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WEBSTER COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2018

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| GENERAL FUND (1) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 2,133,738.98 |
| INVESTMENTS | 8,215.60 |
| INTERFUND RECEIVABLES | 85,245.37 |
| ACCOUNTS RECEIVABLE | 17,550.78 |
| TOTAL ASSETS | 2,244,750.73 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -91,166.66 |
| ACCR SALARIES & BENEFIT PAYABLE | -3,084.31 |
| A/P AMERICAN EXPRESS FINANCIAL | -337.45 |
| A/P AMERICAN FIDELITY | -25.00 |
| NATIONWIDE | -1,009.36 |
| ANTHEM ACCOUNTS PAYABLE | -27,942.02 |
| TOTAL LIABILITIES | -123,564.80 |
| FUND BALANCE | |
| NONSPENDABLE-PREPAIDS | -171,193.74 |
| ASSIGNED-PURCH OBL - PRD 13/YE | -19,886.40 |
| UNASSIGNED FUND BALANCE | -1,930,105.79 |
| TOTAL FUND BALANCE FOR FUND 1 | -2,121,185.93 |

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| SPECIAL REVENUE (2) | ACCOUNT BALANCE |
|--------------------------------|--------------------|
| ASSETS | |
| ACCOUNTS RECEIVABLE | 224,909.66 |
| TOTAL ASSETS | 224,909.66 |
| LIABILITIES | |
| INTERFUND PAYABLES | -85,245.37 |
| ACCOUNTS PAYABLE | -8,307.20 |
| DEFERRED REVENUE | -131,457.01 |
| TOTAL LIABILITIES | -225,009.58 |
| FUND BALANCE | |
| NONSPENDABLE-PREPAIDS | -345.60 |
| ASSIGNED-PURCH OBL - PRD 13/YE | -60,179.12 |
| UNASSIGNED FUND BALANCE | 60,624.64 |
| TOTAL FUND BALANCE FOR FUND 2 | 99.92 |

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| DIST ACTIVITY (SPEC REV ANN) (21) | ACCOUNT BALANCE |
|-----------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 17,878.57 |
| TOTAL ASSETS | 17,878.57 |
| LIABILITIES | |
| DEFERRED REVENUE | -17,878.57 |
| TOTAL LIABILITIES | -17,878.57 |

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| CAPITAL OUTLAY FUND (310) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| <hr/> | |
| ASSETS | |
| CASH IN BANK | 526.39 |
| TOTAL ASSETS | 526.39 |
| FUND BALANCE | |
| RESTRICTED - OTHER | -526.39 |
| TOTAL FUND BALANCE FOR FUND 310 | -526.39 |

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| BUILDING FUND (5 CENT LEVY) (320) | ACCOUNT BALANCE |
|-----------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 82,602.94 |
| TOTAL ASSETS | 82,602.94 |
| FUND BALANCE | |
| RESTRICTED-SFCC ESCROW-CURRENT | -82,602.94 |
| TOTAL FUND BALANCE FOR FUND 320 | -82,602.94 |

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| FOOD SERVICE FUND (51) | ACCOUNT BALANCE |
|--------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 792,381.57 |
| ACCOUNTS RECEIVABLE | 1,137.43 |
| INVENTORIES FOR CONSUMPTION | 26,787.00 |
| DEFERRED OUTFLOWS OPEB | 96,911.00 |
| DEFERRED OUTFLOWS PENSION | 480,532.00 |
| TOTAL ASSETS | 1,397,749.00 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -443.24 |
| SICK LEAVE PAYABLE IN PROCESS | -13,537.00 |
| UNFUNDED OPEB LIABILITIES | -349,655.00 |
| UNFUNDED PENSION LIABILITIES | -1,219,903.00 |
| DEFERRED INFLOW OPEB | -18,307.00 |
| DEFERRED INFLOW PENSION | -97,805.00 |
| TOTAL LIABILITIES | -1,699,650.24 |
| FUND BALANCE | |
| REST-OTH UNFUNDED PENSION LIAB | 1,108,227.00 |
| RESTRICTED-NET ASSETS(FD SVC) | -806,325.76 |
| TOTAL FUND BALANCE FOR FUND 51 | 301,901.24 |

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| GOVERNMENTAL ASSETS (8) | ACCOUNT BALANCE |
|--------------------------------|--------------------|
| ASSETS | |
| LAND | 544,352.00 |
| LAND IMPROVEMENTS | 1,119,194.71 |
| BUILDING & BUILD IMPROVEMENTS | 41,984,596.38 |
| TECHNOLOGY EQUIPMENT | 520,271.64 |
| VEHICLES | 4,155,220.44 |
| GENERAL EQUIPMENT | 918,529.60 |
| CONSTRUCTION IN PROGRESS | .65 |
| TOTAL ASSETS | 49,242,165.42 |
| LIABILITIES | |
| ACCUM DEP - LAND IMPROVMENT | -657,169.80 |
| ACCUM DEP - BUILDING & IMPROVE | -15,165,997.82 |
| ACCUM DEP - TECHNOLOGY | -907,446.27 |
| ACCUM DEP - VEHICLES | -2,873,638.33 |
| ACCUM DEP - GENERAL EQUIPMENT | -662,884.95 |
| TOTAL LIABILITIES | -20,267,137.17 |
| FUND BALANCE | |
| INVESTMENTS GOVERNMENTAL ASSET | -28,975,028.25 |
| TOTAL FUND BALANCE FOR FUND 8 | -28,975,028.25 |

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| FOOD SERVICE ASSETS (81) | ACCOUNT BALANCE |
|--------------------------------|--------------------|
| ASSETS | |
| TECHNOLOGY EQUIPMENT | 9,169.00 |
| VEHICLES | 18,949.00 |
| GENERAL EQUIPMENT | 970,258.48 |
| TOTAL ASSETS | 998,376.48 |
| LIABILITIES | |
| ACCUM DEP - TECHNOLOGY | -19,528.81 |
| ACCUM DEP - VEHICLES | -12,572.66 |
| ACCUM DEP - GENERAL EQUIPMENT | -787,286.58 |
| TOTAL LIABILITIES | -819,388.05 |
| FUND BALANCE | |
| INVESTMENTS BUSINESS ASSETS | -178,988.43 |
| TOTAL FUND BALANCE FOR FUND 81 | -178,988.43 |

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| LONG TERM DEBT ACCOUNT GROUP (9) | ACCOUNT BALANCE |
|----------------------------------|--------------------|
| ASSETS | |
| AMT RETIRE LONG-TERM DEBT | 19,930,210.00 |
| AMT TO BE PROV RETIREMENT LT | 265,728.00 |
| TOTAL ASSETS | 20,195,938.00 |
| LIABILITIES | |
| BONDS PAYABLE (LONG TERM) | -19,056,604.00 |
| LEASE OBLIGATION (LONG TERM) | -873,606.00 |
| COMPENSATED ABSENCES | -265,728.00 |
| OTHER LONG TERM LIABILITIES | -147,000.00 |
| LOANS PAYABLE (LONG TERM) | 147,000.00 |
| TOTAL LIABILITIES | -20,195,938.00 |

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| LONG TERM DEBT ACCOUNT GROUP (9) | ACCOUNT BALANCE |
|----------------------------------|--------------------|
|----------------------------------|--------------------|

** END OF REPORT - Generated by Brandi Burnett **