

BEREA BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-125,843.47	-648,009.09
	TOTAL ASSETS		-125,843.47	-648,009.09
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	400.00	400.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-13,427.44
10	7461F	FRYSC DONATION PAYABLE	-31.00	-31.00
10	7461U	UNEMPLOYMENT TAX PAYABLE	-442.50	-442.50
10	7461W	WORKER'S COMP PAYABLE	-3,655.08	-3,655.08
10	7472	FICA WITHHELD PAYABLE	.37	.37
10	7473	STATE TAX WITHHELD PAYABLE	-1,268.31	-11,203.31
10	7603	PURCHASE OBLIGATIONS	-57,973.34	456,139.78
	TOTAL LIABILITIES		-62,969.86	427,780.82
FUND BALANCE				
10	6302	REVENUES CONTROL	-621,740.68	-926,019.95
10	7602	EXPENDITURES CONTROL	752,580.67	1,712,309.96
10	8753	ASSIGNED-PURCH OBL - CURRENT	57,973.34	-467,016.07
10	8770	UNASSIGNED FUND BALANCE	.00	-99,045.67
	TOTAL FUND BALANCE		188,813.33	220,228.27
	TOTAL LIABILITIES + FUND BALANCE		125,843.47	648,009.09

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BALANCE SHEET FOR 2026 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	48,892.12	120,994.70
	20	6153	ACCOUNTS RECEIVABLE	.00	3,077.47
		TOTAL ASSETS		48,892.12	124,072.17
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	221.83	.00
	20	7481	DEFERRED REVENUE	.00	-16,143.57
	20	7603	PURCHASE OBLIGATIONS	469.57	-6,210.78
		TOTAL LIABILITIES		691.40	-22,354.35
FUND BALANCE					
	20	6302	REVENUES CONTROL	-151,186.17	-290,822.83
	20	7602	EXPENDITURES CONTROL	102,072.22	253,595.72
	20	8731	RESTRICTED GRANTS	.00	-47,824.96
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-469.57	-44,226.43
	20	8770	UNASSIGNED FUND BALANCE	.00	27,560.68
		TOTAL FUND BALANCE		-49,583.52	-101,717.82
		TOTAL LIABILITIES + FUND BALANCE		-48,892.12	-124,072.17

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-5,219.59	62,637.38
	TOTAL ASSETS		-5,219.59	62,637.38
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-1,127.44	3,872.56
	TOTAL LIABILITIES		-1,127.44	3,872.56
FUND BALANCE				
21	6302	REVENUES CONTROL	-403.38	-83,704.91
21	7602	EXPENDITURES CONTROL	5,622.97	21,067.53
21	8753	ASSIGNED-PURCH OBL - CURRENT	1,127.44	-3,872.56
21	8757	ASSIGNED - OTHER	.00	-62,240.65
21	8770	UNASSIGNED FUND BALANCE	.00	62,240.65
	TOTAL FUND BALANCE		6,347.03	-66,509.94
	TOTAL LIABILITIES + FUND BALANCE		5,219.59	-62,637.38

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	21,172.92	185,509.31
	TOTAL ASSETS		21,172.92	185,509.31
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-112.01
25	7603	PURCHASE OBLIGATIONS	15,669.86	26,091.62
	TOTAL LIABILITIES		15,669.86	25,979.61
FUND BALANCE				
25	6302	REVENUES CONTROL	-31,632.59	-236,814.63
25	7602	EXPENDITURES CONTROL	10,459.67	51,417.33
25	8753	ASSIGNED-PURCH OBL - CURRENT	-15,669.86	-26,091.62
25	8757	ASSIGNED - OTHER	.00	-171,304.08
25	8770	UNASSIGNED FUND BALANCE	.00	171,304.08
	TOTAL FUND BALANCE		-36,842.78	-211,488.92
	TOTAL LIABILITIES + FUND BALANCE		-21,172.92	-185,509.31

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BALANCE SHEET FOR 2026 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	1,137,150.88
			TOTAL ASSETS	.00	1,137,150.88
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-42,300.00
	31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,089,973.34
	31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,877.54
			TOTAL FUND BALANCE	.00	-1,137,150.88
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,137,150.88

