

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - August 31, 2025
General Fund
Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2026 FYTD Budget	FYTD 8/31/2025 Received/Used	FYTD % Rec'd/Used	FYTD 8/31/2025 Encumbered
REVENUES				
Real Estate Tax	57,995,253	24,588,357	42%	
Tangible Personal Property Tax	5,980,483	2,542,307	43%	
State Foundation (Unrestricted)	8,665,033	1,478,697	17%	
State Foundation (Restricted)	4,136,781	776,136	19%	
Property Tax Allocation	5,913,275	-	0%	
Other Operating Revenue	5,368,690	992,543	18%	
TOTAL REVENUE	**88,059,515**	**30,378,040**	**34%**	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	250,000	24,337	10%	
Other Financing Sources	75,000	161,948	216%	
TOTAL OTHER FINANCING SOURCES	**325,000**	**186,286**	**57%**	
TOTAL REVENUE AND OTHER SOURCES	**88,384,515**	**30,564,326**	**35%**	

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EXPENDITURES				
Payroll				
All Other	45,000	-	0%	-
Berea-Midpark High School	10,783,491	1,808,722	17%	-
Berea-Midpark Middle School	10,556,367	1,704,777	16%	-
Grindstone Elementary	4,705,191	731,875	16%	-
Brook Park Elementary	6,195,622	1,000,851	16%	-
Big Creek Elementary	4,672,892	665,028	14%	-
Snow School	1,009,549	171,665	17%	-
Academic Affairs Department	621,218	157,120	25%	-
Technology Department	723,789	123,846	17%	-
Pupil Services Department	1,385,685	137,624	10%	-
Business Services / Custodian / Maintenance Department	1,151,910	229,781	20%	-
Transportation Department	3,380,984	391,219	12%	-
Personnel Department	381,579	53,757	14%	-
Community Relations Department	184,074	19,378	11%	-
Superintendent Department / Assistant Superintendent Department	476,114	81,821	17%	-
Treasurer Department	642,905	105,671	16%	-
Board of Education	7,500	-	0%	-
Supplementals	1,319,500	98,490	7%	-
Severance	550,000	61,045	11%	-
Total Payroll	**48,793,369**	**7,542,671**	**15%**	**-**
Retirement/Insurance Benefits				
All Other	653	-	0%	-
Berea-Midpark High School	5,371,102	861,844	16%	-
Berea-Midpark Middle School	5,058,716	813,794	16%	-
Grindstone Elementary	2,253,866	352,401	16%	-
Brook Park Elementary	3,155,786	510,949	16%	-
Big Creek Elementary	2,406,815	334,338	14%	-
Snow School	467,214	72,002	15%	-
Academic Affairs Department	293,562	69,596	24%	-
Technology Department	299,968	50,637	17%	-
Pupil Services Department	519,925	55,527	11%	-
Business Services / Custodian / Maintenance Department	466,850	78,490	17%	2,692
Transportation Department	1,435,839	179,496	13%	5,595
Personnel Department	180,503	25,364	14%	5,000
Community Relations Department	103,522	9,905	10%	-
Superintendent Department / Assistant Superintendent Department	218,705	38,742	18%	-
Treasurer Department	315,577	53,307	17%	-
Transfers/Advances/Debt/Unemployment	10,000	1,093	11%	-
Board of Education	1,351	-	0%	-
Tuition Payments	65,123	6,503	10%	43,565
Supplementals	-	3,899	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,625,074**	**3,517,886**	**16%**	**56,852**

