

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

	FY 2026 FYTD Budget	FYTD 11/30/2025 Received/Used	FYTD % Rec'd/Used	FYTD 11/30/2025 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	3,694,414	43%	
State Foundation (Restricted)	4,136,781	1,654,149	40%	
Property Tax Allocation	5,913,275	2,917,283	49%	
Other Operating Revenue	5,368,690	2,680,081	50%	
TOTAL REVENUE	**88,059,515**	**38,076,591**	**43%**	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	250,000	24,337	10%	
Other Financing Sources	75,000	1,025,182	1367%	
TOTAL OTHER FINANCING SOURCES	**325,000**	**1,049,519**	**323%**	
TOTAL REVENUE AND OTHER SOURCES	**88,384,515**	**39,126,110**	**44%**	

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EXPENDITURES				
Payroll				
All Other	45,000	1,736	4%	-
Berea-Midpark High School	10,783,491	4,585,630	43%	-
Berea-Midpark Middle School	10,556,367	4,472,447	42%	-
Grindstone Elementary	4,705,191	1,972,765	42%	-
Brook Park Elementary	6,195,622	2,697,919	44%	-
Big Creek Elementary	4,672,892	1,833,578	39%	-
Snow School	1,009,549	415,712	41%	-
Academic Affairs Department	621,218	360,914	58%	-
Technology Department	723,789	305,709	42%	-
Pupil Services Department	1,385,685	281,925	20%	-
Business Services / Custodian / Maintenance Department	1,151,910	494,245	43%	-
Transportation Department	3,380,984	1,388,954	41%	-
Personnel Department	381,579	135,257	35%	-
Community Relations Department	184,074	48,445	26%	-
Superintendent Department / Assistant Superintendent Department	476,114	206,280	43%	-
Treasurer Department	642,905	268,117	42%	-
Board of Education	7,500	-	0%	-
Supplementals	1,319,500	541,880	41%	-
Severance	550,000	62,350	11%	-
Total Payroll	**48,793,369**	**20,073,863**	**41%**	**-**
Retirement/Insurance Benefits				
All Other	653	233	0%	-
Berea-Midpark High School	5,371,102	2,240,012	42%	-
Berea-Midpark Middle School	5,058,716	2,165,588	43%	-
Grindstone Elementary	2,253,866	977,483	43%	-
Brook Park Elementary	3,155,786	1,370,699	43%	-
Big Creek Elementary	2,406,815	923,041	38%	-
Snow School	467,214	180,013	39%	-
Academic Affairs Department	293,562	173,863	59%	-
Technology Department	299,968	127,877	43%	-
Pupil Services Department	519,925	151,493	29%	-
Business Services / Custodian / Maintenance Department	466,850	197,212	42%	2,168
Transportation Department	1,435,839	652,810	45%	4,707
Personnel Department	180,503	64,116	36%	5,000
Community Relations Department	103,522	24,765	24%	-
Superintendent Department / Assistant Superintendent Department	218,705	95,886	44%	-
Treasurer Department	315,577	137,270	43%	-
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	-	7,107	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,625,074**	**9,498,986**	**42%**	**54,256**

