

05/13/2026 09:33 |WAYNE COUNTY BOARD OF EDUCATION
9581snea |BALANCE SHEET FOR 2026 10

|P 1
|glbalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	10,293.15	5,609,040.30
10	6131	SPECIAL REVENUE FUND	285.60	285.60
TOTAL ASSETS			10,578.75	5,609,325.90
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	110.55	110.55
10	7461	ACCR SALARIES & BENEFIT PAYABLE	5,158.25	-51,338.10
10	7603	PURCHASE OBLIGATIONS	55,361.97	395,394.92
TOTAL LIABILITIES			60,630.77	344,167.37
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,820,964.43	-24,809,707.24
10	7602	EXPENDITURES CONTROL	1,805,116.88	19,285,364.38
10	8742	COMMITTED - SICK LEAVE	.00	-33,755.49
10	8753	ASSIGNED-PURCH OBL - CURRENT	-55,361.97	-395,394.92
TOTAL FUND BALANCE			-71,209.52	-5,953,493.27
TOTAL LIABILITIES + FUND BALANCE			-10,578.75	-5,609,325.90

FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	266,686.51	181,610.78
20	6130	INTERFUND RECEIVABLES	-285.60	-285.60
20	6180	PREPAID EXPENDITURES	.00	2,336.95
TOTAL ASSETS			266,400.91	183,662.13
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	6,525.32	81,442.61
TOTAL LIABILITIES			6,525.32	81,442.61
FUND BALANCE				
20	6302	REVENUES CONTROL	-757,897.85	-5,208,864.88
20	7602	EXPENDITURES CONTROL	491,496.94	5,024,969.77
20	8731	RESTRICTED GRANTS	.00	33,733.03
20	8753	ASSIGNED-PURCH OBL - CURRENT	-6,525.32	-81,442.61
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-54,793.85
20	8770	UNASSIGNED FUND BALANCE	.00	21,293.80
TOTAL FUND BALANCE			-272,926.23	-265,104.74
TOTAL LIABILITIES + FUND BALANCE			-266,400.91	-183,662.13

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

ASSETS				
	21	6101 CASH IN BANK	-3,587.10	271,697.99
		TOTAL ASSETS	-3,587.10	271,697.99
			-----	-----
LIABILITIES				
	21	7603 PURCHASE OBLIGATIONS	-3,685.77	174.03
		TOTAL LIABILITIES	-3,685.77	174.03
			-----	-----
FUND BALANCE				
	21	6302 REVENUES CONTROL	-272.70	-288,874.52
	21	7602 EXPENDITURES CONTROL	3,859.80	17,176.53
	21	8737 RESTRICTED - OTHER	.00	-220,671.09
	21	8740 COMMITTED FUND BALANCE	.00	220,671.09
	21	8753 ASSIGNED-PURCH OBL - CURRENT	3,685.77	-174.03
		TOTAL FUND BALANCE	7,272.87	-271,872.02
			-----	-----
TOTAL LIABILITIES + FUND BALANCE			3,587.10	-271,697.99
			=====	=====

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
FUND BALANCE				-----	-----
	25	6302	REVENUES CONTROL	.00	-379,285.20
	25	8737	RESTRICTED - OTHER	.00	-379,285.20
	25	8740	COMMITTED FUND BALANCE	.00	379,285.20
			TOTAL FUND BALANCE	-----	-----
				.00	-379,285.20
			TOTAL LIABILITIES + FUND BALANCE	-----	-----
				.00	-379,285.20
				=====	=====

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
31	6101	CASH IN BANK	.00	-77,052.27
		TOTAL ASSETS	.00	-77,052.27
			-----	-----
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-134,665.00
31	7602	EXPENDITURES CONTROL	.00	251,597.02
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-39,879.75
		TOTAL FUND BALANCE	.00	77,052.27
			-----	-----
TOTAL LIABILITIES + FUND BALANCE			.00	77,052.27
			=====	=====

FUND: 320 BUILDING (FSPK) FUND (5% LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
32	6101	CASH IN BANK	.00	554,051.07
TOTAL ASSETS			.00	554,051.07
			-----	-----
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-5,312,414.00
32	7602	EXPENDITURES CONTROL	.00	5,903,509.61
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-.07
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,145,146.61
TOTAL FUND BALANCE			.00	-554,051.07
			-----	-----
TOTAL LIABILITIES + FUND BALANCE			.00	-554,051.07
			=====	=====

