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WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 10

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	1,373,349.22	106,759,816.34
10	6102	CASH IN BANK-PAYROLL	.00	-101,603,232.31
TOTAL ASSETS			<u>1,373,349.22</u>	<u>5,156,584.03</u>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	20,024.45	-1,952.12
10	7474	KTRS PAYABLE	.00	-154.59
10	7603	PURCHASE OBLIGATIONS	-116,073.96	305,137.47
TOTAL LIABILITIES			<u>-96,049.51</u>	<u>303,030.76</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,512,622.47	-19,618,496.89
10	7602	EXPENDITURES CONTROL	119,248.80	14,579,743.92
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-115,724.35
10	8753	ASSIGNED-PURCH OBL - CURRENT	116,073.96	-305,137.47
TOTAL FUND BALANCE			<u>-1,277,299.71</u>	<u>-5,459,614.79</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,373,349.22</u></u>	<u><u>-5,156,584.03</u></u>

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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	372,604.51	407,603.20
		TOTAL ASSETS	<u>372,604.51</u>	<u>407,603.20</u>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-423.39	144,970.87
		TOTAL LIABILITIES	<u>-423.39</u>	<u>144,970.87</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-434,514.66	-4,117,506.17
20	7602	EXPENDITURES CONTROL	61,910.15	3,709,902.97
20	8753	ASSIGNED-PURCH OBL - CURRENT	423.39	-144,970.87
		TOTAL FUND BALANCE	<u>-372,181.12</u>	<u>-552,574.07</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-372,604.51</u></u>	<u><u>-407,603.20</u></u>

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FUND: 21 SPECIAL REV DIST ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-393.86	23,047.83
		TOTAL ASSETS	-393.86	23,047.83
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	2,400.49	4,414.05
		TOTAL LIABILITIES	2,400.49	4,414.05
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	.00	-44,255.21
21	7602	EXPENDITURES CONTROL	393.86	21,207.38
21	8753	ASSIGNED-PURCH OBL - CURRENT	-2,400.49	-4,414.05
		TOTAL FUND BALANCE	-2,006.63	-27,461.88
		TOTAL LIABILITIES + FUND BALANCE	393.86	-23,047.83

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	70,183.00
	TOTAL ASSETS		.00	70,183.00
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-143,750.00
31	7602	EXPENDITURES CONTROL	.00	81,750.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-8,183.00
	TOTAL FUND BALANCE		.00	-70,183.00
TOTAL LIABILITIES + FUND BALANCE			.00	-70,183.00
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FUND: 320 BUILDING (FSPK) FUND (5% LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	465,203.00
	TOTAL ASSETS		.00	465,203.00
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-800,200.00
32	7602	EXPENDITURES CONTROL	.00	335,535.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-538.00
	TOTAL FUND BALANCE		.00	-465,203.00
TOTAL LIABILITIES + FUND BALANCE			.00	-465,203.00
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-7,698.32	-197,237.63
		TOTAL ASSETS	-7,698.32	-197,237.63
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-5,296.92	656.40
		TOTAL LIABILITIES	-5,296.92	656.40
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	7,698.32	291,130.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-93,893.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	5,296.92	-656.40
		TOTAL FUND BALANCE	12,995.24	196,581.23
		TOTAL LIABILITIES + FUND BALANCE	7,698.32	197,237.63

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-535,664.61	-851,089.60
40	6105	CASH WITH FISCAL AGENTS	.00	4,757.63
TOTAL ASSETS			-535,664.61	-846,331.97
<b>LIABILITIES</b>				
40	7455	SHORT-TERM INTEREST PAYABLE	.00	-77,595.91
40	7603	PURCHASE OBLIGATIONS	-525,830.06	9,834.55
TOTAL LIABILITIES			-525,830.06	-67,761.36
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-481,556.85
40	7602	EXPENDITURES CONTROL	535,664.61	1,332,646.45
40	8737	RESTRICTED - OTHER	.00	72,838.28
40	8753	ASSIGNED-PURCH OBL - CURRENT	525,830.06	-9,834.55
TOTAL FUND BALANCE			1,061,494.67	914,093.33
TOTAL LIABILITIES + FUND BALANCE			535,664.61	846,331.97

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	144,549.68	1,039,881.68
51	6104	PETTY CASH	-7,920.27	1,000.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	20,955.76
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	94,320.00
TOTAL ASSETS			136,629.41	1,156,157.44
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-378,568.00
51	7603	PURCHASE OBLIGATIONS	-32,236.15	84,216.61
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-3,561.00
TOTAL LIABILITIES			-32,236.15	-297,912.39
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-258,227.56	-2,703,832.54
51	7602	EXPENDITURES CONTROL	121,598.15	1,641,995.10
51	8737P	RESTRICTED-OTHER PENSION	.00	287,809.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	32,236.15	-84,216.61
TOTAL FUND BALANCE			-104,393.26	-858,245.05
TOTAL LIABILITIES + FUND BALANCE			<u>-136,629.41</u>	<u>-1,156,157.44</u>



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	7,366.55	16,414.81
52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	8,202.00
TOTAL ASSETS			<u>7,366.55</u>	<u>24,616.81</u>
<b>LIABILITIES</b>				
52	7541	UNFUNDED PENSION LIABILITIES	.00	-26,311.00
52	7603	PURCHASE OBLIGATIONS	-288.45	.00
52	7700	DEFERRED INFLOW OF RESOURCES	.00	-310.00
TOTAL LIABILITIES			<u>-288.45</u>	<u>-26,621.00</u>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-7,655.00	-60,019.50
52	7602	EXPENDITURES CONTROL	288.45	43,604.69
52	8737P	RESTRICTED-OTHER PENSION	.00	18,419.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	288.45	.00
TOTAL FUND BALANCE			<u>-7,078.10</u>	<u>2,004.19</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-7,366.55</u></u>	<u><u>-24,616.81</u></u>

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