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WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,450,598.01	107,205,714.46
10	6102	CASH IN BANK-PAYROLL	.00	-101,603,232.31
10	6400P	DEF OUTFLOWS RES-PENSION LIAB	.00	2,787,413.76
TOTAL ASSETS			1,450,598.01	8,389,895.91
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	21,929.99	-1,952.12
10	7474	KTRS PAYABLE	.00	-154.59
10	7475	CERS PAYABLE	1.87	1.87
10	7541O	UNFUND PENSION LIAB-OPEB LIAB	.00	-7,523,520.00
10	7541P	UNFUND PENSION LIAB-PEN LIAB	.00	-9,945,490.56
10	7603	PURCHASE OBLIGATIONS	48,261.51	801,887.60
10	7700O	DEF INFLOW OF RES-OPEB LIAB	.00	-96,960.00
10	7700P	DEF INFLOW OF RES-PENSION LIAB	.00	-1,587,648.00
TOTAL LIABILITIES			70,193.37	-18,353,835.80
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,715,201.25	-13,512,868.27
10	7476O	ACC ANNUAL REQ CONT OPEB LIAB	.00	7,620,480.00
10	7476P	ACC ANNUAL REQ CONT LIABILITY	.00	8,745,724.80
10	7602	EXPENDITURES CONTROL	242,671.38	7,989,453.36
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-76,962.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	-48,261.51	-801,887.60
TOTAL FUND BALANCE			-1,520,791.38	9,963,939.89
TOTAL LIABILITIES + FUND BALANCE			-1,450,598.01	-8,389,895.91

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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	281,576.89	6,813.82
		TOTAL ASSETS	<u>281,576.89</u>	<u>6,813.82</u>
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	774.89	.00
20	7603	PURCHASE OBLIGATIONS	-66,550.16	70,115.51
		TOTAL LIABILITIES	<u>-65,775.27</u>	<u>70,115.51</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-363,285.94	-2,208,313.20
20	7602	EXPENDITURES CONTROL	80,934.16	2,201,499.38
20	8753	ASSIGNED-PURCH OBL - CURRENT	66,550.16	-70,115.51
		TOTAL FUND BALANCE	<u>-215,801.62</u>	<u>-76,929.33</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-281,576.89</u></u>	<u><u>-6,813.82</u></u>

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FUND: 21 SPECIAL REV DIST ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-3,997.15	52,951.91
		TOTAL ASSETS	-3,997.15	52,951.91
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	421.32	5,438.25
		TOTAL LIABILITIES	421.32	5,438.25
FUND BALANCE				
21	6302	REVENUES CONTROL	-916.46	-75,547.51
21	7602	EXPENDITURES CONTROL	4,913.61	22,595.60
21	8753	ASSIGNED-PURCH OBL - CURRENT	-421.32	-5,438.25
		TOTAL FUND BALANCE	3,575.83	-58,390.16
		TOTAL LIABILITIES + FUND BALANCE	3,997.15	-52,951.91

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-8,183.00	333,175.00
	TOTAL ASSETS		-8,183.00	333,175.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-8,183.00	-341,358.00
31	7602	EXPENDITURES CONTROL	8,183.00	8,183.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	8,183.00	.00
	TOTAL FUND BALANCE		8,183.00	-333,175.00
TOTAL LIABILITIES + FUND BALANCE			8,183.00	-333,175.00

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FUND: 320 BUILDING (FSPK) FUND (5% LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-765,188.95	20,594.76
	TOTAL ASSETS		-765,188.95	20,594.76
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-785,245.71
32	7602	EXPENDITURES CONTROL	765,188.95	765,188.95
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-538.00
	TOTAL FUND BALANCE		765,188.95	-20,594.76
TOTAL LIABILITIES + FUND BALANCE			765,188.95	-20,594.76

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-430,460.20	11,313,119.82
		TOTAL ASSETS	-430,460.20	11,313,119.82
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-415,189.45	6,713.75
		TOTAL LIABILITIES	-415,189.45	6,713.75
FUND BALANCE				
36	6302	REVENUES CONTROL	-8,183.00	-13,178,677.39
36	7602	EXPENDITURES CONTROL	438,643.20	1,959,450.78
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-93,893.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	415,189.45	-6,713.75
		TOTAL FUND BALANCE	845,649.65	-11,319,833.57
TOTAL LIABILITIES + FUND BALANCE			430,460.20	-11,313,119.82

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	777,718.94	369,375.50
40	6105	CASH WITH FISCAL AGENTS	.00	4,825.91
TOTAL ASSETS			<u>777,718.94</u>	<u>374,201.41</u>
LIABILITIES				
40	7455	SHORT-TERM INTEREST PAYABLE	.00	-60,783.59
40	7603	PURCHASE OBLIGATIONS	188,376.31	193,620.03
TOTAL LIABILITIES			<u>188,376.31</u>	<u>132,836.44</u>
FUND BALANCE				
40	6302	REVENUES CONTROL	-782,962.66	-782,962.66
40	7602	EXPENDITURES CONTROL	5,243.72	413,587.16
40	8737	RESTRICTED - OTHER	.00	55,957.68
40	8753	ASSIGNED-PURCH OBL - CURRENT	-188,376.31	-193,620.03
TOTAL FUND BALANCE			<u>-966,095.25</u>	<u>-507,037.85</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-777,718.94</u></u>	<u><u>-374,201.41</u></u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	111,312.56	995,243.72
51	6104	PETTY CASH	-7,642.30	1,000.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	18,325.39
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	203,493.71
TOTAL ASSETS			103,670.26	1,218,062.82
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-1,537.85	.00
51	7541O	UNFUND PENSION LIAB-OPEB LIAB	.00	-294,672.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-768,099.71
51	7603	PURCHASE OBLIGATIONS	-97,975.71	128,866.13
51	7700O	DEF INFLOW OF RES-OPEB LIAB	.00	-3,797.60
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-65,743.88
TOTAL LIABILITIES			-99,513.56	-1,003,447.06
FUND BALANCE				
51	6302	REVENUES CONTROL	-266,163.00	-1,984,891.05
51	7602	EXPENDITURES CONTROL	164,030.59	970,321.94
51	8737O	REST-OTHER OPEB ENTER FUND	.00	298,469.60
51	8737P	RESTRICTED-OTHER PENSION	.00	630,349.88
51	8753	ASSIGNED-PURCH OBL - CURRENT	97,975.71	-128,866.13
TOTAL FUND BALANCE			-4,156.70	-214,615.76
TOTAL LIABILITIES + FUND BALANCE			-103,670.26	-1,218,062.82

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	4,893.00	11,532.67
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	15,170.53
TOTAL ASSETS			4,893.00	26,703.20
LIABILITIES				
52	7541O	UNFUND PENSION LIAB-OPEB LIAB	.00	-18,808.00
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-51,174.73
52	7603	PURCHASE OBLIGATIONS	.00	188.58
52	7700O	DEF INFLOW OF RES-OPEB LIAB	.00	-242.40
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-4,279.12
TOTAL LIABILITIES			.00	-74,315.67
FUND BALANCE				
52	6302	REVENUES CONTROL	-4,893.00	-56,785.41
52	7602	EXPENDITURES CONTROL	.00	45,252.74
52	8737O	REST-OTHER OPEB ENTER FUND	.00	19,050.40
52	8737P	RESTRICTED-OTHER PENSION	.00	40,283.32
52	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-188.58
TOTAL FUND BALANCE			-4,893.00	47,612.47
TOTAL LIABILITIES + FUND BALANCE			-4,893.00	-26,703.20

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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	825,284.21
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-31,161,556.88
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 **