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WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2025 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-250,655.42	3,231,986.99
10	6130	INTERFUND RECEIVABLES	.00	-31,167.54
10	6153	ACCOUNTS RECEIVABLE	.00	-3,153.25
TOTAL ASSETS			-250,655.42	3,197,666.20
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	128,101.28	140,413.54
10	7475	CERS PAYABLE	-130,489.48	-185,745.70
10	7603	PURCHASE OBLIGATIONS	-180,646.87	514,365.61
TOTAL LIABILITIES			-183,035.07	469,033.45
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,693,349.44	-4,814,203.57
10	7602	EXPENDITURES CONTROL	1,946,393.06	5,222,435.34
10	8742	COMMITTED - SICK LEAVE	.00	-26,919.85
10	8753	ASSIGNED-PURCH OBL - CURRENT	180,646.87	-514,365.61
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	39,574.35
10	8770	UNASSIGNED FUND BALANCE	.00	-3,573,220.31
TOTAL FUND BALANCE			433,690.49	-3,666,699.65
TOTAL LIABILITIES + FUND BALANCE			250,655.42	-3,197,666.20

FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-1,024,072.79	-1,566,068.68
20	6180	PREPAID EXPENDITURES	.00	2,336.95
TOTAL ASSETS			-1,024,072.79	-1,563,731.73
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	31,167.54
20	7421	ACCOUNTS PAYABLE	.00	-31,167.54
20	7603	PURCHASE OBLIGATIONS	-10,051.80	340,967.32
TOTAL LIABILITIES			-10,051.80	340,967.32
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,176,075.36	-2,495,490.18
20	7602	EXPENDITURES CONTROL	2,200,148.15	4,046,440.70
20	8731	RESTRICTED GRANTS	.00	23,626.31
20	8753	ASSIGNED-PURCH OBL - CURRENT	10,051.80	-309,799.78
20	8770	UNASSIGNED FUND BALANCE	.00	-42,012.64
TOTAL FUND BALANCE			1,034,124.59	1,222,764.41
TOTAL LIABILITIES + FUND BALANCE			1,024,072.79	1,563,731.73

FUND: 21 SPECIAL REV DIST ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS					
	21	6101	CASH IN BANK	-425.46	145,034.17
			TOTAL ASSETS	-425.46	145,034.17

LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-608.60	212.88
			TOTAL LIABILITIES	-608.60	212.88

FUND BALANCE					
	21	6302	REVENUES CONTROL	-240.00	-146,421.13
	21	7602	EXPENDITURES CONTROL	665.46	1,386.96
	21	8753	ASSIGNED-PURCH OBL - CURRENT	608.60	-212.88
			TOTAL FUND BALANCE	1,034.06	-145,247.05

			TOTAL LIABILITIES + FUND BALANCE	425.46	-145,034.17
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FUND: 25 SPEC REV STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
	25	6106 OTHER CASH	.00	407,332.35
		TOTAL ASSETS	.00	407,332.35

FUND BALANCE				
	25	8740 COMMITTED FUND BALANCE	.00	-407,332.35
		TOTAL FUND BALANCE	.00	-407,332.35

		TOTAL LIABILITIES + FUND BALANCE	.00	-407,332.35
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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
31	6101	CASH IN BANK	.00	252,753.31
		TOTAL ASSETS	.00	252,753.31

FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-135,000.00
31	8737	RESTRICTED - OTHER	.00	-117,753.31
		TOTAL FUND BALANCE	.00	-252,753.31

		TOTAL LIABILITIES + FUND BALANCE	.00	-252,753.31
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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	4,058,695.03
TOTAL ASSETS			.00	4,058,695.03
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FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,056,604.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-976,374.85
32	8737	RESTRICTED - OTHER	.00	-1,161,152.96
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-864,563.22
TOTAL FUND BALANCE			.00	-4,058,695.03
TOTAL LIABILITIES + FUND BALANCE			.00	-4,058,695.03
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
36	6101	CASH IN BANK	-6,563.52	527,523.77
	TOTAL ASSETS		-6,563.52	527,523.77

LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	319,756.44	326,319.96
	TOTAL LIABILITIES		319,756.44	326,319.96

FUND BALANCE				
36	6302	REVENUES CONTROL	-1,434,021.92	-2,087,344.32
36	7602	EXPENDITURES CONTROL	1,440,585.44	2,095,702.75
36	8731	RESTRICTED GRANTS	.00	-182,945.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-352,895.41
36	8753	ASSIGNED-PURCH OBL - CURRENT	-319,756.44	-326,319.96
36	8770	UNASSIGNED FUND BALANCE	.00	-41.79
	TOTAL FUND BALANCE		-313,192.92	-853,843.73

