

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - February 28, 2026
General Fund
Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2026 FYTD Budget	FYTD 2/28/2026 Received/Used	FYTD % Rec'd/Used	FYTD 2/28/2026 Encumbered
REVENUES				
Real Estate Tax	57,995,253	28,652,357	49%	
Tangible Personal Property Tax	5,980,483	2,542,307	43%	
State Foundation (Unrestricted)	8,665,033	5,786,892	67%	
State Foundation (Restricted)	4,136,781	2,461,003	59%	
Property Tax Allocation	5,913,275	2,917,283	49%	
Other Operating Revenue	4,898,690	2,645,276	54%	
TOTAL REVENUE	**87,589,515**	**45,005,118**	**51%**	
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**	**46,059,637**	**52%**	

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - February 28, 2026
Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2026 FYTD Budget	FYTD 2/28/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 2/28/2026 Encumbered
EXPENDITURES				
Payroll				
All Other	74,000	26,894	36%	-
Berea-Midpark High School	10,783,491	7,338,394	68%	-
Berea-Midpark Middle School	10,556,367	7,211,171	68%	-
Grindstone Elementary	4,705,191	3,190,326	68%	-
Brook Park Elementary	6,195,422	4,370,014	71%	-
Big Creek Elementary	4,672,892	2,996,201	64%	-
Snow School	1,009,549	636,941	63%	-
Academic Affairs Department	592,218	540,782	91%	-
Technology Department	723,789	487,127	67%	-
Pupil Services Department	1,385,685	434,209	31%	-
Business Services / Custodian / Maintenance Department	1,151,910	783,950	68%	-
Transportation Department	3,380,984	2,309,935	68%	-
Personnel Department	381,579	216,757	57%	-
Community Relations Department	184,074	77,513	42%	-
Superintendent Department / Assistant Superintendent Department	476,114	330,779	69%	-
Treasurer Department	642,905	428,567	67%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,349,500	657,258	49%	-
Severance	550,000	89,793	16%	-
Total Payroll	**48,823,169**	**32,134,112**	**66%**	**-**
Retirement/Insurance Benefits				
All Other	5,307	4,017	0%	-
Berea-Midpark High School	5,371,102	3,530,030	66%	-
Berea-Midpark Middle School	5,058,716	3,484,328	69%	-
Grindstone Elementary	2,253,866	1,578,215	70%	-
Brook Park Elementary	3,155,786	2,211,691	70%	-
Big Creek Elementary	2,406,815	1,498,202	62%	-
Snow School	467,214	287,963	62%	-
Academic Affairs Department	288,907	271,590	94%	-
Technology Department	299,968	207,650	69%	-
Pupil Services Department	519,925	218,200	42%	-
Business Services / Custodian / Maintenance Department	466,850	308,425	66%	1,648
Transportation Department	1,435,839	1,081,679	75%	3,615
Personnel Department	180,503	106,953	59%	5,000
Community Relations Department	103,522	39,627	38%	-
Superintendent Department / Assistant Superintendent Department	218,705	153,083	70%	-
Treasurer Department	315,577	220,803	70%	-
Transfers/Advances/Debt/Unemployment	10,000	1,325	13%	-
Board of Education	1,351	1,705	126%	-
Tuition Payments	52,197	12,682	24%	24,460
Supplementals	-	7,318	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,612,148**	**15,225,484**	**67%**	**34,724**

*** % Used for February should equal 67%**

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - February 28, 2026
Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer

