Berea City School District
EXCELLENCE • INTEGRITY • PURPOSE
Serving Berea, Brook Park and Middleburg Heights

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - January 31, 2026
General Fund
Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2026 FYTD Budget	FYTD 1/31/2026 Received/Used	FYTD % Rec'd/Used	FYTD 1/31/2026 Encumbered
REVENUES				
Real Estate Tax	57,995,253	26,090,357	45%	
Tangible Personal Property Tax	5,980,483	2,542,307	43%	
State Foundation (Unrestricted)	8,665,033	5,149,586	59%	
State Foundation (Restricted)	4,136,781	2,196,832	53%	
Property Tax Allocation	5,913,275	2,917,283	49%	
Other Operating Revenue	4,898,690	2,494,205	51%	
TOTAL REVENUE	**87,589,515**	**41,390,570**	**47%**	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	250,000	24,337	10%	
Other Financing Sources	75,000	1,030,182	1374%	
TOTAL OTHER FINANCING SOURCES	**325,000**	**1,054,519**	**324%**	
TOTAL REVENUE AND OTHER SOURCES	**87,914,515**	**42,445,089**	**48%**	

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	FY 2026 FYTD Budget	FYTD 1/31/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 1/31/2026 Encumbered
EXPENDITURES				
Payroll				
All Other	74,000	25,558	35%	-
Berea-Midpark High School	10,783,491	6,421,575	60%	-
Berea-Midpark Middle School	10,556,367	6,297,646	60%	-
Grindstone Elementary	4,705,191	2,782,604	59%	-
Brook Park Elementary	6,195,422	3,811,882	62%	-
Big Creek Elementary	4,672,892	2,609,974	56%	-
Snow School	1,009,549	562,843	56%	-
Academic Affairs Department	592,218	474,539	80%	-
Technology Department	723,789	426,899	59%	-
Pupil Services Department	1,385,685	382,366	28%	-
Business Services / Custodian / Maintenance Department	1,151,910	688,697	60%	-
Transportation Department	3,380,984	1,975,447	58%	-
Personnel Department	381,579	189,590	50%	-
Community Relations Department	184,074	67,824	37%	-
Superintendent Department / Assistant Superintendent Department	476,114	289,261	61%	-
Treasurer Department	642,905	375,093	58%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,349,500	626,899	46%	-
Severance	550,000	81,096	15%	-
Total Payroll	**48,823,169**	**28,097,293**	**58%**	**-**
Retirement/Insurance Benefits				
All Other	5,307	3,810	0%	-
Berea-Midpark High School	5,371,102	3,102,435	58%	-
Berea-Midpark Middle School	5,058,716	3,044,136	60%	-
Grindstone Elementary	2,253,866	1,377,577	61%	-
Brook Park Elementary	3,155,786	1,932,660	61%	-
Big Creek Elementary	2,406,815	1,307,140	54%	-
Snow School	467,214	249,547	53%	-
Academic Affairs Department	288,907	238,023	82%	-
Technology Department	299,968	180,443	60%	-
Pupil Services Department	519,925	194,978	38%	-
Business Services / Custodian / Maintenance Department	466,850	272,732	58%	1,837
Transportation Department	1,435,839	934,259	65%	3,980
Personnel Department	180,503	91,962	51%	5,000
Community Relations Department	103,522	34,674	33%	-
Superintendent Department / Assistant Superintendent Department	218,705	134,031	61%	-
Treasurer Department	315,577	192,971	61%	-
Transfers/Advances/Debt/Unemployment	10,000	1,325	13%	-
Board of Education	1,351	1,705	126%	-
Tuition Payments	52,197	10,960	21%	26,182
Supplementals	-	7,318	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,612,148**	**13,312,688**	**59%**	**36,999**

*** % Used for January should equal 58%**

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - January 31, 2026
Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer

