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|WAYNE COUNTY BOARD OF EDUCATION
|BALANCE SHEET FOR 2023 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
10	6101	CASH IN BANK	-317,592.39	3,440,383.69
		TOTAL ASSETS	-317,592.39	3,440,383.69

LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-5,155.37	-43,199.17
10	7603	PURCHASE OBLIGATIONS	547,008.29	1,011,101.22
		TOTAL LIABILITIES	541,852.92	967,902.05

FUND BALANCE				
10	6302	REVENUES CONTROL	-1,418,354.08	-4,514,783.10
10	7602	EXPENDITURES CONTROL	1,741,101.84	4,662,564.41
10	8742	COMMITTED - SICK LEAVE	.00	-61,447.62
10	8753	ASSIGNED-PURCH OBL - CURRENT	-547,008.29	-1,011,101.22
10	8770	UNASSIGNED FUND BALANCE	.00	-3,483,518.21
		TOTAL FUND BALANCE	-224,260.53	-4,408,285.74

		TOTAL LIABILITIES + FUND BALANCE	317,592.39	-3,440,383.69
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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
20	6101	CASH IN BANK	592,770.48	18,088.04
		TOTAL ASSETS	592,770.48	18,088.04

LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	17,797.89	453,145.50
		TOTAL LIABILITIES	17,797.89	453,145.50

FUND BALANCE				
20	6302	REVENUES CONTROL	-1,317,661.32	-1,936,408.36
20	7602	EXPENDITURES CONTROL	724,890.84	1,918,320.32
20	8731	RESTRICTED GRANTS	.00	5,020.75
20	8753	ASSIGNED-PURCH OBL - CURRENT	-17,797.89	-458,166.25
		TOTAL FUND BALANCE	-610,568.37	-471,233.54
		TOTAL LIABILITIES + FUND BALANCE	-592,770.48	-18,088.04
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FUND: 21 SPECIAL REV DIST ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS					
	21	6101	CASH IN BANK	7,173.82	110,219.85
			TOTAL ASSETS	7,173.82	110,219.85

LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-1,897.81	9,720.81
			TOTAL LIABILITIES	-1,897.81	9,720.81

FUND BALANCE					
	21	6302	REVENUES CONTROL	-11,300.00	-114,263.59
	21	7602	EXPENDITURES CONTROL	4,126.18	4,126.18
	21	8753	ASSIGNED-PURCH OBL - CURRENT	1,897.81	-9,720.81
	21	8770	UNASSIGNED FUND BALANCE	.00	-82.44
			TOTAL FUND BALANCE	-5,276.01	-119,940.66
			TOTAL LIABILITIES + FUND BALANCE	-7,173.82	-110,219.85
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FUND: 25 SPEC REV STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
25	6106	OTHER CASH	.00	296,637.62
TOTAL ASSETS			.00	296,637.62

FUND BALANCE				
25	6302	REVENUES CONTROL	.00	630.22
25	7602	EXPENDITURES CONTROL	.00	-8,203.74
25	8737	RESTRICTED - OTHER	.00	-289,064.10
TOTAL FUND BALANCE			.00	-296,637.62
TOTAL LIABILITIES + FUND BALANCE			.00	-296,637.62
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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
	31	6101 CASH IN BANK	.00	275,029.97
		TOTAL ASSETS	.00	275,029.97

FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-141,975.00
	31	8737 RESTRICTED - OTHER	.00	-133,054.97
		TOTAL FUND BALANCE	.00	-275,029.97

		TOTAL LIABILITIES + FUND BALANCE	.00	-275,029.97
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FUND: 320 BUILDING (FSPK) FUND (5% LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
32	6101	CASH IN BANK	.00	3,687,468.09
		TOTAL ASSETS	.00	3,687,468.09

FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-939,104.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-825,777.73
32	8737	RESTRICTED - OTHER	.00	-946,749.24
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-975,837.12
		TOTAL FUND BALANCE	.00	-3,687,468.09
		TOTAL LIABILITIES + FUND BALANCE	.00	-3,687,468.09
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
36	6101	CASH IN BANK	-166,530.17	2,487.85
		TOTAL ASSETS	-166,530.17	2,487.85

LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-48.00	2,976.60
		TOTAL LIABILITIES	-48.00	2,976.60

FUND BALANCE				
36	7602	EXPENDITURES CONTROL	166,530.17	304,994.33
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-307,482.18
36	8753	ASSIGNED-PURCH OBL - CURRENT	48.00	-2,976.60
		TOTAL FUND BALANCE	166,578.17	-5,464.45

