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WEBSTER COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2019

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,738,134.03
INVESTMENTS	8,215.60
INTERFUND RECEIVABLES	222,546.30
TOTAL ASSETS	2,968,895.93
LIABILITIES	
ACCOUNTS PAYABLE	-31,772.42
ACCR SALARIES & BENEFIT PAYABLE	-26,120.54
A/P AMERICAN EXPRESS FINANCIAL	-266.62
A/P AMERICAN FIDELITY	-25.00
NATIONWIDE	-4,231.82
ANTHEM ACCOUNTS PAYABLE	-54,581.48
A/P KST DEFERRED COMPENSATION	8.57
CERS WITHHELD PAYABLE	-72,548.63
TOTAL LIABILITIES	-189,537.94
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-155,852.37
RESTRICTED-SICK LEAVE PAYABLE	-112,009.76
UNASSIGNED FUND BALANCE	-2,511,495.86
TOTAL FUND BALANCE FOR FUND 1	-2,779,357.99

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	184,249.46
TOTAL ASSETS	184,249.46
LIABILITIES	
INTERFUND PAYABLES	-121,657.61
DEFERRED REVENUE	-62,691.77
TOTAL LIABILITIES	-184,349.38
FUND BALANCE	
UNASSIGNED FUND BALANCE	99.92
TOTAL FUND BALANCE FOR FUND 2	99.92

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	17,283.09
TOTAL ASSETS	17,283.09
FUND BALANCE	
UNASSIGNED FUND BALANCE	-17,283.09
TOTAL FUND BALANCE FOR FUND 21	-17,283.09

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
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LIABILITIES	
INTERFUND PAYABLES	-100,888.69
TOTAL LIABILITIES	-100,888.69
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-9,449.25
UNASSIGNED FUND BALANCE	110,337.94
TOTAL FUND BALANCE FOR FUND 320	100,888.69

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	980,304.52
INVENTORIES FOR CONSUMPTION	26,787.00
DEFERRED OUTFLOWS OPEB	107,859.00
DEFERRED OUTFLOWS PENSION	2,905,210.00
TOTAL ASSETS	4,020,160.52
LIABILITIES	
SICK LEAVE PAYABLE IN PROCESS	-13,537.00
UNFUNDED PENSION LIABILITIES	-2,417,009.00
UNFUNDED OPEB LIABILITIES	-338,003.00
UNFUNDED PENSION LIABILITIES	-1,242,713.00
DEFERRED INFLOW OPEB	-32,729.00
DEFERRED INFLOW PENSION	-90,842.00
TOTAL LIABILITIES	-4,134,833.00
FUND BALANCE	
UNRESTRICTED NET ASSETS	114,672.48
TOTAL FUND BALANCE FOR FUND 51	114,672.48

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	544,352.00
LAND IMPROVEMENTS	1,119,194.71
BUILDING & BUILD IMPROVEMENTS	42,014,391.38
TECHNOLOGY EQUIPMENT	519,417.64
VEHICLES	4,155,220.44
GENERAL EQUIPMENT	918,529.60
CONSTRUCTION IN PROGRESS	.65
TOTAL ASSETS	49,271,106.42
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	-29,003,969.25
TOTAL FUND BALANCE FOR FUND 8	-29,003,969.25

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