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9682dhol| BEREAL BOARD OF EDUCATION
| BALANCE SHEET FOR 2026 6| P 1
| gbalsh

| FUND: 1 | GENERAL FUND | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------|---------------------------------|--------------------------|--------------------|
| <hr/> | | | | |
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 185,394.46 | 491,802.17 |
| <hr/> | | | | |
| TOTAL ASSETS | | | 185,394.46 | 491,802.17 |
| <hr/> | | | | |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | -600.00 | -200.00 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 6,778.88 | -13,422.94 |
| 10 | 7461F | FRYSC DONATION PAYABLE | -31.00 | -124.00 |
| 10 | 7461U | UNEMPLOYMENT TAX PAYABLE | -140.08 | -1,064.56 |
| 10 | 7461W | WORKER'S COMP PAYABLE | -3,397.47 | -14,134.22 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | 289.16 | -18,805.06 |
| 10 | 7472 | FICA WITHHELD PAYABLE | -82.53 | -16,012.04 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | -31.22 | -9,803.12 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -36,737.37 | 334,918.63 |
| TOTAL LIABILITIES | | | -33,951.63 | 261,352.69 |
| <hr/> | | | | |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -852,019.79 | -4,859,102.19 |
| 10 | 7602 | EXPENDITURES CONTROL | 663,839.59 | 3,830,109.75 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 36,737.37 | -345,794.92 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | 621,632.50 |
| TOTAL FUND BALANCE | | | -151,442.83 | -753,154.86 |
| <hr/> | | | | |
| TOTAL LIABILITIES + FUND BALANCE | | | -185,394.46 | -491,802.17 |
| <hr/> | | | | |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|-----------|--|--------------------------|---------------------------|
| ASSETS | | | | |
| 20 20 | 6101 6153 | CASH IN BANK ACCOUNTS RECEIVABLE | -58,907.39 .00 | 123,409.34 3,077.47 |
| | | TOTAL ASSETS | -58,907.39 | 126,486.81 |
| LIABILITIES | | | | |
| 20 20 | 7481 7603 | DEFERRED REVENUE PURCHASE OBLIGATIONS | .00 25,923.96 | -16,143.57 16,068.90 |
| | | TOTAL LIABILITIES | 25,923.96 | -74.67 |
| FUND BALANCE | | | | |
| 20 20 | 6302 7602 | REVENUES CONTROL EXPENDITURES CONTROL | -53,577.13 112,484.52 | -676,414.03 636,772.28 |
| 20 | 8731 | RESTRICTED GRANTS | .00 | -47,824.96 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -25,923.96 | -66,506.11 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | 27,560.68 |
| | | TOTAL FUND BALANCE | 32,983.43 | -126,412.14 |
| | | TOTAL LIABILITIES + FUND BALANCE | 58,907.39 | -126,486.81 |

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| FUND: 21 DIST ACTIVITY (SPEC REV ANN) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | -2,541.48 | 42,697.68 |
| | TOTAL ASSETS | | -2,541.48 | 42,697.68 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | -2,498.25 | 15,562.69 |
| | TOTAL LIABILITIES | | -2,498.25 | 15,562.69 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -300.00 | -84,754.91 |
| 21 | 7602 | EXPENDITURES CONTROL | 2,841.48 | 42,057.23 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 2,498.25 | -15,562.69 |
| 21 | 8757 | ASSIGNED - OTHER | .00 | -62,240.65 |
| 21 | 8770 | UNASSIGNED FUND BALANCE | .00 | 62,240.65 |
| | TOTAL FUND BALANCE | | 5,039.73 | -58,260.37 |
| | TOTAL LIABILITIES + FUND BALANCE | | 2,541.48 | -42,697.68 |

