BALANCE | | | 10,992.32 | -92,680.50 |
| TOTAL LIABILITIES + FUND BALANCE | | | 10,992.32 | -92,680.50 |

11/12/2018 15:38
9011asam

Anderson Co. Board of Education
BALANCE SHEET FOR 2018 13

P 12
gibalsht

| FUND: 9 LONG TERM DEBT ACCOUNT GROUP | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------------|-------------------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 90 | 6304 | AMT RETIRE LONG TERM DEBT | -2,898,691.31 | 39,682,485.77 |
| | TOTAL ASSETS | | -2,898,691.31 | 39,682,485.77 |
| LIABILITIES | | | | |
| 90 | 7511 | BONDS PAYABLE (LONG TERM) | 2,865,000.00 | -39,236,000.00 |
| 90 | 7531 | LEASE OBLIGATION (LONG TERM) | 31,108.00 | -221,840.00 |
| 90 | 7551 | COMPENSATED ABSENCES | 2,583.31 | -224,645.77 |
| | TOTAL LIABILITIES | | 2,898,691.31 | -39,682,485.77 |
| TOTAL LIABILITIES + FUND BALANCE | | | 2,898,691.31 | -39,682,485.77 |
| | | | ===== | ===== |

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