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|WAYNE COUNTY BOARD OF EDUCATION
|BALANCE SHEET FOR 2023 12

|P 1
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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -1,862,624.92 | 3,844,426.00 |
| 10 | 6153 | ACCOUNTS RECEIVABLE | 767.15 | 767.15 |
| TOTAL ASSETS | | | -1,861,857.77 | 3,845,193.15 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | -176,309.97 | -176,309.97 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 43,750.35 | .00 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -679,159.13 | 215,947.32 |
| TOTAL LIABILITIES | | | -811,718.75 | 39,637.35 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,456,872.75 | -26,028,658.90 |
| 10 | 7602 | EXPENDITURES CONTROL | 3,451,290.14 | 22,421,223.34 |
| 10 | 8742 | COMMITTED - SICK LEAVE | .00 | -61,447.62 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 679,159.13 | -215,947.32 |
| TOTAL FUND BALANCE | | | 2,673,576.52 | -3,884,830.50 |
| TOTAL LIABILITIES + FUND BALANCE | | | 1,861,857.77 | -3,845,193.15 |

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|WAYNE COUNTY BOARD OF EDUCATION
|BALANCE SHEET FOR 2023 12

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| FUND: 2 SPECIAL REVENUE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| <hr/> | | | | |
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -499,495.11 | -926,855.20 |
| | | TOTAL ASSETS | -499,495.11 | -926,855.20 |
| <hr/> | | | | |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | -174,075.95 | -174,075.95 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -175,166.03 | 130,342.24 |
| | | TOTAL LIABILITIES | -349,241.98 | -43,733.71 |
| <hr/> | | | | |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -926,906.23 | -9,264,420.16 |
| 20 | 7602 | EXPENDITURES CONTROL | 1,600,477.29 | 10,365,351.31 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 175,166.03 | -130,342.24 |
| | | TOTAL FUND BALANCE | 848,737.09 | 970,588.91 |
| TOTAL LIABILITIES + FUND BALANCE | | | 499,495.11 | 926,855.20 |
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|WAYNE COUNTY BOARD OF EDUCATION
|BALANCE SHEET FOR 2023 12

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| FUND: 21 SPECIAL REV DIST ACTIVITY FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|--------------------|------|------------------------------|--------------------------|--------------------|
| <hr/> | | | | | |
| ASSETS | | | | | |
| | 21 | 6101 | CASH IN BANK | 3,663.10 | 117,098.09 |
| | 21 | 6153 | ACCOUNTS RECEIVABLE | 16,161.86 | 16,161.86 |
| | TOTAL ASSETS | | | 19,824.96 | 133,259.95 |
| <hr/> | | | | | |
| LIABILITIES | | | | | |
| | 21 | 7421 | ACCOUNTS PAYABLE | -279.60 | -279.60 |
| | 21 | 7603 | PURCHASE OBLIGATIONS | -16,202.80 | 281.95 |
| | TOTAL LIABILITIES | | | -16,482.40 | 2.35 |
| <hr/> | | | | | |
| FUND BALANCE | | | | | |
| | 21 | 6302 | REVENUES CONTROL | -21,012.86 | -183,568.22 |
| | 21 | 7602 | EXPENDITURES CONTROL | 1,467.50 | 50,587.87 |
| | 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 16,202.80 | -281.95 |
| | TOTAL FUND BALANCE | | | -3,342.56 | -133,262.30 |
| <hr/> | | | | | |
| TOTAL LIABILITIES + FUND BALANCE | | | | -19,824.96 | -133,259.95 |
| <hr/> <hr/> | | | | | |

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|WAYNE COUNTY BOARD OF EDUCATION
|BALANCE SHEET FOR 2023 12

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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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|WAYNE COUNTY BOARD OF EDUCATION
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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| ----- | | | | |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -417,004.97 |
| 31 | 7602 | EXPENDITURES CONTROL | .00 | 417,004.97 |
| TOTAL FUND BALANCE | | | ----- | ----- |
| | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | ----- | ----- |
| | | | .00 | .00 |
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|WAYNE COUNTY BOARD OF EDUCATION
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| FUND: 320 BUILDING (FSPK) FUND (5% LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--|------|--------------------------------|--------------------------|--------------------|
| ----- | | | | |
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | 816,234.00 | 2,666,178.07 |
| TOTAL ASSETS | | | 816,234.00 | 2,666,178.07 |
| ----- | | | | |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | -871,454.00 | -3,831,685.24 |
| 32 | 7602 | EXPENDITURES CONTROL | 55,220.00 | 2,967,122.02 |
| 32 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR | .00 | -825,777.73 |
| 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -975,837.12 |
| TOTAL FUND BALANCE | | | -816,234.00 | -2,666,178.07 |
| TOTAL LIABILITIES + FUND BALANCE | | | -816,234.00 | -2,666,178.07 |
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|WAYNE COUNTY BOARD OF EDUCATION
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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| <hr/> | | | | |
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -181,519.91 | 621,905.29 |
| | | TOTAL ASSETS | -181,519.91 | 621,905.29 |
| <hr/> | | | | |
| LIABILITIES | | | | |
| 36 | 7421 | ACCOUNTS PAYABLE | -1,543.00 | -1,543.00 |
| 36 | 7603 | PURCHASE OBLIGATIONS | -25,916.51 | 208,577.38 |
| | | TOTAL LIABILITIES | -27,459.51 | 207,034.38 |
| <hr/> | | | | |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -396,970.16 | -3,219,955.67 |
| 36 | 7602 | EXPENDITURES CONTROL | 580,033.07 | 2,907,075.56 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -307,482.18 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 25,916.51 | -208,577.38 |
| | | TOTAL FUND BALANCE | 208,979.42 | -828,939.67 |
| TOTAL LIABILITIES + FUND BALANCE | | | 181,519.91 | -621,905.29 |
| | | | ===== | ===== |