*** % Used for August should equal 16%**

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	FY 2026 FYTD Budget	FYTD 8/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 8/31/2025 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	112,537	74,237	66%	24,600
Instruction Services	2,558,355	132,154	5%	2,200,395
Health Services	674,873	13,095	2%	655,153
Management Services	154,618	12,759	8%	95,132
Data Processing Services	813,018	341,151	42%	316,920
Professional / Legal Services	593,298	33,049	6%	432,749
Other Professional and Technical Services	591,799	56,222	10%	390,809
Garbage Removal and Cleaning Services	26,709	2,926	11%	12,513
Repairs and Maintenance Services	544,099	157,772	29%	181,895
Property Insurance	475,000	420,266	88%	-
Rentals	342,500	166,551	49%	111,161
Lease Purchase Agreements	116,740	19,796	17%	96,944
Certificated Meeting Expenses	217,928	22,997	11%	43,816
Non-Certificated Travel Reimbursement	2,625	900	34%	1,225
Non-Certificated Meeting Expenses	3,943	-	0%	3,943
Certificated Travel Reimbursement	37,156	2,287	6%	24,620
Telephone Services	101,793	13,583	13%	88,210
Postage	25,405	-	0%	2,505
Postage Machine Rental	8,500	2,636	31%	5,857
Advertising	15,765	1,974	13%	2,865
Internet Access Services	61,174	37,653	62%	18,710
Other Communication Services	10,000	-	0%	10,000
Electricity	990,130	294,957	30%	785,173
Water and Sewage	327,424	32,709	10%	284,363
Gas	446,750	55,960	13%	351,790
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,866,617	78,969	4%	1,477,583
Excess Costs	100,000	-	0%	-
Payment for the Special Education of Students in District	85,000	4	0%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	28,935	16%	20,751
Transportation Purchased from Other District	82,887	1,523	2%	1,363
Transportation Purchased from Other Source	174,171	(10,563)	-6%	174,171
Other Pupil Transportation Services	51,868	227	0%	2,941
Other Purchased Services	30,000	-	0%	484
Total Purchased Services	**11,836,661**	**1,996,104**	**17%**	**7,819,924**

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	FY 2026 FYTD Budget	FYTD 8/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 8/31/2025 Encumbered
Supplies and Materials				
Classroom Supplies	427,475	89,350	21%	94,693
Office Supplies	70,925	5,339	8%	13,037
Health and Hygiene Supplies	8,000	-	0%	2,643
Software Materials	69,706	6,250	9%	10,251
Other General Supplies	39,686	-	0%	4,208
New Textbooks	421,500	4,627	1%	37,102
Supplemental Textbooks	11,000	1,830	17%	-
Electronic Instructional Materials and Supplies	110,250	84,129	76%	22,755
New Library Books	9,639	17	0%	1,208
Other Library Books	1,300	-	0%	245
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	37,412	30,541	82%	4,527
Food and Related Supplies and Materials	1,000	669	67%	152
Other Food	1,500	-	0%	1,050
Supplies and Materials for Operation, Maintenance and Repair	200,811	20,831	10%	3,270
Land	216,298	36,575	17%	57,890
Buildings	238,660	33,194	14%	98,976
Equipment and Furniture	63,553	25,549	40%	1,100
Supplies and Parts for Maintenance & Repair of Motor Vehicles	227,913	34,647	15%	110,774
Fuel	400,391	24,014	6%	90,095
Tires and Tubes	50,000	9,869	20%	15,131
Total Supplies and Materials	**2,607,619**	**407,431**	**16%**	**569,106**

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	FY 2026 FYTD Budget	FYTD 8/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 8/31/2025 Encumbered
Capital Outlay				
Buildings	355,371	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	183,397	23,537	13%	73,390
Technical Equipment	707,533	34,129	5%	148,463
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,246,302**	**57,666**	**5%**	**221,853**
Other				
Dues and Fees	6,817	5,302	78%	282
Membership in Professional Organization	61,054	27,884	46%	7,651
Charges for Audit Examinations	64,132	2,500	4%	63,632
County Board of Education Contributions	221,711	7,332	3%	100,000
Property Tax Collection Fees	825,000	332,992	40%	-
Bank Charges	40,000	1,028	3%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	85,000	72,148	85%	5,000
Fidelity Bond Premium	-	-	0%	-
Judgements	-	-	0%	-
Out of Court Settlements	-	-	0%	-
Taxes and Assessments	43,000	38,537	90%	-
Awards/Prizes for Competitions	500	-	0%	-
Other Miscellaneous Expenditures	2,000	750	38%	-
Student Activity Payments	-	-	0%	-
PBIS	19,373	-	0%	980
Total Other	**1,368,587**	**488,474**	**36%**	**177,545**
Debt Service				
Serial Bonds - Principal	973,000	-	0%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	609,120	-	0%	-
Total Debt Service	**1,582,120**	**-**	**0%**	**-**
TOTAL EXPENDITURES	**90,059,732**	**14,010,231**	**16%**	**8,845,281**
OTHER FINANCING USES				
Transfers-Out	50,000	-	0%	-
Advances-Out	250,000	-	0%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	**300,000**	**-**	**0%**	**-**
TOTAL EXPENDITURE AND OTHER USES	**90,359,732**	**14,010,231**	**16%**	**8,845,281**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(1,975,217)**	**16,554,095**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(1,975,217)**	**46,735,083**		**-**
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