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WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-979,469.84	103,605,923.88
10	6102	CASH IN BANK-PAYROLL	.00	-101,603,232.31
TOTAL ASSETS			-979,469.84	2,002,691.57
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-21,341.68	-23,293.80
10	7474	KTRS PAYABLE	.00	-154.59
10	7603	PURCHASE OBLIGATIONS	-385,566.15	1,050,808.63
TOTAL LIABILITIES			-406,907.83	1,027,360.24
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,367,989.23	-2,572,279.47
10	7602	EXPENDITURES CONTROL	2,368,800.75	2,801,204.29
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-76,962.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	385,566.15	-1,050,808.63
10	8770	UNASSIGNED FUND BALANCE	.00	-2,131,205.60
TOTAL FUND BALANCE			1,386,377.67	-3,030,051.81
TOTAL LIABILITIES + FUND BALANCE			979,469.84	-2,002,691.57

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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-227,708.09	47,748.34
		TOTAL ASSETS	-227,708.09	47,748.34
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	161,076.49	299,816.71
		TOTAL LIABILITIES	161,076.49	299,816.71
FUND BALANCE				
20	6302	REVENUES CONTROL	-314,416.94	-650,340.61
20	7602	EXPENDITURES CONTROL	542,125.03	602,592.27
20	8753	ASSIGNED-PURCH OBL - CURRENT	-161,076.49	-299,816.71
		TOTAL FUND BALANCE	66,631.60	-347,565.05
TOTAL LIABILITIES + FUND BALANCE			227,708.09	-47,748.34

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FUND: 21 SPECIAL REV DIST ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	8,645.00	41,236.81
		TOTAL ASSETS	8,645.00	41,236.81
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	5,443.25	5,443.25
		TOTAL LIABILITIES	5,443.25	5,443.25
FUND BALANCE				
21	6302	REVENUES CONTROL	-8,645.00	-42,486.81
21	7602	EXPENDITURES CONTROL	.00	1,250.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-5,443.25	-5,443.25
		TOTAL FUND BALANCE	-14,088.25	-46,680.06
TOTAL LIABILITIES + FUND BALANCE			-8,645.00	-41,236.81

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	341,358.00
	TOTAL ASSETS		.00	341,358.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-136,300.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-8,183.00
31	8737	RESTRICTED - OTHER	.00	-196,875.00
	TOTAL FUND BALANCE		.00	-341,358.00
TOTAL LIABILITIES + FUND BALANCE			.00	-341,358.00

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FUND: 320 BUILDING (FSPK) FUND (5% LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	785,783.71
	TOTAL ASSETS		.00	785,783.71
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-420,049.00
32	8737	RESTRICTED - OTHER	.00	-365,196.71
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-538.00
	TOTAL FUND BALANCE		.00	-785,783.71
TOTAL LIABILITIES + FUND BALANCE			.00	-785,783.71

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	13,597,113.90	13,033,541.50
		TOTAL ASSETS	<u>13,597,113.90</u>	<u>13,033,541.50</u>
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-223,317.54	4,027.50
		TOTAL LIABILITIES	<u>-223,317.54</u>	<u>4,027.50</u>
FUND BALANCE				
36	6302	REVENUES CONTROL	-13,827,960.00	-13,170,494.39
36	7602	EXPENDITURES CONTROL	230,846.10	230,846.10
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-93,893.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	223,317.54	-4,027.50
		TOTAL FUND BALANCE	<u>-13,373,796.36</u>	<u>-13,037,569.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-13,597,113.90</u></u>	<u><u>-13,033,541.50</u></u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-358,890.23
40	6105	CASH WITH FISCAL AGENTS	.00	4,757.63
TOTAL ASSETS			.00	-354,132.60
LIABILITIES				
40	7455	SHORT-TERM INTEREST PAYABLE	.00	-77,595.91
40	7603	PURCHASE OBLIGATIONS	15,352.16	15,352.16
TOTAL LIABILITIES			15,352.16	-62,243.75
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	358,890.23
40	8737	RESTRICTED - OTHER	.00	72,838.28
40	8753	ASSIGNED-PURCH OBL - CURRENT	-15,352.16	-15,352.16
TOTAL FUND BALANCE			-15,352.16	416,376.35
TOTAL LIABILITIES + FUND BALANCE			.00	354,132.60

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-98,448.63	879,306.90
51	6104	PETTY CASH	-.02	1,000.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	20,955.76
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	94,320.00
TOTAL ASSETS			-98,448.65	995,582.66
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-378,568.00
51	7603	PURCHASE OBLIGATIONS	118,231.65	130,964.99
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-3,561.00
TOTAL LIABILITIES			118,231.65	-251,164.01
FUND BALANCE				
51	6302	REVENUES CONTROL	.00	-303.18
51	7602	EXPENDITURES CONTROL	98,448.65	98,623.65
51	8737P	RESTRICTED-OTHER PENSION	.00	287,809.00
51	8739	RESTRICTED NET POSITION	.00	-999,583.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	-118,231.65	-130,964.99
TOTAL FUND BALANCE			-19,783.00	-744,418.65
TOTAL LIABILITIES + FUND BALANCE			98,448.65	-995,582.66

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-5,648.72	16,612.69
52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	8,202.00
TOTAL ASSETS			-5,648.72	24,814.69
LIABILITIES				
52	7541	UNFUNDED PENSION LIABILITIES	.00	-26,311.00
52	7603	PURCHASE OBLIGATIONS	27.86	27.86
52	7700	DEFERRED INFLOW OF RESOURCES	.00	-310.00
TOTAL LIABILITIES			27.86	-26,593.14
FUND BALANCE				
52	6302	REVENUES CONTROL	-9,314.00	-14,936.00
52	7602	EXPENDITURES CONTROL	14,962.72	14,962.72
52	8737P	RESTRICTED-OTHER PENSION	.00	18,419.00
52	8739	RESTRICTED NET POSITION	.00	-16,639.41
52	8753	ASSIGNED-PURCH OBL - CURRENT	-27.86	-27.86
TOTAL FUND BALANCE			5,620.86	1,778.45
TOTAL LIABILITIES + FUND BALANCE			5,648.72	-24,814.69

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	2,133,142.34
80	6211	LAND IMPROVEMENTS	.00	993,887.38
80	6212	ACCUM DEPREC-LAND IMPROVEMENTS	.00	-686,204.39
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	40,420,918.27
80	6222	ACCUMULATED DEPREC-BUILDINGS	.00	-13,926,034.47
80	6231	TECHNOLOGY EQUIPMENT	.00	682,085.91
80	6232	ACCUM DEPREC-TECHNOLOGY	.00	-494,631.43
80	6241	VEHICLES	.00	3,687,447.50
80	6242	ACCUMULATED DEPREC-VEHICLES	.00	-2,581,403.84
80	6251	MACHINERY AND EQUIPMENT	.00	219,125.90
80	6252	ACCUM DEPREC-MACHINERY&EQUIP	.00	-112,060.50
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	99,166.10
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-30,435,438.77
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	2,164,517.00
81	6222	ACCUMULATED DEPREC-BUILDINGS	.00	-859,026.05
81	6251	MACHINERY AND EQUIPMENT	.00	524,419.24
81	6252	ACCUM DEPREC-MACHINERY&EQUIP	.00	-349,047.52
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,480,862.67
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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