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WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	767,960.21	104,585,697.71
10	6102	CASH IN BANK-PAYROLL	.00	-101,603,232.31
10	6153	ACCOUNTS RECEIVABLE	-152,119.65	.00
TOTAL ASSETS			<u>615,840.56</u>	<u>2,982,465.40</u>
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	156,350.13	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-1,952.12
10	7474	KTRS PAYABLE	.00	-154.59
10	7603	PURCHASE OBLIGATIONS	1,046,130.62	1,046,130.62
TOTAL LIABILITIES			<u>1,202,480.75</u>	<u>1,044,023.91</u>
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,204,594.23	-1,204,594.23
10	7602	EXPENDITURES CONTROL	432,403.54	432,403.54
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-76,962.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,046,130.62	-1,046,130.62
10	8770	UNASSIGNED FUND BALANCE	.00	-2,131,205.60
TOTAL FUND BALANCE			<u>-1,818,321.31</u>	<u>-4,026,489.31</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-615,840.56</u></u>	<u><u>-2,982,465.40</u></u>

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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	334,239.23	275,455.60
20	6153	ACCOUNTS RECEIVABLE	-772,404.05	.00
TOTAL ASSETS			-438,164.82	275,455.60
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	188,712.46	.00
20	7481	DEFERRED REVENUE	524,907.96	.00
20	7603	PURCHASE OBLIGATIONS	120,059.85	120,644.73
TOTAL LIABILITIES			833,680.27	120,644.73
FUND BALANCE				
20	6302	REVENUES CONTROL	-335,922.84	-335,922.84
20	7602	EXPENDITURES CONTROL	60,467.24	60,467.24
20	8731	RESTRICTED GRANTS	584.88	.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	-120,059.85	-120,644.73
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-584.88	.00
TOTAL FUND BALANCE			-395,515.45	-396,100.33
TOTAL LIABILITIES + FUND BALANCE			438,164.82	-275,455.60

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FUND: 21 SPECIAL REV DIST ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	3,656.02	32,591.81
21	6153	ACCOUNTS RECEIVABLE	-5,340.00	.00
		TOTAL ASSETS	-1,683.98	32,591.81
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	433.98	.00
		TOTAL LIABILITIES	433.98	.00
FUND BALANCE				
21	7602	EXPENDITURES CONTROL	1,250.00	1,250.00
21	8747	COMMITTED - OTHER	.00	-33,841.81
		TOTAL FUND BALANCE	1,250.00	-32,591.81
		TOTAL LIABILITIES + FUND BALANCE	1,683.98	-32,591.81

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	136,300.00	341,358.00
		TOTAL ASSETS	136,300.00	341,358.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-136,300.00	-136,300.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-8,183.00
31	8737	RESTRICTED - OTHER	.00	-196,875.00
		TOTAL FUND BALANCE	-136,300.00	-341,358.00
TOTAL LIABILITIES + FUND BALANCE			-136,300.00	-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	420,049.00	785,783.71
	TOTAL ASSETS		420,049.00	785,783.71
FUND BALANCE				
32	6302	REVENUES CONTROL	-420,049.00	-420,049.00
32	8737	RESTRICTED - OTHER	.00	-365,196.71
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-538.00
	TOTAL FUND BALANCE		-420,049.00	-785,783.71
TOTAL LIABILITIES + FUND BALANCE			-420,049.00	-785,783.71

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-201,922.30	-563,572.40
36	6153	ACCOUNTS RECEIVABLE	-657,465.61	.00
TOTAL ASSETS			<u>-859,387.91</u>	<u>-563,572.40</u>
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	201,922.30	.00
36	7603	PURCHASE OBLIGATIONS	64,670.04	64,670.04
TOTAL LIABILITIES			<u>266,592.34</u>	<u>64,670.04</u>
FUND BALANCE				
36	6302	REVENUES CONTROL	657,465.61	657,465.61
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-93,893.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	-64,670.04	-64,670.04
TOTAL FUND BALANCE			<u>592,795.57</u>	<u>498,902.36</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====859,387.91=====</u>	<u>=====563,572.40=====</u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-358,890.23	-358,890.23
40	6105	CASH WITH FISCAL AGENTS	.00	4,757.63
	TOTAL ASSETS		-358,890.23	-354,132.60
LIABILITIES				
40	7455	SHORT-TERM INTEREST PAYABLE	.00	-77,595.91
	TOTAL LIABILITIES		.00	-77,595.91
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	358,890.23	358,890.23
40	8737	RESTRICTED - OTHER	.00	72,838.28
	TOTAL FUND BALANCE		358,890.23	431,728.51
TOTAL LIABILITIES + FUND BALANCE			===== 358,890.23 =====	===== 354,132.60 =====

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-5,233.89	977,452.37
51	6104	PETTY CASH	-.05	1,000.02
51	6153	ACCOUNTS RECEIVABLE	-100.96	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	20,955.76
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	94,320.00
TOTAL ASSETS			-5,334.90	1,093,728.15
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	5,159.92	.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	-378,568.00
51	7603	PURCHASE OBLIGATIONS	11,634.47	11,634.47
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-3,561.00
TOTAL LIABILITIES			16,794.39	-370,494.53
FUND BALANCE				
51	6302	REVENUES CONTROL	-.02	-.02
51	7602	EXPENDITURES CONTROL	175.00	175.00
51	8737P	RESTRICTED-OTHER PENSION	.00	287,809.00
51	8739	RESTRICTED NET POSITION	.00	-999,583.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	-11,634.47	-11,634.47
TOTAL FUND BALANCE			-11,459.49	-723,233.62
TOTAL LIABILITIES + FUND BALANCE			===== 5,334.90 =====	===== -1,093,728.15 =====

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	8,612.70	22,261.41
52	6153	ACCOUNTS RECEIVABLE	-3,119.00	.00
52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	8,202.00
TOTAL ASSETS			5,493.70	30,463.41
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	128.30	.00
52	7541	UNFUNDED PENSION LIABILITIES	.00	-26,311.00
52	7700	DEFERRED INFLOW OF RESOURCES	.00	-310.00
TOTAL LIABILITIES			128.30	-26,621.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-5,622.00	-5,622.00
52	8737P	RESTRICTED-OTHER PENSION	.00	18,419.00
52	8739	RESTRICTED NET POSITION	.00	-16,639.41
TOTAL FUND BALANCE			-5,622.00	-3,842.41
TOTAL LIABILITIES + FUND BALANCE			-5,493.70	-30,463.41

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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

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