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ----- | | | | |
| ASSETS | | | | |
| 40 | 6105 | CASH WITH FISCAL AGENTS | .00 | 5,068.46 |
| | | TOTAL ASSETS | .00 | 5,068.46 |
| ----- | | | | |
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | .00 | -1,661,054.30 |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 1,661,054.30 |
| 40 | 8737 | RESTRICTED - OTHER | .00 | -5,068.46 |
| | | TOTAL FUND BALANCE | .00 | -5,068.46 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -5,068.46 |
| | | | ===== | ===== |

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -36,188.01 | 1,717,949.37 |
| 51 | 6104 | PETTY CASH | -3,727.08 | 1,000.09 |
| 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 | | | -39,915.09 | 1,949,278.07 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | -297.03 | -297.03 |
| 51 | 75410 | UNFUND PENSION LIAB-OPEB LIAB | .00 | -136,222.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITIES | .00 | -453,771.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -122,597.77 | 450.00 |
| 51 | 77000 | DEF INFLOW OF RES-OPEB LIAB | .00 | -74,990.00 |
| 51 | 7700P | DEFERRED INFLOW OF RESOURCES | .00 | -91,195.00 |
| TOTAL LIABILITIES | | | -122,894.80 | -756,025.03 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -262,429.01 | -4,640,716.75 |
| 51 | 7602 | EXPENDITURES CONTROL | 302,641.13 | 2,848,652.71 |
| 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 | 122,597.77 | -450.00 |
| TOTAL FUND BALANCE | | | 162,809.89 | -1,193,253.04 |
| TOTAL LIABILITIES + FUND BALANCE | | | 39,915.09 | -1,949,278.07 |

| FUND: 52 DAY CARE OPERATIONS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -7,005.92 | 1,842.37 |
| 52 | 6153 | ACCOUNTS RECEIVABLE | 970.00 | 970.00 |
| 52 | 64000 | DEF OUTFLOWS RES-OPEB LIAB | .00 | 7,146.00 |
| 52 | 6400P | DEFERRED OUTFLOWS OF RESOURCES | .00 | 8,344.00 |
| TOTAL ASSETS | | | -6,035.92 | 18,302.37 |
| LIABILITIES | | | | |
| 52 | 7421 | ACCOUNTS PAYABLE | -385.59 | -385.59 |
| 52 | 75410 | UNFUND PENSION LIAB-OPEB LIAB | .00 | -13,447.00 |
| 52 | 7541P | UNFUNDED PENSION LIABILITIES | .00 | -44,794.00 |
| 52 | 7603 | PURCHASE OBLIGATIONS | -353.32 | .00 |
| 52 | 77000 | DEF INFLOW OF RES-OPEB LIAB | .00 | -7,403.00 |
| 52 | 7700P | DEFERRED INFLOW OF RESOURCES | .00 | -9,002.00 |
| TOTAL LIABILITIES | | | -738.91 | -75,031.59 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -17,984.00 | -164,983.24 |
| 52 | 7602 | EXPENDITURES CONTROL | 24,405.51 | 162,556.46 |
| 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 | 353.32 | .00 |
| TOTAL FUND BALANCE | | | 6,774.83 | 56,729.22 |
| TOTAL LIABILITIES + FUND BALANCE | | | 6,035.92 | -18,302.37 |

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <hr/> | | | | |
| 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 | 56,654.25 | 40,138,186.68 |
| 80 | 6222 | ACCUMULATED DEPREC-BUILDINGS | .00 | -17,322,709.89 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | 17,099.38 | 833,029.99 |
| 80 | 6232 | ACCUM DEPREC-TECHNOLOGY | .00 | -565,953.65 |
| 80 | 6241 | VEHICLES | 555,465.00 | 4,336,030.50 |
| 80 | 6242 | ACCUMULATED DEPREC-VEHICLES | .00 | -2,330,684.87 |
| 80 | 6251 | MACHINERY AND EQUIPMENT | 32,430.00 | 380,947.62 |
| 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 | -661,648.63 | -51,955,566.11 |
| TOTAL ASSETS | | | .00 | -1,458.33 |
| <hr/> | | | | |
| FUND BALANCE | | | | |
| 80 | 6302 | REVENUES CONTROL | .00 | 1,333.33 |
| 80 | 7602 | EXPENDITURES CONTROL | .00 | 125.00 |
| TOTAL FUND BALANCE | | | .00 | 1,458.33 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | 1,458.33 |
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|WAYNE COUNTY BOARD OF EDUCATION
|BALANCE SHEET FOR 2023 12

|P 12
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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 | 6241 | VEHICLES | 172,346.00 | 172,346.00 |
| 81 | 6251 | MACHINERY AND EQUIPMENT | 88,502.53 | 762,663.47 |
| 81 | 6252 | ACCUM DEPREC-MACHINERY&EQUIP | .00 | -444,695.80 |
| 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | -260,848.53 | -1,606,637.09 |
| TOTAL ASSETS | | | ----- | ----- |
| | | | .00 | -7,319.75 |
| ----- | | | | |
| FUND BALANCE | | | | |
| 81 | 6302 | REVENUES CONTROL | .00 | 6,468.62 |
| 81 | 7602 | EXPENDITURES CONTROL | .00 | 851.13 |
| TOTAL FUND BALANCE | | | ----- | ----- |
| | | | .00 | 7,319.75 |
| TOTAL LIABILITIES + FUND BALANCE | | | ----- | ----- |
| | | | .00 | 7,319.75 |
| | | | ===== | ===== |

** END OF REPORT - Generated by LISA PYLES **