	FY 2026 FYTD Budget	FYTD 2/28/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 2/28/2026 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	125,387	108,952	87%	27,415
Instruction Services	2,534,651	1,480,990	58%	823,243
Health Services	603,468	293,665	49%	303,178
Management Services	145,883	78,831	54%	26,133
Data Processing Services	792,798	605,230	76%	49,754
Professional / Legal Services	489,005	146,735	30%	255,550
Other Professional and Technical Services	572,604	246,211	43%	150,886
Garbage Removal and Cleaning Services	26,709	6,608	25%	7,891
Repairs and Maintenance Services	531,773	308,646	58%	130,934
Property Insurance	475,000	434,230	91%	-
Rentals	344,500	229,602	67%	98,370
Lease Purchase Agreements	116,740	63,615	54%	36,386
Certificated Meeting Expenses	217,883	87,313	40%	27,990
Non-Certificated Travel Reimbursement	2,500	1,925	77%	575
Non-Certificated Meeting Expenses	2,000	421	21%	2,419
Certificated Travel Reimbursement	36,953	13,198	36%	14,074
Telephone Services	86,000	46,106	54%	39,894
Postage	25,330	7,690	30%	1,938
Postage Machine Rental	8,500	6,370	75%	2,123
Advertising	15,765	3,930	25%	1,150
Internet Access Services	60,500	48,634	80%	7,055
Other Communication Services	10,000	8,195	82%	19,135
Electricity	990,130	749,653	76%	330,476
Water and Sewage	327,424	151,391	46%	131,918
Gas	446,750	261,281	58%	120,496
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,782,046	934,615	52%	587,959
Excess Costs	100,000	-	0%	-
Payment for the Special Education of Students in District	85,000	31,301	37%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	101,586	56%	13,626
Transportation Purchased from Other District	82,887	3,775	5%	-
Transportation Purchased from Other Source	149,500	1,867	1%	44,459
Other Pupil Transportation Services	51,321	9,119	18%	1,569
Other Purchased Services	30,000	15,234	51%	3,683
Total Purchased Services	**11,462,985**	**6,491,033**	**57%**	**3,260,743**
*** % Used for February should equal 67%**				

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - February 28, 2026
General Fund
Prepared by: Jill A. Rowe, Treasurer

	FY 2026 FYTD Budget	FYTD 2/28/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 2/28/2026 Encumbered
Supplies and Materials				
Classroom Supplies	437,675	269,771	62%	38,413
Office Supplies	70,054	31,331	45%	5,521
Health and Hygiene Supplies	8,000	5,469	68%	45
Software Materials	69,706	20,781	30%	597
Other General Supplies	39,363	9,031	23%	8,607
New Textbooks	363,500	51,188	14%	325
Supplemental Textbooks	-	-	0%	-
Electronic Instructional Materials and Supplies	125,250	122,068	97%	920
New Library Books	9,139	5,569	61%	1,307
Other Library Books	1,300	356	27%	367
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	37,412	34,578	92%	100
Food and Related Supplies and Materials	1,000	728	73%	92
Other Food	1,500	719	48%	254
Supplies and Materials for Operation, Maintenance and Repair	200,811	104,945	52%	15,256
Land	208,298	76,571	37%	50,160
Buildings	238,660	129,891	54%	74,981
Equipment and Furniture	73,553	50,996	69%	8,718
Supplies and Parts for Maintenance & Repair of Motor Vehicles	212,913	100,432	47%	54,353
Fuel	400,195	175,528	44%	80,865
Tires and Tubes	50,000	14,543	29%	10,457
Total Supplies and Materials	**2,548,929**	**1,204,495**	**47%**	**351,338**

*** % Used for February should equal 67%**

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - February 28, 2026
Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2026 FYTD Budget	FYTD 2/28/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 2/28/2026 Encumbered
Capital Outlay				
Buildings	760,033	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	205,993	114,003	55%	20,761
Technical Equipment	688,067	109,788	16%	189,522
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,654,092**	**223,791**	**14%**	**210,283**
Other				
Dues and Fees	6,817	5,350	78%	75
Membership in Professional Organization	60,757	47,320	78%	5,171
Charges for Audit Examinations	64,132	56,018	87%	8,122
County Board of Education Contributions	221,711	82,604	37%	41,069
Property Tax Collection Fees	825,000	339,610	41%	-
Bank Charges	40,000	36,388	91%	-
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	40,797	95%	-
Awards/Prizes for Competitions	500	-	0%	-
Other Miscellaneous Expenditures	2,500	1,333	53%	67
Student Activity Payments	-	-	0%	-
PBIS	26,373	6,088	23%	6,943
Total Other	**1,375,790**	**693,585**	**50%**	**66,448**
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**	**57,255,499**	**64%**	**3,923,535**
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**	**57,263,999**	**63%**	**3,923,535**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(2,444,717)**	**(11,204,362)**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(2,444,717)**	**18,976,626**		**-**
*** % Used for February should equal 67%**				