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|WAYNE COUNTY BOARD OF EDUCATION  
|BALANCE SHEET FOR 2023 9

|P 1  
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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
10	6101	CASH IN BANK	174,780.02	5,396,220.81
		TOTAL ASSETS	174,780.02	5,396,220.81
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LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-749.03	-44,774.21
10	7603	PURCHASE OBLIGATIONS	22,834.74	473,184.08
		TOTAL LIABILITIES	22,085.71	428,409.87
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FUND BALANCE				
10	6302	REVENUES CONTROL	-1,731,332.04	-20,794,741.69
10	7602	EXPENDITURES CONTROL	1,557,301.05	15,504,742.71
10	8742	COMMITTED - SICK LEAVE	.00	-61,447.62
10	8753	ASSIGNED-PURCH OBL - CURRENT	-22,834.74	-473,184.08
		TOTAL FUND BALANCE	-196,865.73	-5,824,630.68
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TOTAL LIABILITIES + FUND BALANCE			-174,780.02	-5,396,220.81
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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
20	6101	CASH IN BANK	-585,711.47	-610,990.99
		TOTAL ASSETS	-585,711.47	-610,990.99
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LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	81,222.52	397,151.13
		TOTAL LIABILITIES	81,222.52	397,151.13
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FUND BALANCE				
20	6302	REVENUES CONTROL	-744,013.47	-5,827,100.04
20	7602	EXPENDITURES CONTROL	1,329,724.94	6,438,091.03
20	8753	ASSIGNED-PURCH OBL - CURRENT	-81,222.52	-397,151.13
		TOTAL FUND BALANCE	504,488.95	213,839.86
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		TOTAL LIABILITIES + FUND BALANCE	585,711.47	610,990.99
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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	9,645.72	139,539.64
			TOTAL ASSETS	9,645.72	139,539.64
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LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	16,350.53	31,925.50
			TOTAL LIABILITIES	16,350.53	31,925.50
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FUND BALANCE					
	21	6302	REVENUES CONTROL	-10,385.23	-162,457.46
	21	7602	EXPENDITURES CONTROL	739.51	22,917.82
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-16,350.53	-31,925.50
			TOTAL FUND BALANCE	-25,996.25	-171,465.14
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			TOTAL LIABILITIES + FUND BALANCE	-9,645.72	-139,539.64
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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	-581,524.20	3,241,217.89
		TOTAL ASSETS	-581,524.20	3,241,217.89
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FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-2,960,231.24
32	7602	EXPENDITURES CONTROL	581,524.20	1,520,628.20
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-825,777.73
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-975,837.12
		TOTAL FUND BALANCE	581,524.20	-3,241,217.89
		TOTAL LIABILITIES + FUND BALANCE	581,524.20	-3,241,217.89
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
36	6101	CASH IN BANK	927,658.63	513,774.72
		TOTAL ASSETS	927,658.63	513,774.72
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LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-61,969.63	15,800.00
		TOTAL LIABILITIES	-61,969.63	15,800.00
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FUND BALANCE				
36	6302	REVENUES CONTROL	-1,253,680.04	-1,254,180.04
36	7602	EXPENDITURES CONTROL	326,021.41	1,047,887.50
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-307,482.18
36	8753	ASSIGNED-PURCH OBL - CURRENT	61,969.63	-15,800.00
		TOTAL FUND BALANCE	-865,689.00	-529,574.72
		TOTAL LIABILITIES + FUND BALANCE	-927,658.63	-513,774.72
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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	-679,658.34	-510,147.52
40	6105	CASH WITH FISCAL AGENTS	.00	5,068.46
TOTAL ASSETS			-679,658.34	-505,079.06
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LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-485,327.04	194,331.30
TOTAL LIABILITIES			-485,327.04	194,331.30
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FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-956,005.51
40	7602	EXPENDITURES CONTROL	679,658.34	1,466,153.03
40	8737	RESTRICTED - OTHER	.00	-5,068.46
40	8753	ASSIGNED-PURCH OBL - CURRENT	485,327.04	-194,331.30
TOTAL FUND BALANCE			1,164,985.38	310,747.76
TOTAL LIABILITIES + FUND BALANCE			679,658.34	505,079.06
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-34,102.19	1,585,768.81
51	6104	PETTY CASH	2,577.21	7,969.87
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			-31,524.98	1,824,067.29
<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	108,893.21	223,186.55
51	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-74,990.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-91,195.00
TOTAL LIABILITIES			108,893.21	-532,991.45
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-270,646.40	-3,754,066.65
51	7602	EXPENDITURES CONTROL	302,171.38	2,086,916.36
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	-108,893.21	-223,186.55
TOTAL FUND BALANCE			-77,368.23	-1,291,075.84
TOTAL LIABILITIES + FUND BALANCE			31,524.98	-1,824,067.29

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
52	6101	CASH IN BANK	1,492.27	11,347.06
52	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	7,146.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	8,344.00
TOTAL ASSETS			1,492.27	26,837.06
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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	-30.58	429.68
52	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-7,403.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-9,002.00
TOTAL LIABILITIES			-30.58	-74,216.32
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FUND BALANCE				
52	6302	REVENUES CONTROL	-13,727.00	-122,677.24
52	7602	EXPENDITURES CONTROL	12,234.73	111,330.18
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	30.58	-429.68
TOTAL FUND BALANCE			-1,461.69	47,379.26
TOTAL LIABILITIES + FUND BALANCE			-1,492.27	-26,837.06
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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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