	FY 2026 FYTD Budget	FYTD 1/31/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 1/31/2026 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	125,387	108,952	87%	7,120
Instruction Services	2,534,651	1,237,700	49%	1,066,234
Health Services	603,468	293,665	49%	303,178
Management Services	145,883	72,029	49%	32,816
Data Processing Services	792,798	596,596	75%	58,388
Professional / Legal Services	489,005	120,006	25%	272,679
Other Professional and Technical Services	572,604	184,448	32%	210,849
Garbage Removal and Cleaning Services	26,709	5,994	22%	8,504
Repairs and Maintenance Services	531,773	290,247	55%	122,568
Property Insurance	475,000	434,230	91%	-
Rentals	344,500	208,079	60%	119,893
Lease Purchase Agreements	116,740	55,386	47%	44,615
Certificated Meeting Expenses	217,883	82,933	38%	29,376
Non-Certificated Travel Reimbursement	2,500	1,840	74%	660
Non-Certificated Meeting Expenses	2,000	391	20%	1,609
Certificated Travel Reimbursement	37,156	12,021	32%	15,251
Telephone Services	86,000	40,786	47%	45,214
Postage	25,330	7,591	30%	1,599
Postage Machine Rental	8,500	4,759	56%	3,734
Advertising	15,765	3,930	25%	-
Internet Access Services	60,500	43,634	72%	12,055
Other Communication Services	10,000	8,195	82%	-
Electricity	990,130	690,787	70%	389,343
Water and Sewage	327,424	139,017	42%	144,292
Gas	446,750	221,444	50%	160,333
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,782,046	800,944	45%	679,812
Excess Costs	100,000	-	0%	-
Payment for the Special Education of Students in District	85,000	25,507	30%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	82,261	45%	13,626
Transportation Purchased from Other District	82,887	3,775	5%	-
Transportation Purchased from Other Source	149,500	862	1%	36,044
Other Pupil Transportation Services	51,321	777	2%	1,624
Other Purchased Services	30,000	14,080	47%	3,861
Total Purchased Services	**11,463,188**	**5,796,811**	**51%**	**3,785,909**

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General Fund
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	FY 2026 FYTD Budget	FYTD 1/31/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 1/31/2026 Encumbered
Supplies and Materials				
Classroom Supplies	437,675	263,154	60%	25,707
Office Supplies	70,054	29,774	43%	6,154
Health and Hygiene Supplies	8,000	5,300	66%	258
Software Materials	69,706	18,781	27%	2,198
Other General Supplies	39,363	9,031	23%	4,772
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	4,709	52%	1,119
Other Library Books	1,300	272	21%	187
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	37,412	34,558	92%	120
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	89,667	45%	15,745
Land	208,298	76,367	37%	47,099
Buildings	238,660	115,894	49%	73,378
Equipment and Furniture	73,553	50,793	69%	8,921
Supplies and Parts for Maintenance & Repair of Motor Vehicles	212,913	91,027	43%	52,193
Fuel	400,195	143,125	36%	113,268
Tires and Tubes	50,000	14,543	29%	10,457
Total Supplies and Materials	**2,548,929**	**1,121,668**	**44%**	**363,017**

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	FY 2026 FYTD Budget	FYTD 1/31/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 1/31/2026 Encumbered
Capital Outlay				
Buildings	760,033	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	205,993	107,857	52%	22,634
Technical Equipment	688,067	102,921	15%	38,452
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,654,092**	**210,779**	**13%**	**61,086**
Other				
Dues and Fees	6,817	5,350	78%	75
Membership in Professional Organization	61,054	47,290	77%	4,848
Charges for Audit Examinations	64,132	48,101	75%	10,899
County Board of Education Contributions	221,711	70,067	32%	50,891
Property Tax Collection Fees	825,000	339,610	41%	-
Bank Charges	40,000	37,751	94%	-
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	4,351	16%	3,175
Total Other	**1,375,587**	**670,466**	**49%**	**74,888**
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**	**50,492,704**	**56%**	**4,321,898**
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**	**50,501,204**	**56%**	**4,321,898**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(2,444,717)**	**(8,056,115)**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(2,444,717)**	**22,124,873**		**-**
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