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| FUND: 25 SCHOOL ACTIVITY FUND ACCT | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------------|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 25 6101 | CASH IN BANK | 6,736.01 | 233,277.42 |
| | TOTAL ASSETS | | 6,736.01 | 233,277.42 |
| LIABILITIES | | | | |
| | 25 7421 | ACCOUNTS PAYABLE | .00 | -5,221.63 |
| | 25 7603 | PURCHASE OBLIGATIONS | 3,455.98 | 66,332.26 |
| | TOTAL LIABILITIES | | 3,455.98 | 61,110.63 |
| FUND BALANCE | | | | |
| | 25 6302 | REVENUES CONTROL | -23,930.35 | -321,288.97 |
| | 25 7602 | EXPENDITURES CONTROL | 17,194.34 | 93,233.18 |
| | 25 8753 | ASSIGNED-PURCH OBL - CURRENT | -3,455.98 | -66,332.26 |
| | 25 8757 | ASSIGNED - OTHER | .00 | -171,304.08 |
| | 25 8770 | UNASSIGNED FUND BALANCE | .00 | 171,304.08 |
| | TOTAL FUND BALANCE | | -10,191.99 | -294,388.05 |
| | TOTAL LIABILITIES + FUND BALANCE | | -6,736.01 | -233,277.42 |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| <hr/> | | | | |
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 1,090,246.59 |
| <hr/> | | | | |
| TOTAL ASSETS | | | .00 | 1,090,246.59 |
| <hr/> | | | | |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -42,300.00 |
| 31 | 7602 | EXPENDITURES CONTROL | .00 | 46,904.29 |
| 31 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR | .00 | -1,089,973.34 |
| 31 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -4,877.54 |
| <hr/> | | | | |
| TOTAL FUND BALANCE | | | .00 | -1,090,246.59 |
| <hr/> | | | | |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -1,090,246.59 |
| <hr/> | | | | |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|-------------------------------|--------------------------|--------------------|
| <hr/> | | | | |
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | -226,848.15 |
| <hr/> | | | | |
| TOTAL ASSETS | | | .00 | -226,848.15 |
| <hr/> | | | | |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -317,124.86 |
| 32 | 7602 | EXPENDITURES CONTROL | .00 | 724,379.01 |
| 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 | -693,143.52 |
| <hr/> | | | | |
| TOTAL FUND BALANCE | | | .00 | 226,848.15 |
| <hr/> | | | | |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | 226,848.15 |
| <hr/> | | | | |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | 1.19 | 1,344.76 |
| 36 | 6105 | CASH WITH FISCAL AGENTS | .00 | 1,019,444.52 |
| | | | ----- | ----- |
| | | TOTAL ASSETS | 1.19 | 1,020,789.28 |
| | | | ----- | ----- |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -1.19 | -395.81 |
| 36 | 7602 | EXPENDITURES CONTROL | .00 | 98,807.03 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -1,119,200.50 |
| | | | ----- | ----- |
| | | TOTAL FUND BALANCE | -1.19 | -1,020,789.28 |
| | | | ----- | ----- |
| | | TOTAL LIABILITIES + FUND BALANCE | -1.19 | -1,020,789.28 |
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FUND: 400 DEBT SERVICE FUND

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

FUND BALANCE

40 6302
40 7602

REVENUES CONTROL
EXPENDITURES CONTROL

.00
.00

-724,379.01
724,379.01

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 |
|---|-------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -4,559.88 | 125,269.48 |
| 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 | | | -4,559.88 | 274,153.29 |
| LIABILITIES | | | | |
| 51 | 7541P | PENSION LIABILITY | .00 | -366,971.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 332,764.21 | 621,251.52 |
| 51 | 77000 | Deferred Inflow of Resources | .00 | -114,770.00 |
| 51 | 7700P | Deferred Inflow of Resources | .00 | -69,877.00 |
| TOTAL LIABILITIES | | | 332,764.21 | 69,633.52 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -65,191.45 | -277,663.39 |
| 51 | 7602 | EXPENDITURES CONTROL | 69,751.33 | 302,798.97 |
| 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 | -332,764.21 | -621,251.52 |
| 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | -6,729.07 |
| TOTAL FUND BALANCE | | | -328,204.33 | -343,786.81 |
| TOTAL LIABILITIES + FUND BALANCE | | | 4,559.88 | -274,153.29 |

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| FUND: 8 | GOVERNMENTAL ASSETS | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------|----------------------------------|---------------------------------|--------------------------|--------------------|
| <hr/> | | | | |
| 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 | 6281LS | 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 |
| <hr/> | | | | |
| 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 |
|------------------------------------|------|----------------------------------|--------------------------|--------------------|
| <hr/> | | | | |
| 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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