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|WAYNE COUNTY BOARD OF EDUCATION  
|BALANCE SHEET FOR 2023 8

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-181,296.23	5,215,448.98
10	6131	SPECIAL REVENUE FUND	-47,158.89	.00
TOTAL ASSETS			-228,455.12	5,215,448.98
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	3,133.71	-44,025.18
10	7603	PURCHASE OBLIGATIONS	-261,494.73	432,834.54
TOTAL LIABILITIES			-258,361.02	388,809.36
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,651,507.42	-19,063,409.65
10	7602	EXPENDITURES CONTROL	1,876,828.83	13,953,433.47
10	8742	COMMITTED - SICK LEAVE	.00	-61,447.62
10	8753	ASSIGNED-PURCH OBL - CURRENT	261,494.73	-432,834.54
TOTAL FUND BALANCE			486,816.14	-5,604,258.34
TOTAL LIABILITIES + FUND BALANCE			228,455.12	-5,215,448.98

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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-70,848.69	-20,327.63
20	6130	INTERFUND RECEIVABLES	47,158.89	.00
TOTAL ASSETS			-23,689.80	-20,327.63
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-14,500.03	292,255.80
TOTAL LIABILITIES			-14,500.03	292,255.80
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-519,064.79	-5,083,086.57
20	7602	EXPENDITURES CONTROL	542,754.59	5,103,414.20
20	8753	ASSIGNED-PURCH OBL - CURRENT	14,500.03	-292,255.80
TOTAL FUND BALANCE			38,189.83	-271,928.17
TOTAL LIABILITIES + FUND BALANCE			23,689.80	20,327.63

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FUND: 21 SPECIAL REV DIST ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	21	6101	CASH IN BANK	13,882.19	129,893.92
			TOTAL ASSETS	13,882.19	129,893.92
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LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-240.51	15,574.97
			TOTAL LIABILITIES	-240.51	15,574.97
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FUND BALANCE					
	21	6302	REVENUES CONTROL	-14,270.00	-152,072.23
	21	7602	EXPENDITURES CONTROL	387.81	22,178.31
	21	8753	ASSIGNED-PURCH OBL - CURRENT	240.51	-15,574.97
			TOTAL FUND BALANCE	-13,641.68	-145,468.89
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			TOTAL LIABILITIES + FUND BALANCE	-13,882.19	-129,893.92
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FUND: 25 SPEC REV STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	25	6106 OTHER CASH	.00	296,637.62
		TOTAL ASSETS	.00	296,637.62
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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
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		TOTAL LIABILITIES + FUND BALANCE	.00	-296,637.62
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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	31	6101 CASH IN BANK	.00	275,029.97
		TOTAL ASSETS	.00	275,029.97
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FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-275,029.97
		TOTAL FUND BALANCE	.00	-275,029.97
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		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
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ASSETS				
32	6101	CASH IN BANK	.00	3,822,742.09
TOTAL ASSETS			.00	3,822,742.09
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FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-2,960,231.24
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	-3,822,742.09
TOTAL LIABILITIES + FUND BALANCE			.00	-3,822,742.09
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
36	6101	CASH IN BANK	-150,922.69	-413,883.91
		TOTAL ASSETS	-150,922.69	-413,883.91
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LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-3,187.62	73,158.39
		TOTAL LIABILITIES	-3,187.62	73,158.39
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FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-500.00
36	7602	EXPENDITURES CONTROL	150,922.69	721,866.09
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-307,482.18
36	8753	ASSIGNED-PURCH OBL - CURRENT	3,187.62	-73,158.39
		TOTAL FUND BALANCE	154,110.31	340,725.52
		TOTAL LIABILITIES + FUND BALANCE	150,922.69	413,883.91
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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	872.23	169,510.82
40	6105	CASH WITH FISCAL AGENTS	.00	5,068.46
TOTAL ASSETS			872.23	174,579.28
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LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	679,658.34	679,658.34
TOTAL LIABILITIES			679,658.34	679,658.34
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FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-956,005.51
40	7602	EXPENDITURES CONTROL	-872.23	786,494.69
40	8737	RESTRICTED - OTHER	.00	-5,068.46
40	8753	ASSIGNED-PURCH OBL - CURRENT	-679,658.34	-679,658.34
TOTAL FUND BALANCE			-680,530.57	-854,237.62
TOTAL LIABILITIES + FUND BALANCE			-872.23	-174,579.28
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	85,699.25	1,620,910.92
51	6104	PETTY CASH	-1,008.03	5,392.66
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			84,691.22	1,856,632.19
<b>LIABILITIES</b>				
51	75410	UNFUND PENSION LIAB-OPEB LIAB	.00	-136,222.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-453,771.00
51	7603	PURCHASE OBLIGATIONS	-11,851.39	107,340.97
51	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-74,990.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-91,195.00
TOTAL LIABILITIES			-11,851.39	-648,837.03
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-317,319.93	-3,483,420.25
51	7602	EXPENDITURES CONTROL	232,628.71	1,783,705.06
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	11,851.39	-107,340.97
TOTAL FUND BALANCE			-72,839.83	-1,207,795.16
TOTAL LIABILITIES + FUND BALANCE			-84,691.22	-1,856,632.19

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
52	6101	CASH IN BANK	-1,116.02	9,854.79
52	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	7,146.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	8,344.00
TOTAL ASSETS			-1,116.02	25,344.79
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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	95.40	460.26
52	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-7,403.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-9,002.00
TOTAL LIABILITIES			95.40	-74,185.74
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FUND BALANCE				
52	6302	REVENUES CONTROL	-12,655.00	-108,950.24
52	7602	EXPENDITURES CONTROL	13,771.02	99,095.45
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	-95.40	-460.26
TOTAL FUND BALANCE			1,020.62	48,840.95
TOTAL LIABILITIES + FUND BALANCE			1,116.02	-25,344.79
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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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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
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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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