



**BEREA INDEPENDENT SCHOOL DISTRICT  
TREASURER'S MONTHLY REPORT  
FEBRUARY 2024**

**2/1/2024**

**\$3,342,613.69**

**B. Revenue & Interest:**

1/General Fund	\$633,072.16
2/Special Revenue Fund	\$304,678.05
21/Activity Accounts	\$100.00
25/School Activity	\$13,916.34
31/Capital Outlay Fund	\$0.00
32-33/Building Fund	\$0.00
36/Construction Fund	\$664.59
400/Debt Service Fund	\$0.00
51/Food Service Fund	\$60,535.95

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**Total Revenue & Interest:**

**\$1,012,967.09**

**C. Expenditures:**

1/General Fund	\$821,119.24
2/Special Revenue Fund	\$185,267.84
21/Activity Accounts	\$0.00
25/School Activity	\$12,490.57
31/Capital Outlay Fund	\$0.00
32-33/Building Fund	\$0.00
36/Construction Fund	\$636.00
400/Debt Service Fund	\$0.00
51/Food Service Fund	\$72,810.59
Accounts Payable	-\$13,074.59

**Total Expenditures:**

**\$1,079,249.65**

**D. Checking Account Cash Balance as of 02/29/24**

**\$ 3,276,331.13**

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**Finance Officer - Tony Tompkins**

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**DATE**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-180,410.25	-1,697,401.69
10	6112	INVESTMENTS/CD'S	.00	4,000,000.00
TOTAL ASSETS			-180,410.25	2,302,598.31
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-15,180.90	-12,818.01
10	7461F	FRYSC DONATION PAYABLE	-31.00	-231.50
10	7461U	UNEMPLOYMENT TAX PAYABLE	-2,681.56	-11,782.62
10	7461W	WORKER'S COMP PAYABLE	-4,046.98	-28,512.92
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	5.75
10	7472	FICA WITHHELD PAYABLE	.00	57.82
10	7473	STATE TAX WITHHELD PAYABLE	14,303.61	14,492.69
10	7603	PURCHASE OBLIGATIONS	-73,239.43	809,384.18
TOTAL LIABILITIES			-80,876.26	770,595.39
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-633,072.16	-8,563,025.93
10	7602	EXPENDITURES CONTROL	821,119.24	6,410,613.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	73,239.43	-820,260.47
10	8770	UNASSIGNED FUND BALANCE	.00	-100,520.42
TOTAL FUND BALANCE			261,286.51	-3,073,193.70
TOTAL LIABILITIES + FUND BALANCE			180,410.25	-2,302,598.31

