

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

	FY 2026 FYTD Budget	FYTD 10/31/2025 Received/Used	FYTD % Rec'd/Used	FYTD 10/31/2025 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	3,000,821	35%	
State Foundation (Restricted)	4,136,781	1,396,314	34%	
Property Tax Allocation	5,913,275	2,917,283	49%	
Other Operating Revenue	5,368,690	2,541,526	47%	
TOTAL REVENUE	**88,059,515**	**36,986,608**	**42%**	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	250,000	24,337	10%	
Other Financing Sources	75,000	1,024,730	1366%	
TOTAL OTHER FINANCING SOURCES	**325,000**	**1,049,067**	**323%**	
TOTAL REVENUE AND OTHER SOURCES	**88,384,515**	**38,035,675**	**43%**	

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

	FY 2026 FYTD Budget	FYTD 10/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 10/31/2025 Encumbered
EXPENDITURES				
Payroll				
All Other	45,000	-	0%	-
Berea-Midpark High School	10,783,491	3,664,672	34%	-
Berea-Midpark Middle School	10,556,367	3,553,972	34%	-
Grindstone Elementary	4,705,191	1,568,158	33%	-
Brook Park Elementary	6,195,622	2,139,752	35%	-
Big Creek Elementary	4,672,892	1,446,655	31%	-
Snow School	1,009,549	341,314	34%	-
Academic Affairs Department	621,218	294,448	47%	-
Technology Department	723,789	245,114	34%	-
Pupil Services Department	1,385,685	233,184	17%	-
Business Services / Custodian / Maintenance Department	1,151,910	409,474	36%	-
Transportation Department	3,380,984	1,064,894	31%	-
Personnel Department	381,579	108,090	28%	-
Community Relations Department	184,074	38,756	21%	-
Superintendent Department / Assistant Superintendent Department	476,114	164,794	35%	-
Treasurer Department	642,905	214,337	33%	-
Board of Education	7,500	-	0%	-
Supplementals	1,319,500	247,540	19%	-
Severance	550,000	62,087	11%	-
Total Payroll	**48,793,369**	**15,797,242**	**32%**	**-**
Retirement/Insurance Benefits				
All Other	653	-	0%	-
Berea-Midpark High School	5,371,102	1,774,214	33%	-
Berea-Midpark Middle School	5,058,716	1,721,253	34%	-
Grindstone Elementary	2,253,866	777,278	34%	-
Brook Park Elementary	3,155,786	1,092,297	35%	-
Big Creek Elementary	2,406,815	728,977	30%	-
Snow School	467,214	145,124	31%	-
Academic Affairs Department	293,562	140,264	48%	-
Technology Department	299,968	102,608	34%	-
Pupil Services Department	519,925	131,205	25%	-
Business Services / Custodian / Maintenance Department	466,850	162,276	35%	2,343
Transportation Department	1,435,839	506,770	35%	4,898
Personnel Department	180,503	51,272	28%	5,000
Community Relations Department	103,522	19,812	19%	-
Superintendent Department / Assistant Superintendent Department	218,705	76,840	35%	-
Treasurer Department	315,577	109,388	35%	-
Transfers/Advances/Debt/Unemployment	10,000	1,325	13%	-
Board of Education	1,351	506	37%	-
Tuition Payments	65,123	7,687	12%	42,381
Supplementals	-	3,899	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,625,074**	**7,552,995**	**33%**	**54,622**