		TOTAL LIABILITIES + FUND BALANCE	166,530.17	-2,487.85
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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
40	6101	CASH IN BANK	-129,679.34	-561,075.93
40	6105	CASH WITH FISCAL AGENTS	.00	5,049.29
TOTAL ASSETS			-129,679.34	-556,026.64

LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-109,475.70	9,924.30
TOTAL LIABILITIES			-109,475.70	9,924.30

FUND BALANCE				
40	7602	EXPENDITURES CONTROL	129,679.34	561,075.93
40	8737	RESTRICTED - OTHER	.00	-5,049.29
40	8753	ASSIGNED-PURCH OBL - CURRENT	109,475.70	-9,924.30
TOTAL FUND BALANCE			239,155.04	546,102.34
TOTAL LIABILITIES + FUND BALANCE			129,679.34	556,026.64
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-26,230.64	1,458,095.76
51	6104	PETTY CASH	2,802.02	7,320.34
51	6171	INVENTORIES FOR CONSUMPTION	.00	75,894.11
51	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	75,813.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	100,937.00
TOTAL ASSETS			-23,428.62	1,718,060.21
LIABILITIES				
51	75410	UNFUND PENSION LIAB-OPEB LIAB	.00	-174,509.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-554,461.00
51	7603	PURCHASE OBLIGATIONS	34,120.23	140,605.34
51	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-37,888.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-18,996.00
TOTAL LIABILITIES			34,120.23	-645,248.66
FUND BALANCE				
51	6302	REVENUES CONTROL	-264,161.69	-554,001.82
51	7602	EXPENDITURES CONTROL	287,590.31	493,222.24
51	87370	REST-OTHER OPEB ENTER FUND	.00	136,584.00
51	8737P	RESTRICTED-OTHER PENSION	.00	472,520.00
51	8739	RESTRICTED NET POSITION	.00	-1,480,530.63
51	8753	ASSIGNED-PURCH OBL - CURRENT	-34,120.23	-140,605.34
TOTAL FUND BALANCE			-10,691.61	-1,072,811.55
TOTAL LIABILITIES + FUND BALANCE			23,428.62	-1,718,060.21

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-1,802.13	15,612.67
52	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	7,348.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	9,784.00
TOTAL ASSETS			-1,802.13	32,744.67
LIABILITIES				
52	75410	UNFUND PENSION LIAB-OPEB LIAB	.00	-16,915.00
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-53,743.00
52	7603	PURCHASE OBLIGATIONS	-187.93	406.00
52	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-3,672.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-1,841.00
TOTAL LIABILITIES			-187.93	-75,765.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-11,921.00	-27,796.00
52	7602	EXPENDITURES CONTROL	13,723.13	33,567.07
52	87370	REST-OTHER OPEB ENTER FUND	.00	13,239.00
52	8737P	RESTRICTED-OTHER PENSION	.00	45,800.00
52	8739	RESTRICTED NET POSITION	.00	-21,383.74
52	8753	ASSIGNED-PURCH OBL - CURRENT	187.93	-406.00
TOTAL FUND BALANCE			1,990.06	43,020.33
TOTAL LIABILITIES + FUND BALANCE			1,802.13	-32,744.67

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
80	6201	LAND	.00	2,048,142.34
80	6211	LAND IMPROVEMENTS	.00	1,047,630.00
80	6212	ACCUM DEPREC-LAND IMPROVEMENTS	.00	-794,015.61
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	40,081,532.43
80	6222	ACCUMULATED DEPREC-BUILDINGS	.00	-17,322,709.89
80	6231	TECHNOLOGY EQUIPMENT	.00	815,930.61
80	6232	ACCUM DEPREC-TECHNOLOGY	.00	-565,953.65
80	6241	VEHICLES	.00	3,901,879.50
80	6242	ACCUMULATED DEPREC-VEHICLES	.00	-2,450,540.54
80	6251	MACHINERY AND EQUIPMENT	.00	351,487.17
80	6252	ACCUM DEPREC-MACHINERY&EQUIP	.00	-175,411.26
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	23,598,379.85
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-50,536,350.95
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00
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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
81	6221	BUILDINGS AND BUILDING IMPROVE	.00	2,164,517.00
81	6222	ACCUMULATED DEPREC-BUILDINGS	.00	-1,055,513.33
81	6251	MACHINERY AND EQUIPMENT	.00	689,242.71
81	6252	ACCUM DEPREC-MACHINERY&EQUIP	.00	-455,427.37
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,342,819.01
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00
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** END OF REPORT - Generated by LISA PYLES **