TOTAL LIABILITIES + FUND BALANCE			6,563.52	-527,523.77
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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	-115,241.16	-638,333.62
40	6105	CASH WITH FISCAL AGENTS	.00	7,711.13
TOTAL ASSETS			-115,241.16	-630,622.49
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LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	5,268.29	5,268.29
TOTAL LIABILITIES			5,268.29	5,268.29
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FUND BALANCE				
40	7602	EXPENDITURES CONTROL	115,241.16	638,333.62
40	8737	RESTRICTED - OTHER	.00	-7,711.13
40	8753	ASSIGNED-PURCH OBL - CURRENT	-5,268.29	-5,268.29
TOTAL FUND BALANCE			109,972.87	625,354.20
TOTAL LIABILITIES + FUND BALANCE			115,241.16	630,622.49
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-88,011.60	1,450,015.02
51	6104	PETTY CASH	-3,507.48	1,000.00
51	6153	ACCOUNTS RECEIVABLE	.00	-1,419.95
51	6171	INVENTORIES FOR CONSUMPTION	.00	61,232.94
51	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	95,482.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	184,408.00
TOTAL ASSETS			-91,519.08	1,790,718.01
LIABILITIES				
51	75410	UNFUND PENSION LIAB-OPEB LIAB	.00	-164,048.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-600,943.00
51	7603	PURCHASE OBLIGATIONS	-69,689.75	79,473.18
51	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-87,278.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-74,667.00
TOTAL LIABILITIES			-69,689.75	-847,462.82
FUND BALANCE				
51	6302	REVENUES CONTROL	-219,256.09	-231,985.80
51	7602	EXPENDITURES CONTROL	310,775.17	541,237.38
51	87370	REST-OTHER OPEB ENTER FUND	.00	155,844.00
51	8737P	RESTRICTED-OTHER PENSION	.00	491,202.00
51	8739	RESTRICTED NET POSITION	.00	-1,846,820.58
51	8753	ASSIGNED-PURCH OBL - CURRENT	69,689.75	-79,473.18
51	8770	UNASSIGNED FUND BALANCE	.00	26,740.99
TOTAL FUND BALANCE			161,208.83	-943,255.19
TOTAL LIABILITIES + FUND BALANCE			91,519.08	-1,790,718.01

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
52	6101	CASH IN BANK	95.31	7,384.62
52	6153	ACCOUNTS RECEIVABLE	.00	-1,120.00
52	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	13,972.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	26,985.00
TOTAL ASSETS			95.31	47,221.62
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LIABILITIES				
52	75410	UNFUND PENSION LIAB-OPEB LIAB	.00	-24,006.00
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-87,938.00
52	7603	PURCHASE OBLIGATIONS	37.61	229.94
52	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-12,772.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-10,926.00
TOTAL LIABILITIES			37.61	-135,412.06
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FUND BALANCE				
52	6302	REVENUES CONTROL	-12,550.00	-36,040.00
52	7602	EXPENDITURES CONTROL	12,454.69	40,631.74
52	87370	REST-OTHER OPEB ENTER FUND	.00	22,806.00
52	8737P	RESTRICTED-OTHER PENSION	.00	71,879.00
52	8739	RESTRICTED NET POSITION	.00	-10,832.57
52	8753	ASSIGNED-PURCH OBL - CURRENT	-37.61	-229.94
52	8770	UNASSIGNED FUND BALANCE	.00	-23.79
TOTAL FUND BALANCE			-132.92	88,190.44
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TOTAL LIABILITIES + FUND BALANCE			-95.31	-47,221.62
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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
80	6201	LAND	.00	2,045,892.34
80	6211	LAND IMPROVEMENTS	.00	1,078,957.43
80	6212	ACCUM DEPREC-LAND IMPROVEMENTS	.00	-792,386.39
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	55,675,997.31
80	6222	ACCUMULATED DEPREC-BUILDINGS	.00	-18,202,822.85
80	6231	TECHNOLOGY EQUIPMENT	.00	657,683.69
80	6232	ACCUM DEPREC-TECHNOLOGY	.00	-523,115.75
80	6241	VEHICLES	.00	4,692,270.05
80	6242	ACCUMULATED DEPREC-VEHICLES	.00	-2,656,393.20
80	6251	MACHINERY AND EQUIPMENT	.00	390,891.60
80	6252	ACCUM DEPREC-MACHINERY&EQUIP	.00	-213,022.87
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	28,052,233.82
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-70,206,185.18
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	1,721,119.05
81	6222	ACCUMULATED DEPREC-BUILDINGS	.00	-834,800.44
81	6241	VEHICLES	.00	172,346.00
81	6242	ACCUMULATED DEPREC-VEHICLES	.00	-37,341.63
81	6251	MACHINERY AND EQUIPMENT	.00	730,781.51
81	6252	ACCUM DEPREC-MACHINERY&EQUIP	.00	-485,707.01
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,266,397.48
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00
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