05/13/2026 09:33 |WAYNE COUNTY BOARD OF EDUCATION
9581snea |BALANCE SHEET FOR 2026 10

|P 7
|glbalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
	36	6101 CASH IN BANK	11,260.70	17,276,532.26
		TOTAL ASSETS	11,260.70	17,276,532.26

LIABILITIES				
	36	7603 PURCHASE OBLIGATIONS	333,728.01	348,203.52
		TOTAL LIABILITIES	333,728.01	348,203.52

FUND BALANCE				
	36	6302 REVENUES CONTROL	-25,988.79	-18,831,812.84
	36	7602 EXPENDITURES CONTROL	14,728.09	1,728,579.41
	36	8731 RESTRICTED GRANTS	.00	-183,005.00
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	182,067.67
	36	8753 ASSIGNED-PURCH OBL - CURRENT	-333,728.01	-348,203.52
	36	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	-41.79
	36	8770 UNASSIGNED FUND BALANCE	.00	-172,319.71
		TOTAL FUND BALANCE	-344,988.71	-17,624,735.78
		TOTAL LIABILITIES + FUND BALANCE	-11,260.70	-17,276,532.26
			=====	=====

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-124,529.12	292,597.52
	40	6105	CASH WITH FISCAL AGENTS	-1,443.59	-268.80
		TOTAL ASSETS		-125,972.71	292,328.72
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	157,897.70	282,426.82
		TOTAL LIABILITIES		157,897.70	282,426.82
FUND BALANCE					
	40	6302	REVENUES CONTROL	134.40	-1,928,529.49
	40	7602	EXPENDITURES CONTROL	125,838.31	1,646,629.55
	40	8737	RESTRICTED - OTHER	.00	-10,428.78
	40	8753	ASSIGNED-PURCH OBL - CURRENT	-157,897.70	-282,426.82
		TOTAL FUND BALANCE		-31,924.99	-574,755.54
		TOTAL LIABILITIES + FUND BALANCE		125,972.71	-292,328.72

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
51	6101	CASH IN BANK	151,746.50	1,958,192.00
51	6104	PETTY CASH	-1,936.92	5,407.61
51	6171	INVENTORIES FOR CONSUMPTION	.00	38,022.64
51	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	39,388.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	101,059.00
51	65410	FUNDED OPEB ASSETS	.00	12,968.00
TOTAL ASSETS			149,809.58	2,155,037.25

LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-446,398.00
51	7603	PURCHASE OBLIGATIONS	34,062.80	153,843.52
51	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-139,161.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-95,309.00
TOTAL LIABILITIES			34,062.80	-527,024.48

FUND BALANCE				
51	6302	REVENUES CONTROL	-407,623.52	-4,734,422.16
51	7602	EXPENDITURES CONTROL	257,813.94	2,732,800.91
51	87370	REST-OTHER OPEB ENTER FUND	.00	86,804.00
51	8737P	RESTRICTED-OTHER PENSION	.00	440,648.00
51	8739	RESTRICTED NET POSITION	.00	190.30
51	8753	ASSIGNED-PURCH OBL - CURRENT	-34,062.80	-153,843.52
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-190.30
TOTAL FUND BALANCE			-183,872.38	-1,628,012.77

TOTAL LIABILITIES + FUND BALANCE			-149,809.58	-2,155,037.25
			=====	=====

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
52	6101	CASH IN BANK	-1,529.88	-1,029.85
52	64000	DEF OUTFLOWS RES-OPEB LIAB	.00	5,475.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	18,209.00
52	65410	FUNDED OPEB ASSETS	.00	1,877.00
TOTAL ASSETS			-1,529.88	24,531.15

LIABILITIES				
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-64,910.00
52	7603	PURCHASE OBLIGATIONS	213.10	108.34
52	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-20,320.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-13,862.00
TOTAL LIABILITIES			213.10	-98,983.66

FUND BALANCE				
52	6302	REVENUES CONTROL	-12,824.00	-140,283.57
52	7602	EXPENDITURES CONTROL	14,353.88	141,313.42
52	87370	REST-OTHER OPEB ENTER FUND	.00	12,967.00
52	8737P	RESTRICTED-OTHER PENSION	.00	60,564.00
52	8739	RESTRICTED NET POSITION	.00	241.18
52	8753	ASSIGNED-PURCH OBL - CURRENT	-213.10	-325.73
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-23.79
TOTAL FUND BALANCE			1,316.78	74,452.51

TOTAL LIABILITIES + FUND BALANCE			1,529.88	-24,531.15
			=====	=====

** END OF REPORT - Generated by STEFANIE NEAL **