*** % Used for November should equal 42%**

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	FY 2026 FYTD Budget	FYTD 11/30/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 11/30/2025 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	127,537	93,197	73%	28,025
Instruction Services	2,558,355	746,563	29%	1,582,478
Health Services	674,873	127,139	19%	541,110
Management Services	162,118	19,161	12%	97,827
Data Processing Services	797,798	589,672	74%	82,814
Professional / Legal Services	593,298	96,370	16%	372,707
Other Professional and Technical Services	591,799	151,781	26%	295,361
Garbage Removal and Cleaning Services	26,709	4,767	18%	10,672
Repairs and Maintenance Services	544,099	256,517	47%	154,584
Property Insurance	475,000	434,300	91%	-
Rentals	344,500	186,861	54%	128,133
Lease Purchase Agreements	116,740	50,787	44%	65,953
Certificated Meeting Expenses	218,153	64,711	30%	48,731
Non-Certificated Travel Reimbursement	2,625	1,150	44%	975
Non-Certificated Meeting Expenses	3,943	336	9%	3,608
Certificated Travel Reimbursement	37,156	7,703	21%	21,617
Telephone Services	101,793	26,129	26%	75,664
Postage	25,330	7,591	30%	3,655
Postage Machine Rental	8,500	4,759	56%	3,734
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	545,235	55%	534,895
Water and Sewage	327,424	86,581	26%	230,491
Gas	446,750	152,321	34%	277,768
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,866,617	514,087	28%	966,738
Excess Costs	100,000	-	0%	-
Payment for the Special Education of Students in District	85,000	14,173	17%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	69,434	38%	20,000
Transportation Purchased from Other District	82,887	3,775	5%	-
Transportation Purchased from Other Source	174,171	(5,348)	-3%	69,370
Other Pupil Transportation Services	51,868	574	1%	2,595
Other Purchased Services	30,000	654	2%	2,612
Total Purchased Services	**11,846,092**	**4,301,464**	**36%**	**5,646,500**
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	FY 2026 FYTD Budget	FYTD 11/30/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 11/30/2025 Encumbered
Supplies and Materials				
Classroom Supplies	437,475	225,330	52%	41,422
Office Supplies	70,644	27,895	39%	8,208
Health and Hygiene Supplies	8,000	2,636	33%	2,595
Software Materials	69,706	16,501	24%	3,978
Other General Supplies	39,536	6,086	15%	904
New Textbooks	381,148	42,954	11%	-
Supplemental Textbooks	12,352	8,233	67%	-
Electronic Instructional Materials and Supplies	125,250	121,668	97%	1,320
New Library Books	9,139	3,614	40%	1,354
Other Library Books	1,300	245	19%	28
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	37,412	34,518	92%	547
Food and Related Supplies and Materials	1,000	728	73%	92
Other Food	1,500	664	44%	454
Supplies and Materials for Operation, Maintenance and Repair	200,811	55,126	27%	21,520
Land	208,298	73,827	35%	48,133
Buildings	238,660	101,951	43%	69,627
Equipment and Furniture	73,553	33,435	45%	26,279
Supplies and Parts for Maintenance & Repair of Motor Vehicles	227,913	75,513	33%	81,832
Fuel	400,391	96,459	24%	160,196
Tires and Tubes	50,000	11,593	23%	13,407
Total Supplies and Materials	**2,594,689**	**938,974**	**36%**	**481,897**

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	FY 2026 FYTD Budget	FYTD 11/30/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 11/30/2025 Encumbered
Capital Outlay				
Buildings	348,371	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	208,118	103,079	50%	23,033
Technical Equipment	692,813	90,409	13%	22,510
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,249,302**	**193,488**	**15%**	**45,544**
Other				
Dues and Fees	6,817	5,350	78%	207
Membership in Professional Organization	61,054	32,372	53%	4,419
Charges for Audit Examinations	64,132	26,016	41%	40,116
County Board of Education Contributions	221,711	44,992	20%	70,535
Property Tax Collection Fees	825,000	339,610	41%	-
Bank Charges	40,000	1,478	4%	-
Other Dues and Fees	-	83	0%	-
Liability Insurance	85,000	76,520	90%	5,000
Fidelity Bond Premium	-	1,475	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	1,333	67%	-
Student Activity Payments	-	-	0%	-
PBIS	19,373	1,551	8%	3,871
Total Other	**1,368,587**	**569,315**	**42%**	**124,147**
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**	**36,859,090**	**41%**	**6,352,344**
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**	**36,867,590**	**41%**	**6,352,344**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(1,974,717)**	**2,258,520**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(1,974,717)**	**32,439,508**		**-**
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