

10/09/2025 12:30 |WAYNE COUNTY BOARD OF EDUCATION
9581snea |BALANCE SHEET FOR 2026 3

|P 1
|glbalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
	10	6101 CASH IN BANK	254,918.89	3,274,082.74
		TOTAL ASSETS	254,918.89	3,274,082.74

LIABILITIES				
	10	7461 ACCR SALARIES & BENEFIT PAYABLE	43,130.46	-39,731.69
	10	7603 PURCHASE OBLIGATIONS	-348,375.13	550,196.11
		TOTAL LIABILITIES	-305,244.67	510,464.42

FUND BALANCE				
	10	6302 REVENUES CONTROL	-2,392,745.54	-5,625,603.44
	10	7602 EXPENDITURES CONTROL	2,094,696.19	5,937,641.45
	10	8742 COMMITTED - SICK LEAVE	.00	-33,755.49
	10	8753 ASSIGNED-PURCH OBL - CURRENT	348,375.13	-550,196.11
	10	8770 UNASSIGNED FUND BALANCE	.00	-3,512,633.57
		TOTAL FUND BALANCE	50,325.78	-3,784,547.16
		TOTAL LIABILITIES + FUND BALANCE	-254,918.89	-3,274,082.74
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10/09/2025 12:30 |WAYNE COUNTY BOARD OF EDUCATION
9581snea |BALANCE SHEET FOR 2026 3

|P 2
|glbalsh

FUND: 2 SPECIAL REVENUE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS					
	20	6101	CASH IN BANK	-191,696.55	-181,738.93
	20	6180	PREPAID EXPENDITURES	.00	2,336.95
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			TOTAL ASSETS	-191,696.55	-179,401.98

LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-56,771.99	112,982.93
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			TOTAL LIABILITIES	-56,771.99	112,982.93

FUND BALANCE					
	20	6302	REVENUES CONTROL	-436,218.66	-1,262,759.37
	20	7602	EXPENDITURES CONTROL	627,915.21	1,441,821.81
	20	8731	RESTRICTED GRANTS	.00	54,793.85
	20	8753	ASSIGNED-PURCH OBL - CURRENT	56,771.99	-112,982.93
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-54,793.85
	20	8770	UNASSIGNED FUND BALANCE	.00	339.54
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			TOTAL FUND BALANCE	248,468.54	66,419.05
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			TOTAL LIABILITIES + FUND BALANCE	191,696.55	179,401.98
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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	16,989.19	237,633.34
			TOTAL ASSETS	-----	-----
				16,989.19	237,633.34
LIABILITIES				-----	-----
	21	7603	PURCHASE OBLIGATIONS	-1,397.01	1,219.10
			TOTAL LIABILITIES	-----	-----
				-1,397.01	1,219.10
FUND BALANCE				-----	-----
	21	6302	REVENUES CONTROL	-19,805.00	-240,476.09
	21	7602	EXPENDITURES CONTROL	2,815.81	2,842.75
	21	8753	ASSIGNED-PURCH OBL - CURRENT	1,397.01	-1,219.10
			TOTAL FUND BALANCE	-----	-----
				-15,592.18	-238,852.44
			TOTAL LIABILITIES + FUND BALANCE	-----	-----
				-16,989.19	-237,633.34
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FUND: 25 SPEC REV STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS					
	25	6106	OTHER CASH	.00	379,285.20
			TOTAL ASSETS	.00	379,285.20
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FUND BALANCE					
	25	6302	REVENUES CONTROL	.00	-379,285.20
			TOTAL FUND BALANCE	.00	-379,285.20
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			TOTAL LIABILITIES + FUND BALANCE	.00	-379,285.20
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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS					
	31	6101	CASH IN BANK	.00	163,044.75
			TOTAL ASSETS	.00	163,044.75
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FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-134,665.00
	31	7602	EXPENDITURES CONTROL	.00	11,500.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-39,879.75
			TOTAL FUND BALANCE	.00	-163,044.75
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			TOTAL LIABILITIES + FUND BALANCE	.00	-163,044.75
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FUND: 320 BUILDING (FSPK) FUND (5% LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-267,900.00	3,940,084.69
TOTAL ASSETS			-267,900.00	3,940,084.69
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,015,036.00
32	7602	EXPENDITURES CONTROL	267,900.00	1,172,467.99
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,840,938.07
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-2,256,578.61
TOTAL FUND BALANCE			267,900.00	-3,940,084.69
TOTAL LIABILITIES + FUND BALANCE			267,900.00	-3,940,084.69

