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Anderson Co. Board of Education
BALANCE SHEET REPORT FOR FY2019

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,766,399.68
INTERFUND RECEIVABLES	415,822.24
ACCOUNTS RECEIVABLE	385,369.79
TOTAL ASSETS	4,567,591.71
LIABILITIES	
ACCOUNTS PAYABLE	-260,759.79
ACCR SALARIES & BENEFIT PAYABLE	-133,332.84
TOTAL LIABILITIES	-394,092.63
FUND BALANCE	
RESTRICTED - SICK LEAVE PAYABLE	-136,046.38
ASSIGNED-PURCH OBL - PRD 13/YE	-370,091.29
UNASSIGNED FUND BALANCE	-3,667,361.41
TOTAL FUND BALANCE FOR FUND 1	-4,173,499.08

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	711,159.11
TOTAL ASSETS	711,159.11
LIABILITIES	
INTERFUND PAYABLES	-191,430.79
ACCOUNTS PAYABLE	-84,495.33
ADVANCES FROM GRANTORS	-435,232.99
TOTAL LIABILITIES	-711,159.11

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	106,510.04
ACCOUNTS RECEIVABLE	320.36
TOTAL ASSETS	106,830.40
LIABILITIES	
ACCOUNTS PAYABLE	-11,610.54
TOTAL LIABILITIES	-11,610.54
FUND BALANCE	
RESTRICTED - OTHER	-81,513.16
ASSIGNED-PURCH OBL - PRD 13/YE	-13,706.70
TOTAL FUND BALANCE FOR FUND 21	-95,219.86

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	435,848.94
TOTAL ASSETS	435,848.94
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-1,000.00
RESTRICTED-SFCC ESCROW-CURRENT	-434,848.94
TOTAL FUND BALANCE FOR FUND 310	-435,848.94

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	205,768.12
ACCOUNTS RECEIVABLE	6,766.78
TOTAL ASSETS	212,534.90
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-212,534.90
TOTAL FUND BALANCE FOR FUND 320	-212,534.90

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
LIABILITIES	
INTERFUND PAYABLES	-224,391.45
ACCOUNTS PAYABLE	-13,082.80
TOTAL LIABILITIES	-237,474.25
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	431,160.97
RESTRICTED - OTHER	-193,686.72
TOTAL FUND BALANCE FOR FUND 360	237,474.25

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DEBT SERVICE (400)	ACCOUNT BALANCE
ASSETS	
CASH WITH FISCAL AGENTS	2,439,582.23
TOTAL ASSETS	2,439,582.23
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-2,439,582.23
TOTAL FUND BALANCE FOR FUND 400	-2,439,582.23

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	457,238.98
ACCOUNTS RECEIVABLE	5,945.87
INVENTORIES FOR CONSUMPTION	31,286.17
DEFERRED OPEB OUTFLOWS	93,839.00
DEFERRED PENSION OUTFLOWS	286,140.00
TOTAL ASSETS	874,450.02
LIABILITIES	
ACCOUNTS PAYABLE	-1,994.92
UNFUNDED OPEB LIABILITY	-345,069.00
NET PENSION LIABILITY	-1,183,413.00
PURCHASE OBLIGATIONS	.01
DEFERRED OPEB INFLOWS	-78,511.00
DEFERRED PENSION INFLOWS	-134,671.00
TOTAL LIABILITIES	-1,743,658.91
FUND BALANCE	
RESTRICTED OPEB	329,741.00
RESTRICTED-PENSION LIABILITY	1,031,944.00
RESTRICTED-NET ASSETS	-461,189.94
RESTRICTED NET INVENTORY	-31,286.17
TOTAL FUND BALANCE FOR FUND 51	869,208.89

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DAY CARE FUND (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	39,258.42
ACCOUNTS RECEIVABLE	1,334.00
DEFERRED OPEB OUTFLOWS	29,924.00
DEFERRED PENSION OUTFLOWS	91,189.00
TOTAL ASSETS	161,705.42
LIABILITIES	
ACCOUNTS PAYABLE	-73.08
UNFUNDED OPEB LIABILITY	-116,413.00
NET PENSION LIABILITY	-399,236.00
DEFERRED OPEB INFLOWS	-26,486.00
DEFERRED PENSION INFLOWS	-45,432.00
TOTAL LIABILITIES	-587,640.08
FUND BALANCE	
RESTRICTED OPEB	112,975.00
RESTRICTED-PENSION LIABILITY	353,479.00
RESTRICTED-NET ASSETS	-40,519.34
TOTAL FUND BALANCE FOR FUND 52	425,934.66

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE	
ASSETS		
LAND	2,516,231.00	
LAND IMPROVEMENTS	1,465,904.00	
ACCUM DEPR - LAND IMPROVEMENTS	-1,452,309.00	
BUILDINGS & IMPROVEMENTS	60,098,627.48	
ACCUM DEPR - BUILDINGS	-20,758,975.54	
TECHNOLOGY EQUIPMENT	2,596,899.96	
ACCUM DEPR - TECHNOLOGY	-2,467,170.75	
VEHICLES	4,572,877.21	
ACCUM DEPR - VEHICLES	-3,690,568.44	
MACHINERY AND EQUIPMENT	1,133,864.47	
ACCUM DEPR - GENL EQUIPMENT	-1,017,146.09	
CONSTRUCTION WORK IN PROGRESS	858,419.20	
TOTAL ASSETS	43,856,653.50	
FUND BALANCE		
INVESTMENT IN GOVTL ASSETS	-43,856,653.50	
TOTAL FUND BALANCE FOR FUND 8	-43,856,653.50	

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	32,927.00
ACCUM DEPR - TECHNOLOGY	-32,275.55
MACHINERY AND EQUIPMENT	912,287.00
ACCUM DEPR - GENL EQUIPMENT	-811,206.14
TOTAL ASSETS	101,732.31
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-101,732.31
TOTAL FUND BALANCE FOR FUND 81	-101,732.31

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
AMT RETIRE LONG TERM DEBT	37,159,250.76
TOTAL ASSETS	37,159,250.76
LIABILITIES	
BONDS PAYABLE (LONG TERM)	-36,436,000.00
LEASE OBLIGATION (LONG TERM)	-451,158.00
COMPENSATED ABSENCES	-272,092.76
TOTAL LIABILITIES	-37,159,250.76

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LONG TERM DEBT ACCOUNT GROUP (9)

ACCOUNT
BALANCE

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