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|BALANCE SHEET FOR 2024 8

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
20	6101	CASH IN BANK	119,410.21	-198,193.73
20	6153	ACCOUNTS RECEIVABLE	.00	3,077.47
TOTAL ASSETS			119,410.21	-195,116.26
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LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	13,586.87	96,939.17
TOTAL LIABILITIES			13,586.87	96,939.17
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FUND BALANCE				
20	6302	REVENUES CONTROL	-304,678.05	-1,939,000.35
20	7602	EXPENDITURES CONTROL	185,267.84	2,221,471.62
20	8731	RESTRICTED GRANTS	.00	-36,917.80
20	8753	ASSIGNED-PURCH OBL - CURRENT	-13,586.87	-147,376.38
TOTAL FUND BALANCE			-132,997.08	98,177.09
TOTAL LIABILITIES + FUND BALANCE			-119,410.21	195,116.26
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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
21	6101	CASH IN BANK	100.00	74,069.06
		TOTAL ASSETS	100.00	74,069.06
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LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-250.00	3,775.00
		TOTAL LIABILITIES	-250.00	3,775.00
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FUND BALANCE				
21	6302	REVENUES CONTROL	-100.00	-96,453.10
21	7602	EXPENDITURES CONTROL	.00	22,384.04
21	8753	ASSIGNED-PURCH OBL - CURRENT	250.00	-3,775.00
		TOTAL FUND BALANCE	150.00	-77,844.06
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		TOTAL LIABILITIES + FUND BALANCE	-100.00	-74,069.06
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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
25	6101	CASH IN BANK	6,863.53	178,159.49
		TOTAL ASSETS	6,863.53	178,159.49
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LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-5,437.76	-5,437.76
25	7603	PURCHASE OBLIGATIONS	10,622.57	55,031.98
		TOTAL LIABILITIES	5,184.81	49,594.22
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FUND BALANCE				
25	6302	REVENUES CONTROL	-13,916.34	-324,104.33
25	7602	EXPENDITURES CONTROL	12,490.57	151,382.60
25	8753	ASSIGNED-PURCH OBL - CURRENT	-10,622.57	-55,031.98
		TOTAL FUND BALANCE	-12,048.34	-227,753.71
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TOTAL LIABILITIES + FUND BALANCE			-6,863.53	-178,159.49
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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
31	6101	CASH IN BANK	.00	1,141,323.34
		TOTAL ASSETS	.00	1,141,323.34
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FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-51,350.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-2,179,946.68
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	1,089,973.34
		TOTAL FUND BALANCE	.00	-1,141,323.34
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,141,323.34
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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
32	6101	CASH IN BANK	.00	-405,606.80
	TOTAL ASSETS		.00	-405,606.80
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FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-677,105.25
32	7602	EXPENDITURES CONTROL	.00	1,164,059.91
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-162,695.72
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	81,347.86
	TOTAL FUND BALANCE		.00	405,606.80
	TOTAL LIABILITIES + FUND BALANCE		.00	405,606.80
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
36	6101	CASH IN BANK	28.59	3,925,169.21
		TOTAL ASSETS	28.59	3,925,169.21
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LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-636.00	3,657,803.91
		TOTAL LIABILITIES	-636.00	3,657,803.91
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FUND BALANCE				
36	6302	REVENUES CONTROL	-664.59	-5,214,397.64
36	7602	EXPENDITURES CONTROL	636.00	1,549,031.09
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-259,802.66
36	8753	ASSIGNED-PURCH OBL - CURRENT	636.00	-3,657,803.91
		TOTAL FUND BALANCE	607.41	-7,582,973.12
		TOTAL LIABILITIES + FUND BALANCE	-28.59	-3,925,169.21
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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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FUND BALANCE				
	40	6302 REVENUES CONTROL	.00	-847,115.91
	40	7602 EXPENDITURES CONTROL	.00	847,115.91
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-12,274.64	258,812.25
51	6171	INVENTORIES FOR CONSUMPTION	.00	14,149.74
51	64000	DEFERRED OUTFLOWS	.00	55,821.00
51	6400P	DEFERRED OUTFLOWS	.00	92,099.00
TOTAL ASSETS			-12,274.64	420,881.99
<b>LIABILITIES</b>				
51	75410	OPEB LIABILITY	.00	-114,625.00
51	7541P	PENSION LIABILITY	.00	-178,455.00
51	7603	PURCHASE OBLIGATIONS	-50,363.76	760,545.56
51	77000	Deferred Inflow of Resources	.00	-58,994.00
51	7700P	Deferred Inflow of Resources	.00	-78,300.00
TOTAL LIABILITIES			-50,363.76	330,171.56
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-60,535.95	-830,096.44
51	7602	EXPENDITURES CONTROL	72,810.59	557,134.45
51	8737P	RESTRICTED FUND BALANCE	.00	282,454.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	50,363.76	-760,545.56
TOTAL FUND BALANCE			62,638.40	-751,053.55
TOTAL LIABILITIES + FUND BALANCE			12,274.64	-420,881.99

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	11,000.00
80	6211	LAND IMPROVEMENTS	.00	61,489.80
80	6212	ACCUMULATED DEPR./LAND IMPROVE	.00	-61,489.80
80	6221	BUILDINGS AND BLDG.IMPROVEMENT	.00	20,412,025.63
80	6222	ACCUMULATED DEPR. ON BUILDINGS	.00	-9,019,367.15
80	6231	TECHNOLOGY EQUIPMENT	.00	24,702.00
80	6232	ACCUMULATED DEPR./TECH.EQUIP.	.00	-24,702.00
80	6241	MACHINERY & EQUIPMENT	.00	989,209.66
80	6242	ACCUMULATED DEPRECIATION	.00	-692,176.04
80	6251	GENERAL EQUIPMENT	.00	55,775.65
80	6252	ACCUMULATED DEPR.-GEN.EQUIP.	.00	-47,542.29
80	6281	INTANGIBLE RIGHT TO USE ASSET	.00	97,676.00
80	6281S	SUBSCRIPTION ASSET	.00	14,334.77
80	6282	Accumulated AMORT ASSET	.00	-63,082.00
80	6282S	ACC DEP SUBSCRIPTION ASSET	.00	-3,647.04
TOTAL ASSETS			.00	11,754,207.19
<b>FUND BALANCE</b>				
80	8710	INVESTMENTS IN GOVERNMENTAL AS	.00	-11,754,207.19
TOTAL FUND BALANCE			.00	-11,754,207.19
TOTAL LIABILITIES + FUND BALANCE			.00	-11,754,207.19

FUND: 81 FOOD SERVICE FIXED ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
81	6251	GENERAL EQUIPMENT	.00	189,987.55
81	6252	ACCUMULATED DEPR.-GEN.EQUIP.	.00	-148,715.32
TOTAL ASSETS			-----	-----
			.00	41,272.23
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FUND BALANCE				
81	8711	INVESTMENT/BUSINESS TYPE ASSET	.00	-41,272.23
TOTAL FUND BALANCE			-----	-----
			.00	-41,272.23
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TOTAL LIABILITIES + FUND BALANCE			=====	=====
			.00	-41,272.23
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