10/09/2025 12:30 |WAYNE COUNTY BOARD OF EDUCATION
9581snea |BALANCE SHEET FOR 2026 3

|P 7
|glbalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
	36	6101 CASH IN BANK	-30,759.88	170,667.62
		TOTAL ASSETS	-30,759.88	170,667.62

LIABILITIES				
	36	7603 PURCHASE OBLIGATIONS	-30,759.88	8,541.63
		TOTAL LIABILITIES	-30,759.88	8,541.63

FUND BALANCE				
	36	6302 REVENUES CONTROL	.00	-248,925.00
	36	7602 EXPENDITURES CONTROL	30,759.88	79,236.50
	36	8731 RESTRICTED GRANTS	.00	-182,945.00
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	182,986.79
	36	8753 ASSIGNED-PURCH OBL - CURRENT	30,759.88	-8,541.63
	36	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	-41.79
	36	8770 UNASSIGNED FUND BALANCE	.00	-979.12
		TOTAL FUND BALANCE	61,519.76	-179,209.25
		TOTAL LIABILITIES + FUND BALANCE	30,759.88	-170,667.62
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10/09/2025 12:30 |WAYNE COUNTY BOARD OF EDUCATION
9581snea |BALANCE SHEET FOR 2026 3

|P 8
|glbalsh

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS					
	40	6101	CASH IN BANK	.00	197,964.98
	40	6105	CASH WITH FISCAL AGENTS	.00	10,061.53
		TOTAL ASSETS		.00	208,026.51

LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	4,467.31	4,467.31
		TOTAL LIABILITIES		4,467.31	4,467.31

FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-825,793.69
	40	7602	EXPENDITURES CONTROL	.00	627,828.71
	40	8737	RESTRICTED - OTHER	.00	-10,061.53
	40	8753	ASSIGNED-PURCH OBL - CURRENT	-4,467.31	-4,467.31
		TOTAL FUND BALANCE		-4,467.31	-212,493.82

TOTAL LIABILITIES + FUND BALANCE				.00	-208,026.51
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
51	6101	CASH IN BANK	-146,760.13	1,680,846.65
51	6104	PETTY CASH	2,769.06	7,332.31
51	6171	INVENTORIES FOR CONSUMPTION	.00	38,022.64
51	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	64,739.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	150,958.00
51	65410	FUNDED OPEB ASSETS	.00	10,791.00
TOTAL ASSETS			-143,991.07	1,952,689.60

LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-501,534.00
51	7603	PURCHASE OBLIGATIONS	-74,798.29	102,667.93
51	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-193,076.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-108,504.00
TOTAL LIABILITIES			-74,798.29	-700,446.07

FUND BALANCE				
51	6302	REVENUES CONTROL	-234,799.65	-685,884.62
51	7602	EXPENDITURES CONTROL	378,790.72	729,458.22
51	87370	REST-OTHER OPEB ENTER FUND	.00	117,546.00
51	8737P	RESTRICTED-OTHER PENSION	.00	459,080.00
51	8739	RESTRICTED NET POSITION	.00	-1,792,795.20
51	8753	ASSIGNED-PURCH OBL - CURRENT	74,798.29	-102,667.93
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-190.30
51	8770	UNASSIGNED FUND BALANCE	.00	23,210.30
TOTAL FUND BALANCE			218,789.36	-1,252,243.53

TOTAL LIABILITIES + FUND BALANCE			143,991.07	-1,952,689.60
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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
52	6101	CASH IN BANK	556.51	5,798.66
52	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	9,396.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	21,908.00
52	65410	FUNDED OPEB ASSETS	.00	1,566.00
TOTAL ASSETS			556.51	38,668.66

LIABILITIES				
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-72,787.00
52	7603	PURCHASE OBLIGATIONS	-261.03	246.66
52	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-28,021.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-15,747.00
TOTAL LIABILITIES			-261.03	-116,308.34

FUND BALANCE				
52	6302	REVENUES CONTROL	-16,863.00	-38,227.00
52	7602	EXPENDITURES CONTROL	16,306.49	44,658.91
52	87370	REST-OTHER OPEB ENTER FUND	.00	17,059.00
52	8737P	RESTRICTED-OTHER PENSION	.00	66,626.00
52	8739	RESTRICTED NET POSITION	.00	-11,772.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	261.03	-464.05
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-23.79
52	8770	UNASSIGNED FUND BALANCE	.00	-217.39
TOTAL FUND BALANCE			-295.48	77,639.68

TOTAL LIABILITIES + FUND BALANCE			-556.51	-38,668.66
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