

02/05/2018 13:51
95811py1

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-308,708.24	106,917,976.15
10	6102	CASH IN BANK-PAYROLL	.00	-101,603,232.31
TOTAL ASSETS			-308,708.24	5,314,743.84
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	287.98	-1,664.14
10	7474	KTRS PAYABLE	.00	-154.59
10	7603	PURCHASE OBLIGATIONS	-134,917.62	719,333.24
TOTAL LIABILITIES			-134,629.64	717,514.51
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,278,696.11	-14,897,110.92
10	7602	EXPENDITURES CONTROL	1,587,116.37	9,699,910.16
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-115,724.35
10	8753	ASSIGNED-PURCH OBL - CURRENT	134,917.62	-719,333.24
TOTAL FUND BALANCE			443,337.88	-6,032,258.35
TOTAL LIABILITIES + FUND BALANCE			308,708.24	-5,314,743.84

02/05/2018 13:51
95811py1

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 2
gibalsht

FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	104,790.90	460,141.06
		TOTAL ASSETS	104,790.90	460,141.06
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	77,241.41	131,475.11
		TOTAL LIABILITIES	77,241.41	131,475.11
FUND BALANCE				
20	6302	REVENUES CONTROL	-482,411.02	-3,031,439.69
20	7602	EXPENDITURES CONTROL	377,620.12	2,571,298.63
20	8753	ASSIGNED-PURCH OBL - CURRENT	-77,241.41	-131,475.11
		TOTAL FUND BALANCE	-182,032.31	-591,616.17
		TOTAL LIABILITIES + FUND BALANCE	-104,790.90	-460,141.06

02/05/2018 13:51
95811py1

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 3
gibalsht

FUND: 21 SPECIAL REV DIST ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	1,506.34	33,109.63
		TOTAL ASSETS	<u>1,506.34</u>	<u>33,109.63</u>
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	3,763.20	5,675.14
		TOTAL LIABILITIES	<u>3,763.20</u>	<u>5,675.14</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-1,538.30	-43,654.94
21	7602	EXPENDITURES CONTROL	31.96	10,545.31
21	8753	ASSIGNED-PURCH OBL - CURRENT	-3,763.20	-5,675.14
		TOTAL FUND BALANCE	<u>-5,269.54</u>	<u>-38,784.77</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-1,506.34</u></u>	<u><u>-33,109.63</u></u>

02/05/2018 13:51
95811py1

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 4
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	70,183.00
		TOTAL ASSETS	.00	70,183.00
FUND BALANCE				
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
			=====	=====

02/05/2018 13:51
95811py1

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 5
gibalsht

FUND: 320 BUILDING (FSPK) FUND (5% LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	464,665.00	465,203.00
	TOTAL ASSETS		464,665.00	465,203.00
FUND BALANCE				
32	6302	REVENUES CONTROL	-464,665.00	-800,200.00
32	7602	EXPENDITURES CONTROL	.00	335,535.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-538.00
	TOTAL FUND BALANCE		-464,665.00	-465,203.00
TOTAL LIABILITIES + FUND BALANCE			-464,665.00	-465,203.00

02/05/2018 13:51
95811py1

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 6
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-9,154.43	44,145.88
		TOTAL ASSETS	-9,154.43	44,145.88
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	6,706.29	16,311.03
		TOTAL LIABILITIES	6,706.29	16,311.03
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	9,154.43	49,747.33
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-93,893.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	-6,706.29	-16,311.03
		TOTAL FUND BALANCE	2,448.14	-60,456.91
		TOTAL LIABILITIES + FUND BALANCE	9,154.43	-44,145.88

02/05/2018 13:51
95811py1

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 7
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-206,050.00	-148,672.74
40	6105	CASH WITH FISCAL AGENTS	.00	4,757.63
TOTAL ASSETS			-206,050.00	-143,915.11
LIABILITIES				
40	7455	SHORT-TERM INTEREST PAYABLE	.00	-77,595.91
40	7603	PURCHASE OBLIGATIONS	-95,665.00	110,385.00
TOTAL LIABILITIES			-95,665.00	32,789.09
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-481,556.85
40	7602	EXPENDITURES CONTROL	206,050.00	630,229.59
40	8737	RESTRICTED - OTHER	.00	72,838.28
40	8753	ASSIGNED-PURCH OBL - CURRENT	95,665.00	-110,385.00
TOTAL FUND BALANCE			301,715.00	111,126.02
TOTAL LIABILITIES + FUND BALANCE			206,050.00	143,915.11

02/05/2018 13:51
95811py1

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 8
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	12,288.64	942,551.59
51	6104	PETTY CASH	-5,532.92	1,000.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	20,955.76
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	94,320.00
TOTAL ASSETS			6,755.72	1,058,827.35
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	95.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	-378,568.00
51	7603	PURCHASE OBLIGATIONS	-4,455.10	105,829.38
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-3,561.00
TOTAL LIABILITIES			-4,455.10	-276,204.62
FUND BALANCE				
51	6302	REVENUES CONTROL	-168,641.85	-2,028,984.39
51	7602	EXPENDITURES CONTROL	161,886.13	1,064,382.04
51	8737P	RESTRICTED-OTHER PENSION	.00	287,809.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	4,455.10	-105,829.38
TOTAL FUND BALANCE			-2,300.62	-782,622.73
TOTAL LIABILITIES + FUND BALANCE			-6,755.72	-1,058,827.35

02/05/2018 13:51
95811py1

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 9
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	920.28	10,171.66
52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	8,202.00
TOTAL ASSETS			920.28	18,373.66
LIABILITIES				
52	7541	UNFUNDED PENSION LIABILITIES	.00	-26,311.00
52	7603	PURCHASE OBLIGATIONS	-25.00	.00
52	7700	DEFERRED INFLOW OF RESOURCES	.00	-310.00
TOTAL LIABILITIES			-25.00	-26,621.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-5,468.00	-38,834.50
52	7602	EXPENDITURES CONTROL	4,547.72	28,662.84
52	8737P	RESTRICTED-OTHER PENSION	.00	18,419.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	25.00	.00
TOTAL FUND BALANCE			-895.28	8,247.34
TOTAL LIABILITIES + FUND BALANCE			-920.28	-18,373.66

02/05/2018 13:51
95811py1

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 10
gibalsht

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	-654,112.76
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	40,366,080.71
80	6222	ACCUMULATED DEPREC-BUILDINGS	.00	-12,998,134.52
80	6231	TECHNOLOGY EQUIPMENT	.00	666,211.31
80	6232	ACCUM DEPREC-TECHNOLOGY	.00	-460,906.31
80	6241	VEHICLES	.00	3,873,409.50
80	6242	ACCUMULATED DEPREC-VEHICLES	.00	-2,579,300.64
80	6251	MACHINERY AND EQUIPMENT	.00	226,420.90
80	6252	ACCUM DEPREC-MACHINERY&EQUIP	.00	-102,285.65
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	99,166.10
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-31,563,578.36
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

02/05/2018 13:51
95811pyl

WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 7

P 11
gibalsht

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	-808,661.10
81	6251	MACHINERY AND EQUIPMENT	.00	492,295.16
81	6252	ACCUM DEPREC-MACHINERY&EQUIP	.00	-320,321.36
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,527,829.70
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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