

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

	FY 2026 FYTD Budget	FYTD 12/31/2025 Received/Used	FYTD % Rec'd/Used	FYTD 12/31/2025 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	4,336,607	50%	
State Foundation (Restricted)	4,136,781	1,937,854	47%	
Property Tax Allocation	5,913,275	2,917,283	49%	
Other Operating Revenue	4,898,690	2,424,635	49%	
TOTAL REVENUE	**87,589,515**	**38,747,043**	**44%**	
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	**87,914,515**	**39,796,562**	**45%**	

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EXPENDITURES				
Payroll				
All Other	74,000	22,364	30%	-
Berea-Midpark High School	10,783,491	5,508,569	51%	-
Berea-Midpark Middle School	10,556,367	5,385,076	51%	-
Grindstone Elementary	4,705,191	2,380,333	51%	-
Brook Park Elementary	6,195,422	3,259,407	53%	-
Big Creek Elementary	4,672,892	2,224,612	48%	-
Snow School	1,009,549	489,699	49%	-
Academic Affairs Department	592,218	410,343	69%	-
Technology Department	723,789	365,899	51%	-
Pupil Services Department	1,385,685	330,553	24%	-
Business Services / Custodian / Maintenance Department	1,151,910	593,618	52%	-
Transportation Department	3,380,984	1,690,625	50%	-
Personnel Department	381,579	162,424	43%	-
Community Relations Department	184,074	58,134	32%	-
Superintendent Department / Assistant Superintendent Department	476,114	247,767	52%	-
Treasurer Department	642,905	321,634	50%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,349,500	582,591	43%	-
Severance	550,000	62,350	11%	-
Total Payroll	**48,823,169**	**24,103,496**	**49%**	**-**
Retirement/Insurance Benefits				
All Other	5,307	3,431	0%	-
Berea-Midpark High School	5,371,102	2,674,783	50%	-
Berea-Midpark Middle School	5,058,716	2,603,263	51%	-
Grindstone Elementary	2,253,866	1,177,837	52%	-
Brook Park Elementary	3,155,786	1,652,096	52%	-
Big Creek Elementary	2,406,815	1,116,370	46%	-
Snow School	467,214	214,860	46%	-
Academic Affairs Department	288,907	204,779	71%	-
Technology Department	299,968	153,110	51%	-
Pupil Services Department	519,925	172,257	33%	-
Business Services / Custodian / Maintenance Department	466,850	235,911	51%	1,989
Transportation Department	1,435,839	794,677	55%	4,434
Personnel Department	180,503	76,971	43%	5,000
Community Relations Department	103,522	29,721	29%	-
Superintendent Department / Assistant Superintendent Department	218,705	114,984	53%	-
Treasurer Department	315,577	165,141	52%	-
Transfers/Advances/Debt/Unemployment	10,000	1,325	13%	-
Board of Education	1,351	1,705	126%	-
Tuition Payments	65,123	8,554	13%	41,514
Supplementals	-	7,201	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,625,074**	**11,408,977**	**50%**	**52,937**

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	FY 2026 FYTD Budget	FYTD 12/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 12/31/2025 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	127,537	93,197	73%	28,025
Instruction Services	2,558,355	999,832	39%	1,328,055
Health Services	674,873	131,020	19%	537,228
Management Services	162,118	21,520	13%	102,393
Data Processing Services	797,798	595,345	75%	82,526
Professional / Legal Services	593,298	105,912	18%	363,166
Other Professional and Technical Services	591,799	171,849	29%	275,294
Garbage Removal and Cleaning Services	26,709	5,381	20%	10,058
Repairs and Maintenance Services	544,099	278,325	51%	143,165
Property Insurance	475,000	434,300	91%	-
Rentals	344,500	190,335	55%	124,683
Lease Purchase Agreements	116,740	53,817	46%	62,923
Certificated Meeting Expenses	218,153	74,913	34%	38,326
Non-Certificated Travel Reimbursement	2,625	1,235	47%	890
Non-Certificated Meeting Expenses	3,943	376	10%	3,568
Certificated Travel Reimbursement	37,156	11,079	30%	19,661
Telephone Services	101,793	31,566	31%	70,227
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	602,171	61%	477,958
Water and Sewage	327,424	102,152	31%	214,921
Gas	446,750	184,591	41%	245,498
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,866,617	680,950	36%	868,183
Excess Costs	100,000	-	0%	-
Payment for the Special Education of Students in District	85,000	19,840	23%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	72,660	40%	20,000
Transportation Purchased from Other District	82,887	3,775	5%	-
Transportation Purchased from Other Source	174,171	(2,361)	-1%	65,438
Other Pupil Transportation Services	51,868	777	1%	2,391
Other Purchased Services	30,000	868	3%	16,030
Total Purchased Services	**11,846,092**	**4,928,777**	**42%**	**5,132,247**

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Supplies and Materials				
Classroom Supplies	437,675	250,563	57%	31,759
Office Supplies	70,644	29,236	41%	8,075
Health and Hygiene Supplies	8,000	4,575	57%	983
Software Materials	69,706	18,781	27%	1,698
Other General Supplies	39,536	6,134	16%	3,404
New Textbooks	363,500	51,188	14%	-
Supplemental Textbooks	-	-	0%	-
Electronic Instructional Materials and Supplies	125,250	122,068	97%	920
New Library Books	9,139	4,215	46%	1,488
Other Library Books	1,300	245	19%	28
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	37,412	34,538	92%	527
Food and Related Supplies and Materials	1,000	728	73%	92
Other Food	1,500	688	46%	429
Supplies and Materials for Operation, Maintenance and Repair	200,811	76,128	38%	20,336
Land	208,298	75,976	36%	46,690
Buildings	238,660	107,562	45%	72,005
Equipment and Furniture	73,553	45,283	62%	14,431
Supplies and Parts for Maintenance & Repair of Motor Vehicles	227,913	80,935	36%	75,110
Fuel	400,391	128,888	32%	127,768
Tires and Tubes	50,000	14,543	29%	10,457
Total Supplies and Materials	**2,564,889**	**1,052,272**	**41%**	**416,199**

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	FY 2026 FYTD Budget	FYTD 12/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 12/31/2025 Encumbered
Capital Outlay				
Buildings	341,371	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	208,118	106,106	51%	25,580
Technical Equipment	692,813	96,780	14%	38,684
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,242,302**	**202,886**	**16%**	**64,265**
Other				
Dues and Fees	6,817	5,350	78%	207
Membership in Professional Organization	61,054	32,570	53%	4,273
Charges for Audit Examinations	64,132	35,567	55%	30,565
County Board of Education Contributions	221,711	57,529	26%	60,713
Property Tax Collection Fees	825,000	339,610	41%	-
Bank Charges	40,000	4,946	12%	-
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	26,373	3,645	14%	3,870
Total Other	**1,375,587**	**597,164**	**43%**	**104,627**
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**	**43,576,571**	**48%**	**5,770,276**
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**	**43,585,071**	**48%**	**5,770,276**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(2,444,717)**	**(3,788,508)**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(2,444,717)**	**26,392,480**		**-**
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