

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - September 30, 2025
General Fund
Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2026 FYTD Budget	FYTD 9/30/2025 Received/Used	FYTD % Rec'd/Used	FYTD 9/30/2025 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	2,135,452	25%	
State Foundation (Restricted)	4,136,781	1,140,651	28%	
Property Tax Allocation	5,913,275	2,917,283	49%	
Other Operating Revenue	5,368,690	1,576,821	29%	
TOTAL REVENUE	**88,059,515**	**34,900,871**	**40%**	
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**	**35,087,157**	**40%**	

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EXPENDITURES				
Payroll				
All Other	45,000	-	0%	-
Berea-Midpark High School	10,783,491	2,730,172	25%	-
Berea-Midpark Middle School	10,556,367	2,630,943	25%	-
Grindstone Elementary	4,705,191	1,161,682	25%	-
Brook Park Elementary	6,195,622	1,583,044	26%	-
Big Creek Elementary	4,672,892	1,056,559	23%	-
Snow School	1,009,549	267,014	26%	-
Academic Affairs Department	621,218	226,212	36%	-
Technology Department	723,789	184,086	25%	-
Pupil Services Department	1,385,685	183,165	13%	-
Business Services / Custodian / Maintenance Department	1,151,910	316,944	28%	-
Transportation Department	3,380,984	725,671	21%	-
Personnel Department	381,579	80,923	21%	-
Community Relations Department	184,074	29,067	16%	-
Superintendent Department / Assistant Superintendent Department	476,114	123,308	26%	-
Treasurer Department	642,905	160,179	25%	-
Board of Education	7,500	-	0%	-
Supplementals	1,319,500	127,226	10%	-
Severance	550,000	61,045	11%	-
Total Payroll	**48,793,369**	**11,647,241**	**24%**	**-**
Retirement/Insurance Benefits				
All Other	653	-	0%	-
Berea-Midpark High School	5,371,102	1,291,036	24%	-
Berea-Midpark Middle School	5,058,716	1,252,200	25%	-
Grindstone Elementary	2,253,866	557,679	25%	-
Brook Park Elementary	3,155,786	789,240	25%	-
Big Creek Elementary	2,406,815	523,878	22%	-
Snow School	467,214	106,512	23%	-
Academic Affairs Department	293,562	103,612	35%	-
Technology Department	299,968	75,850	25%	-
Pupil Services Department	519,925	110,714	21%	-
Business Services / Custodian / Maintenance Department	466,850	114,214	24%	6,006
Transportation Department	1,435,839	322,106	22%	11,474
Personnel Department	180,503	38,208	21%	5,000
Community Relations Department	103,522	14,859	14%	-
Superintendent Department / Assistant Superintendent Department	218,705	57,750	26%	-
Treasurer Department	315,577	81,305	26%	-
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**	**5,450,655**	**24%**	**66,045**

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	FY 2026 FYTD Budget	FYTD 9/30/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 9/30/2025 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	112,537	86,567	77%	18,900
Instruction Services	2,558,355	268,918	11%	2,061,834
Health Services	674,873	23,852	4%	644,396
Management Services	155,118	14,808	10%	95,080
Data Processing Services	812,518	449,654	55%	228,615
Professional / Legal Services	593,298	60,408	10%	400,983
Other Professional and Technical Services	591,799	68,809	12%	378,221
Garbage Removal and Cleaning Services	26,709	3,540	13%	11,899
Repairs and Maintenance Services	544,099	188,847	35%	175,597
Property Insurance	475,000	420,266	88%	-
Rentals	344,500	171,827	50%	109,726
Lease Purchase Agreements	116,740	29,666	25%	87,074
Certificated Meeting Expenses	217,928	35,592	16%	64,072
Non-Certificated Travel Reimbursement	2,625	900	34%	1,225
Non-Certificated Meeting Expenses	3,943	20	1%	3,923
Certificated Travel Reimbursement	37,156	3,806	10%	23,535
Telephone Services	101,793	15,287	15%	86,506
Postage	25,405	7,813	31%	2,655
Postage Machine Rental	8,500	2,636	31%	5,857
Advertising	15,765	3,930	25%	765
Internet Access Services	61,174	43,634	71%	12,729
Other Communication Services	10,000	-	0%	10,000
Electricity	990,130	326,861	33%	753,268
Water and Sewage	327,424	51,169	16%	265,903
Gas	446,750	82,806	19%	324,944
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,866,617	268,002	14%	1,206,206
Excess Costs	100,000	-	0%	-
Payment for the Special Education of Students in District	85,000	2,839	3%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	31,006	17%	20,751
Transportation Purchased from Other District	82,887	3,775	5%	-
Transportation Purchased from Other Source	174,171	(32,971)	-19%	165,533
Other Pupil Transportation Services	51,868	227	0%	2,941
Other Purchased Services	30,000	300	1%	267
Total Purchased Services	**11,838,661**	**2,636,709**	**22%**	**7,164,532**

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Supplies and Materials				
Classroom Supplies	437,475	157,207	36%	74,436
Office Supplies	70,925	8,492	12%	22,656
Health and Hygiene Supplies	8,000	2,546	32%	322
Software Materials	69,706	6,250	9%	16,476
Other General Supplies	39,686	3,279	8%	1,367
New Textbooks	390,148	41,729	11%	-
Supplemental Textbooks	12,352	1,830	15%	6,403
Electronic Instructional Materials and Supplies	116,250	113,181	97%	123
New Library Books	9,639	348	4%	2,213
Other Library Books	1,300	245	19%	-
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	37,412	34,478	92%	587
Food and Related Supplies and Materials	1,000	728	73%	92
Other Food	1,500	611	41%	481
Supplies and Materials for Operation, Maintenance and Repair	200,811	40,376	20%	624
Land	208,298	39,720	19%	55,907
Buildings	238,660	58,877	25%	104,808
Equipment and Furniture	73,553	25,672	35%	10,536
Supplies and Parts for Maintenance & Repair of Motor Vehicles	227,913	51,265	22%	96,935
Fuel	400,391	54,716	14%	61,030
Tires and Tubes	50,000	11,593	23%	13,407
Total Supplies and Materials	**2,595,619**	**653,142**	**25%**	**468,403**

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	FY 2026 FYTD Budget	FYTD 9/30/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 9/30/2025 Encumbered
Capital Outlay				
Buildings	355,371	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	193,397	30,568	16%	81,310
Technical Equipment	707,533	39,877	6%	144,375
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,256,302**	**70,446**	**6%**	**225,685**
Other				
Dues and Fees	6,817	5,302	78%	282
Membership in Professional Organization	61,054	30,475	50%	6,116
Charges for Audit Examinations	64,132	14,727	23%	51,405
County Board of Education Contributions	221,711	19,917	9%	90,178
Property Tax Collection Fees	825,000	339,610	41%	-
Bank Charges	40,000	2,024	5%	-
Other Dues and Fees	-	83	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%	83
Student Activity Payments	-	-	0%	-
PBIS	19,373	84	0%	2,571
Total Other	**1,368,587**	**523,656**	**38%**	**155,634**
Debt Service				
Serial Bonds - Principal	973,000	973,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	609,120	310,000	51%	-
Total Debt Service	**1,582,120**	**1,283,000**	**81%**	**-**
TOTAL EXPENDITURES	**90,059,732**	**22,264,849**	**25%**	**8,080,300**
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**	**22,264,849**	**25%**	**8,080,300**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(1,975,217)**	**12,822,308**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(1,975,217)**	**43,003,296**		**-**
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