*** % Used for October should equal 33%**

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

	FY 2026 FYTD Budget	FYTD 10/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 10/31/2025 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	127,537	93,197	73%	27,905
Instruction Services	2,558,355	516,766	20%	1,812,275
Health Services	674,873	123,716	18%	544,532
Management Services	162,118	18,244	11%	98,744
Data Processing Services	812,518	579,202	71%	95,529
Professional / Legal Services	593,298	81,713	14%	387,365
Other Professional and Technical Services	591,799	125,150	21%	321,992
Garbage Removal and Cleaning Services	26,709	4,153	16%	11,285
Repairs and Maintenance Services	544,099	229,953	42%	163,715
Property Insurance	475,000	438,266	92%	-
Rentals	344,500	181,423	53%	133,624
Lease Purchase Agreements	116,740	40,850	35%	75,890
Certificated Meeting Expenses	218,078	50,395	23%	51,513
Non-Certificated Travel Reimbursement	2,625	1,050	40%	1,075
Non-Certificated Meeting Expenses	3,943	244	6%	3,699
Certificated Travel Reimbursement	37,156	5,707	15%	23,614
Telephone Services	101,793	24,527	24%	77,266
Postage	25,405	7,591	30%	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	515,324	52%	564,806
Water and Sewage	327,424	71,194	22%	245,879
Gas	446,750	110,630	25%	297,120
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,866,617	392,057	21%	1,085,459
Excess Costs	100,000	-	0%	-
Payment for the Special Education of Students in District	85,000	8,506	10%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	66,207	36%	20,000
Transportation Purchased from Other District	82,887	3,775	5%	-
Transportation Purchased from Other Source	174,171	(11,321)	-6%	75,343
Other Pupil Transportation Services	51,868	443	1%	2,725
Other Purchased Services	30,000	300	1%	2,867
Total Purchased Services	**11,860,811**	**3,731,895**	**31%**	**6,157,223**

*** % Used for October should equal 33%**

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

	FY 2026 FYTD Budget	FYTD 10/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 10/31/2025 Encumbered
Supplies and Materials				
Classroom Supplies	437,475	202,013	46%	48,738
Office Supplies	70,925	21,596	30%	11,278
Health and Hygiene Supplies	8,000	2,546	32%	322
Software Materials	69,706	22,726	33%	1,698
Other General Supplies	39,536	3,967	10%	2,701
New Textbooks	385,148	42,244	11%	716
Supplemental Textbooks	12,352	8,233	67%	-
Electronic Instructional Materials and Supplies	121,250	119,668	99%	-
New Library Books	9,139	1,913	21%	1,711
Other Library Books	1,300	245	19%	-
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	37,412	34,498	92%	567
Food and Related Supplies and Materials	1,000	728	73%	92
Other Food	1,500	635	42%	457
Supplies and Materials for Operation, Maintenance and Repair	200,811	55,018	27%	401
Land	208,298	71,464	34%	24,116
Buildings	238,660	94,519	40%	72,358
Equipment and Furniture	73,553	25,672	35%	26,274
Supplies and Parts for Maintenance & Repair of Motor Vehicles	227,913	66,313	29%	82,160
Fuel	400,391	88,090	22%	27,657
Tires and Tubes	50,000	11,593	23%	13,407
Total Supplies and Materials	**2,594,969**	**873,680**	**34%**	**314,654**

*** % Used for October should equal 33%**

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

	FY 2026 FYTD Budget	FYTD 10/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 10/31/2025 Encumbered
Capital Outlay				
Buildings	348,371	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	193,118	88,356	46%	23,683
Technical Equipment	692,813	70,828	10%	36,898
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,234,302**	**159,184**	**13%**	**60,581**
Other				
Dues and Fees	6,817	5,350	78%	207
Membership in Professional Organization	61,054	32,122	53%	4,669
Charges for Audit Examinations	64,132	15,420	24%	50,712
County Board of Education Contributions	221,711	32,454	15%	80,356
Property Tax Collection Fees	825,000	339,610	41%	-
Bank Charges	40,000	1,183	3%	-
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	833	42%	450
Student Activity Payments	-	-	0%	-
PBIS	19,373	739	4%	3,533
Total Other	**1,368,587**	**538,479**	**39%**	**144,927**
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	**90,059,232**	**29,936,473**	**33%**	**6,732,007**
OTHER FINANCING USES				
Transfers-Out	50,000	8,500	17%	-
Advances-Out	250,000	-	0%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	**300,000**	**8,500**	**3%**	**-**
TOTAL EXPENDITURE AND OTHER USES	**90,359,232**	**29,944,973**	**33%**	**6,732,007**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(1,974,717)**	**8,090,702**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(1,974,717)**	**38,271,690**		**-**
*** % Used for October should equal 33%**				