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|WAYNE COUNTY BOARD OF EDUCATION
|BALANCE SHEET FOR 2023 5

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
10	6101	CASH IN BANK	3,174,246.80	6,528,754.06
		TOTAL ASSETS	3,174,246.80	6,528,754.06
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LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,244.60	-39,057.11
10	7603	PURCHASE OBLIGATIONS	320,872.39	862,244.57
		TOTAL LIABILITIES	322,116.99	823,187.46
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FUND BALANCE				
10	6302	REVENUES CONTROL	-5,008,065.34	-14,627,326.60
10	7602	EXPENDITURES CONTROL	1,832,573.94	8,199,077.27
10	8742	COMMITTED - SICK LEAVE	.00	-61,447.62
10	8753	ASSIGNED-PURCH OBL - CURRENT	-320,872.39	-862,244.57
		TOTAL FUND BALANCE	-3,496,363.79	-7,351,941.52
TOTAL LIABILITIES + FUND BALANCE			-3,174,246.80	-6,528,754.06
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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
20	6101	CASH IN BANK	173,310.68	-151,630.28
		TOTAL ASSETS	173,310.68	-151,630.28

LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-26,346.34	271,304.26
		TOTAL LIABILITIES	-26,346.34	271,304.26

FUND BALANCE				
20	6302	REVENUES CONTROL	-848,008.12	-3,255,789.04
20	7602	EXPENDITURES CONTROL	674,697.44	3,407,419.32
20	8753	ASSIGNED-PURCH OBL - CURRENT	26,346.34	-271,304.26
		TOTAL FUND BALANCE	-146,964.34	-119,673.98

		TOTAL LIABILITIES + FUND BALANCE	-173,310.68	151,630.28
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FUND: 21 SPECIAL REV DIST ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS					
	21	6101	CASH IN BANK	-9,683.87	120,234.80
			TOTAL ASSETS	-9,683.87	120,234.80

LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-8,525.96	1,468.91
			TOTAL LIABILITIES	-8,525.96	1,468.91

FUND BALANCE					
	21	6302	REVENUES CONTROL	-1,346.00	-137,328.03
	21	7602	EXPENDITURES CONTROL	11,029.87	17,093.23
	21	8753	ASSIGNED-PURCH OBL - CURRENT	8,525.96	-1,468.91
			TOTAL FUND BALANCE	18,209.83	-121,703.71

			TOTAL LIABILITIES + FUND BALANCE	9,683.87	-120,234.80
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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	-288,433.88
	25	7602 EXPENDITURES CONTROL	.00	-8,203.74
		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	-275,029.97
		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	2,748,364.09
TOTAL ASSETS			.00	2,748,364.09

FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,885,853.24
32	7602	EXPENDITURES CONTROL	.00	939,104.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-825,777.73
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-975,837.12
TOTAL FUND BALANCE			.00	-2,748,364.09
TOTAL LIABILITIES + FUND BALANCE			.00	-2,748,364.09
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
36	6101	CASH IN BANK	-1,000.00	-201,883.22
		TOTAL ASSETS	-1,000.00	-201,883.22

LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	57,358.39
		TOTAL LIABILITIES	.00	57,358.39

FUND BALANCE				
36	6302	REVENUES CONTROL	-500.00	-500.00
36	7602	EXPENDITURES CONTROL	1,500.00	509,865.40
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-307,482.18
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-57,358.39
		TOTAL FUND BALANCE	1,000.00	144,524.83
		TOTAL LIABILITIES + FUND BALANCE	1,000.00	201,883.22
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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
40	6101	CASH IN BANK	-18,354.03	367,289.51
40	6105	CASH WITH FISCAL AGENTS	.00	5,068.46
TOTAL ASSETS			-18,354.03	372,357.97
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FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-956,877.74
40	7602	EXPENDITURES CONTROL	18,354.03	589,588.23
40	8737	RESTRICTED - OTHER	.00	-5,068.46
TOTAL FUND BALANCE			18,354.03	-372,357.97
TOTAL LIABILITIES + FUND BALANCE			18,354.03	-372,357.97
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-21,503.99	1,518,100.95
51	6104	PETTY CASH	1,173.53	6,644.85
51	6171	INVENTORIES FOR CONSUMPTION	.00	73,411.61
51	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	72,390.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	84,527.00
TOTAL ASSETS			-20,330.46	1,755,074.41
LIABILITIES				
51	75410	UNFUND PENSION LIAB-OPEB LIAB	.00	-136,222.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-453,771.00
51	7603	PURCHASE OBLIGATIONS	-68,896.84	58,017.74
51	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-74,990.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-91,195.00
TOTAL LIABILITIES			-68,896.84	-698,160.26
FUND BALANCE				
51	6302	REVENUES CONTROL	-270,886.57	-2,658,149.29
51	7602	EXPENDITURES CONTROL	291,217.03	1,059,991.88
51	87370	REST-OTHER OPEB ENTER FUND	.00	138,822.00
51	8737P	RESTRICTED-OTHER PENSION	.00	460,439.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	68,896.84	-58,017.74
TOTAL FUND BALANCE			89,227.30	-1,056,914.15
TOTAL LIABILITIES + FUND BALANCE			20,330.46	-1,755,074.41

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-1,697.78	12,723.69
52	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	7,146.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	8,344.00
TOTAL ASSETS			-1,697.78	28,213.69
LIABILITIES				
52	75410	UNFUND PENSION LIAB-OPEB LIAB	.00	-13,447.00
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-44,794.00
52	7603	PURCHASE OBLIGATIONS	-511.50	525.21
52	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-7,403.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-9,002.00
TOTAL LIABILITIES			-511.50	-74,120.79
FUND BALANCE				
52	6302	REVENUES CONTROL	-13,166.50	-73,591.24
52	7602	EXPENDITURES CONTROL	14,864.28	60,867.55
52	87370	REST-OTHER OPEB ENTER FUND	.00	13,704.00
52	8737P	RESTRICTED-OTHER PENSION	.00	45,452.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	511.50	-525.21
TOTAL FUND BALANCE			2,209.28	45,907.10
TOTAL LIABILITIES + FUND BALANCE			1,697.78	-28,213.69

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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	348,517.62
80	6252	ACCUM DEPREC-MACHINERY&EQUIP	.00	-175,411.26
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	24,358,915.93
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-51,293,917.48
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	692,212.26
81	6252	ACCUM DEPREC-MACHINERY&EQUIP	.00	-455,427.37
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,345,788.56
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00
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