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BALANCE SHEET FOR 2026 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	228.86	-328,009.67
TOTAL ASSETS			228.86	-328,009.67
FUND BALANCE				
32	6302	REVENUES CONTROL	-228.86	-317,124.86
32	7602	EXPENDITURES CONTROL	.00	104,862.36
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	4,125.90
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	508,611.62
32	8770	UNASSIGNED FUND BALANCE	.00	27,534.65
TOTAL FUND BALANCE			-228.86	328,009.67
TOTAL LIABILITIES + FUND BALANCE			-228.86	328,009.67

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BALANCE SHEET FOR 2026 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	58.37	100,146.29
	36	6105	CASH WITH FISCAL AGENTS	.00	1,019,444.52
		TOTAL ASSETS		58.37	1,119,590.81
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	98,808.03	98,808.03
		TOTAL LIABILITIES		98,808.03	98,808.03
FUND BALANCE					
	36	6302	REVENUES CONTROL	-58.37	-390.31
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,119,200.50
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-98,808.03	-98,808.03
		TOTAL FUND BALANCE		-98,866.40	-1,218,398.84
		TOTAL LIABILITIES + FUND BALANCE		-58.37	-1,119,590.81

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-104,862.36
40	7602	EXPENDITURES CONTROL	.00	104,862.36
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-19,829.58		123,621.51
51	6171	INVENTORIES FOR CONSUMPTION	.00		20,878.81
51	64000	DEFERRED OUTFLOWS	.00		30,429.00
51	6400P	DEFERRED OUTFLOWS	.00		86,951.00
51	65410	Funded OPEB Assets	.00		10,625.00
TOTAL ASSETS			-19,829.58		272,505.32
LIABILITIES					
51	7541P	PENSION LIABILITY	.00		-366,971.00
51	7603	PURCHASE OBLIGATIONS	-46,627.42		379,272.58
51	77000	Deferred Inflow of Resources	.00		-114,770.00
51	7700P	Deferred Inflow of Resources	.00		-69,877.00
TOTAL LIABILITIES			-46,627.42		-172,345.42
FUND BALANCE					
51	6302	REVENUES CONTROL	-51,786.18		-57,331.03
51	7602	EXPENDITURES CONTROL	71,615.76		84,114.58
51	8737	RESTRICTED - OTHER	.00		73,716.00
51	8737P	RESTRICTED FUND BALANCE	.00		349,897.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00		-164,554.80
51	8753	ASSIGNED-PURCH OBL - CURRENT	46,627.42		-379,272.58
51	8770	UNASSIGNED FUND BALANCE	.00		-6,729.07
TOTAL FUND BALANCE			66,457.00		-100,159.90
TOTAL LIABILITIES + FUND BALANCE			19,829.58		-272,505.32

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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	-9,839,738.82
80	6231	TECHNOLOGY EQUIPMENT	.00	24,702.00
80	6232	ACCUMULATED DEPR./TECH.EQUIP.	.00	-24,702.00
80	6241	MACHINERY & EQUIPMENT	.00	1,419,854.95
80	6242	ACCUMULATED DEPRECIATION	.00	-859,599.62
80	6251	GENERAL EQUIPMENT	.00	205,775.65
80	6252	ACCUMULATED DEPR.-GEN.EQUIP.	.00	-49,622.29
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	1,886,052.71
80	6281	INTANGIBLE RIGHT TO USE ASSET	.00	97,676.00
80	6281S	SUBSCRIPTION ASSET	.00	322,196.75
80	6282	Accumulated AMORT ASSET	.00	-85,466.00
80	6282S	ACC DEP SUBSCRIPTION ASSET	.00	-97,782.96
TOTAL ASSETS			.00	13,422,372.00
FUND BALANCE				
80	8710	INVESTMENTS IN GOVERNMENTAL AS	.00	-13,422,372.00
TOTAL FUND BALANCE			.00	-13,422,372.00
TOTAL LIABILITIES + FUND BALANCE			.00	-13,422,372.00

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FUND: 81 FOOD SERVICE FIXED ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6251	GENERAL EQUIPMENT	.00	270,015.43
	81	6252	ACCUMULATED DEPR.-GEN.EQUIP.	.00	-168,595.61
		TOTAL ASSETS		.00	101,419.82
FUND BALANCE					
	81	8711	INVESTMENT/BUSINESS TYPE ASSET	.00	-101,419.82
		TOTAL FUND BALANCE		.00	-101,419.82
		TOTAL LIABILITIES + FUND BALANCE		.00	-101,419.82

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