

11/05/2018 09:49  
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WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 1  
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	1,220,232.67	104,564,322.42
10	6102	CASH IN BANK-PAYROLL	.00	-101,603,232.31
	TOTAL ASSETS		<u>1,220,232.67</u>	<u>2,961,090.11</u>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	21,960.95	-1,952.12
10	7474	KTRS PAYABLE	.00	-154.59
10	7603	PURCHASE OBLIGATIONS	-94,624.79	815,810.62
	TOTAL LIABILITIES		<u>-72,663.84</u>	<u>813,703.91</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,495,878.27	-5,418,529.04
10	7602	EXPENDITURES CONTROL	253,684.65	4,667,713.64
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-76,962.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	94,624.79	-815,810.62
10	8770	UNASSIGNED FUND BALANCE	.00	-2,131,205.60
	TOTAL FUND BALANCE		<u>-1,147,568.83</u>	<u>-3,774,794.02</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,220,232.67</u></u>	<u><u>-2,961,090.11</u></u>

11/05/2018 09:49  
95811py1

WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	133,631.07	-26,947.40
		TOTAL ASSETS	<u>133,631.07</u>	<u>-26,947.40</u>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-89,211.15	203,508.69
		TOTAL LIABILITIES	<u>-89,211.15</u>	<u>203,508.69</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-330,188.38	-1,295,680.43
20	7602	EXPENDITURES CONTROL	196,557.31	1,322,627.83
20	8753	ASSIGNED-PURCH OBL - CURRENT	89,211.15	-203,508.69
		TOTAL FUND BALANCE	<u>-44,419.92</u>	<u>-176,561.29</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-133,631.07</u></u>	<u><u>26,947.40</u></u>

11/05/2018 09:49  
95811py1

WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 3  
gibalsht

FUND: 21 SPECIAL REV DIST ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	7,395.45	52,968.19
		TOTAL ASSETS	<u>7,395.45</u>	<u>52,968.19</u>
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	3,561.35	10,698.38
		TOTAL LIABILITIES	<u>3,561.35</u>	<u>10,698.38</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-8,703.00	-60,089.81
21	7602	EXPENDITURES CONTROL	1,307.55	7,121.62
21	8753	ASSIGNED-PURCH OBL - CURRENT	-3,561.35	-10,698.38
		TOTAL FUND BALANCE	<u>-10,956.80</u>	<u>-63,666.57</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-7,395.45</u></u>	<u><u>-52,968.19</u></u>

11/05/2018 09:49  
95811py1

WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 4  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	341,358.00
	TOTAL ASSETS		.00	341,358.00
<b>FUND BALANCE</b>				
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

11/05/2018 09:49  
95811py1

WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 5  
gibalsht

FUND: 320 BUILDING (FSPK) FUND (5% LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	785,783.71
	TOTAL ASSETS		.00	785,783.71
<b>FUND BALANCE</b>				
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

11/05/2018 09:49  
95811py1

WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 6  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-248,489.29	12,191,359.49
		TOTAL ASSETS	-248,489.29	12,191,359.49
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-233,089.68	15,399.61
		TOTAL LIABILITIES	-233,089.68	15,399.61
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-13,170,494.39
36	7602	EXPENDITURES CONTROL	248,489.29	1,073,028.11
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-93,893.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	233,089.68	-15,399.61
		TOTAL FUND BALANCE	481,578.97	-12,206,759.10
		TOTAL LIABILITIES + FUND BALANCE	248,489.29	-12,191,359.49

11/05/2018 09:49  
95811py1

WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 7  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-14,823.47	-389,065.86
40	6105	CASH WITH FISCAL AGENTS	.00	4,757.63
TOTAL ASSETS			-14,823.47	-384,308.23
<b>LIABILITIES</b>				
40	7455	SHORT-TERM INTEREST PAYABLE	.00	-77,595.91
40	7603	PURCHASE OBLIGATIONS	4,454.11	19,277.58
TOTAL LIABILITIES			4,454.11	-58,318.33
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	14,823.47	389,065.86
40	8737	RESTRICTED - OTHER	.00	72,838.28
40	8753	ASSIGNED-PURCH OBL - CURRENT	-4,454.11	-19,277.58
TOTAL FUND BALANCE			10,369.36	442,626.56
TOTAL LIABILITIES + FUND BALANCE			14,823.47	384,308.23

11/05/2018 09:49  
95811py1

WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 8  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	80,806.77	925,056.12
51	6104	PETTY CASH	-6,374.55	1,000.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	20,955.76
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	94,320.00
TOTAL ASSETS			74,432.22	1,041,331.88
<b>LIABILITIES</b>				
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-378,568.00
51	7603	PURCHASE OBLIGATIONS	-104,161.41	117,989.29
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-3,561.00
TOTAL LIABILITIES			-104,161.41	-264,139.71
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-265,228.61	-450,640.34
51	7602	EXPENDITURES CONTROL	190,796.39	503,211.59
51	8737P	RESTRICTED-OTHER PENSION	.00	287,809.00
51	8739	RESTRICTED NET POSITION	.00	-999,583.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	104,161.41	-117,989.29
TOTAL FUND BALANCE			29,729.19	-777,192.17
TOTAL LIABILITIES + FUND BALANCE			-74,432.22	-1,041,331.88



11/05/2018 09:49  
95811py1

WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 9  
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	7,386.00	19,770.87
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	8,202.00
TOTAL ASSETS			7,386.00	27,972.87
<b>LIABILITIES</b>				
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-26,311.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-310.00
TOTAL LIABILITIES			.00	-26,621.00
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-7,386.00	-28,183.00
52	7602	EXPENDITURES CONTROL	.00	25,051.54
52	8737P	RESTRICTED-OTHER PENSION	.00	18,419.00
52	8739	RESTRICTED NET POSITION	.00	-16,639.41
TOTAL FUND BALANCE			-7,386.00	-1,351.87
TOTAL LIABILITIES + FUND BALANCE			-7,386.00	-27,972.87

11/05/2018 09:49  
95811py1

WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 10  
gibalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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

11/05/2018 09:49  
95811pyl

WAYNE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 11  
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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 \*\*