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WAYNE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 5

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,187,814.84	105,754,610.76
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			<u>1,187,814.84</u>	<u>6,938,792.21</u>
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-21,929.99	-23,882.11
10	7474	KTRS PAYABLE	.00	-154.59
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	-125,674.78	746,378.88
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			<u>-147,604.77</u>	<u>-18,431,276.38</u>
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,248,481.41	-11,797,938.81
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	3,082,596.56	7,747,559.46
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-76,962.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	125,674.78	-746,378.88
TOTAL FUND BALANCE			<u>-1,040,210.07</u>	<u>11,492,484.17</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,187,814.84</u></u>	<u><u>-6,938,792.21</u></u>

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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-244,288.25	-273,985.59
		TOTAL ASSETS	-244,288.25	-273,985.59
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-774.89	-774.89
20	7603	PURCHASE OBLIGATIONS	-92,021.09	128,086.05
		TOTAL LIABILITIES	-92,795.98	127,311.16
FUND BALANCE				
20	6302	REVENUES CONTROL	-549,346.03	-1,845,027.26
20	7602	EXPENDITURES CONTROL	794,409.17	2,119,787.74
20	8753	ASSIGNED-PURCH OBL - CURRENT	92,021.09	-128,086.05
		TOTAL FUND BALANCE	337,084.23	146,674.43
TOTAL LIABILITIES + FUND BALANCE			244,288.25	273,985.59

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FUND: 21 SPECIAL REV DIST ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	3,980.87	56,949.06
		TOTAL ASSETS	<u>3,980.87</u>	<u>56,949.06</u>
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-5,681.45	5,016.93
		TOTAL LIABILITIES	<u>-5,681.45</u>	<u>5,016.93</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-14,541.24	-74,631.05
21	7602	EXPENDITURES CONTROL	10,560.37	17,681.99
21	8753	ASSIGNED-PURCH OBL - CURRENT	5,681.45	-5,016.93
		TOTAL FUND BALANCE	<u>1,700.58</u>	<u>-61,965.99</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-3,980.87</u></u>	<u><u>-56,949.06</u></u>

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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	-333,175.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-8,183.00
		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	-785,245.71
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	-447,779.47	11,743,580.02
		TOTAL ASSETS	-447,779.47	11,743,580.02
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-419,265.95	28,612.97
		TOTAL LIABILITIES	-419,265.95	28,612.97
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-13,170,494.39
36	7602	EXPENDITURES CONTROL	447,779.47	1,520,807.58
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-93,893.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	419,265.95	-28,612.97
		TOTAL FUND BALANCE	867,045.42	-11,772,192.99
TOTAL LIABILITIES + FUND BALANCE			447,779.47	-11,743,580.02

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-19,277.58	-408,343.44
40	6105	CASH WITH FISCAL AGENTS	.00	4,825.91
TOTAL ASSETS			-19,277.58	-403,517.53
LIABILITIES				
40	7455	SHORT-TERM INTEREST PAYABLE	.00	-60,783.59
40	7603	PURCHASE OBLIGATIONS	-14,033.86	5,243.72
TOTAL LIABILITIES			-14,033.86	-55,539.87
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	19,277.58	408,343.44
40	8737	RESTRICTED - OTHER	.00	55,957.68
40	8753	ASSIGNED-PURCH OBL - CURRENT	14,033.86	-5,243.72
TOTAL FUND BALANCE			33,311.44	459,057.40
TOTAL LIABILITIES + FUND BALANCE			<u>19,277.58</u>	<u>403,517.53</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-41,673.19	883,659.37
51	6104	PETTY CASH	-6,448.91	1,000.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	18,325.39
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	203,493.71
TOTAL ASSETS			-48,122.10	1,106,478.47
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	1,537.85	1,537.85
51	7541O	UNFUND PENSION LIAB-OPEB LIAB	.00	-294,672.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-768,099.71
51	7603	PURCHASE OBLIGATIONS	-24,122.92	124,759.38
51	7700O	DEF INFLOW OF RES-OPEB LIAB	.00	-3,797.60
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-65,743.88
TOTAL LIABILITIES			-22,585.07	-1,006,015.96
FUND BALANCE				
51	6302	REVENUES CONTROL	-252,890.41	-1,707,208.86
51	7602	EXPENDITURES CONTROL	299,474.66	802,686.25
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	24,122.92	-124,759.38
TOTAL FUND BALANCE			70,707.17	-100,462.51
TOTAL LIABILITIES + FUND BALANCE			48,122.10	-1,106,478.47

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-13,131.20	6,639.67
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	15,170.53
TOTAL ASSETS			-13,131.20	21,810.20
LIABILITIES				
52	75410	UNFUND PENSION LIAB-OPEB LIAB	.00	-18,808.00
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-51,174.73
52	77000	DEF INFLOW OF RES-OPEB LIAB	.00	-242.40
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-4,279.12
TOTAL LIABILITIES			.00	-74,504.25
FUND BALANCE				
52	6302	REVENUES CONTROL	-7,070.00	-51,892.41
52	7602	EXPENDITURES CONTROL	20,201.20	45,252.74
52	87370	REST-OTHER OPEB ENTER FUND	.00	19,050.40
52	8737P	RESTRICTED-OTHER PENSION	.00	40,283.32
TOTAL FUND BALANCE			13,131.20	52,694.05
TOTAL LIABILITIES + FUND BALANCE			13,131.20	-21,810.20

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