

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

	FY 2026 FYTD Budget	FYTD 3/31/2026 Received/Used	FYTD % Rec'd/Used	FYTD 3/31/2026 Encumbered
REVENUES				
Real Estate Tax	57,995,253	54,970,338	95%	
Tangible Personal Property Tax	5,980,483	5,117,296	86%	
State Foundation (Unrestricted)	8,665,033	6,438,858	74%	
State Foundation (Restricted)	4,136,781	2,721,911	66%	
Property Tax Allocation	5,913,275	2,917,283	49%	
Other Operating Revenue	4,898,690	3,932,140	80%	
TOTAL REVENUE	**87,589,515**	**76,097,826**	**87%**	
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**	**77,152,345**	**88%**	

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EXPENDITURES				
Payroll				
All Other	74,000	31,910	43%	-
Berea-Midpark High School	10,783,491	8,250,262	77%	-
Berea-Midpark Middle School	10,556,367	8,122,924	77%	-
Grindstone Elementary	4,705,191	3,595,603	76%	-
Brook Park Elementary	6,195,422	4,926,594	80%	-
Big Creek Elementary	4,672,892	3,384,762	72%	-
Snow School	1,009,549	711,040	70%	-
Academic Affairs Department	592,218	607,247	103%	-
Technology Department	723,789	546,799	76%	-
Pupil Services Department	1,385,685	486,000	35%	-
Business Services / Custodian / Maintenance Department	1,151,910	871,147	76%	-
Transportation Department	3,380,984	2,613,054	77%	-
Personnel Department	381,579	243,924	64%	-
Community Relations Department	184,074	87,202	47%	-
Superintendent Department / Assistant Superintendent Department	476,114	372,274	78%	-
Treasurer Department	642,905	481,996	75%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,349,500	873,782	65%	-
Severance	550,000	550,192	100%	-
Total Payroll	**48,823,169**	**36,764,209**	**75%**	**-**
Retirement/Insurance Benefits				
All Other	5,307	4,793	0%	-
Berea-Midpark High School	5,371,102	3,974,127	74%	-
Berea-Midpark Middle School	5,058,716	3,933,371	78%	-
Grindstone Elementary	2,253,866	1,778,618	79%	-
Brook Park Elementary	3,155,786	2,487,282	79%	-
Big Creek Elementary	2,406,815	1,689,335	70%	-
Snow School	467,214	325,680	70%	-
Academic Affairs Department	288,907	305,211	106%	-
Technology Department	299,968	234,771	78%	-
Pupil Services Department	519,925	241,918	47%	-
Business Services / Custodian / Maintenance Department	466,850	342,783	73%	1,461
Transportation Department	1,435,839	1,223,823	85%	3,166
Personnel Department	180,503	121,944	68%	5,000
Community Relations Department	103,522	44,580	43%	-
Superintendent Department / Assistant Superintendent Department	218,705	172,130	79%	-
Treasurer Department	315,577	248,627	79%	-
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	-	7,926	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,612,148**	**17,152,630**	**76%**	**34,087**

*** % Used for March should equal 75%**

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	FY 2026 FYTD Budget	FYTD 3/31/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 3/31/2026 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	125,387	129,247	103%	26,720
Instruction Services	2,670,651	1,751,225	66%	873,981
Health Services	603,468	296,863	49%	300,980
Management Services	145,883	79,788	55%	26,718
Data Processing Services	799,078	616,025	77%	81,796
Professional / Legal Services	475,005	166,355	35%	238,930
Other Professional and Technical Services	572,604	297,290	52%	100,332
Garbage Removal and Cleaning Services	24,709	8,758	35%	5,741
Repairs and Maintenance Services	531,773	324,328	61%	141,087
Property Insurance	475,000	434,230	91%	-
Rentals	344,500	237,855	69%	90,086
Lease Purchase Agreements	116,740	73,502	63%	26,498
Certificated Meeting Expenses	217,883	94,726	43%	25,921
Non-Certificated Travel Reimbursement	2,500	2,110	84%	390
Non-Certificated Meeting Expenses	2,000	1,288	64%	1,552
Certificated Travel Reimbursement	36,953	14,466	39%	12,806
Telephone Services	86,000	51,426	60%	34,574
Postage	25,330	14,690	58%	1,938
Postage Machine Rental	8,500	7,394	87%	1,099
Advertising	15,765	5,235	33%	6,236
Internet Access Services	60,500	48,634	80%	7,055
Other Communication Services	10,000	8,195	82%	-
Electricity	990,130	853,354	86%	226,776
Water and Sewage	327,424	173,943	53%	109,366
Gas	446,750	300,083	67%	81,694
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,762,046	1,061,701	60%	467,997
Excess Costs	100,000	26,500	27%	-
Payment for the Special Education of Students in District	85,000	43,781	52%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	119,133	65%	13,626
Transportation Purchased from Other District	82,887	3,775	5%	-
Transportation Purchased from Other Source	109,500	6,319	6%	40,004
Other Pupil Transportation Services	51,321	9,176	18%	1,512
Other Purchased Services	30,000	15,539	52%	4,720
Total Purchased Services	**11,529,265**	**7,281,956**	**63%**	**2,950,462**

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	FY 2026 FYTD Budget	FYTD 3/31/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 3/31/2026 Encumbered
Supplies and Materials				
Classroom Supplies	437,675	291,597	67%	53,688
Office Supplies	70,054	33,816	48%	8,203
Health and Hygiene Supplies	8,000	5,513	69%	-
Software Materials	60,076	20,781	35%	597
Other General Supplies	39,363	9,294	24%	11,540
New Textbooks	337,500	51,188	15%	171,771
Supplemental Textbooks	-	-	0%	-
Electronic Instructional Materials and Supplies	125,250	122,988	98%	-
New Library Books	9,139	5,700	62%	1,236
Other Library Books	1,300	356	27%	895
Periodicals	100	-	0%	43
Electronic Media	-	-	0%	-
Electronic Subscription Services	37,412	34,598	92%	340
Food and Related Supplies and Materials	1,500	940	63%	92
Other Food	1,500	735	49%	306
Supplies and Materials for Operation, Maintenance and Repair	200,811	120,026	60%	20,541
Land	208,298	109,645	53%	25,098
Buildings	238,660	134,847	57%	74,043
Equipment and Furniture	75,553	51,103	68%	10,811
Supplies and Parts for Maintenance & Repair of Motor Vehicles	237,913	116,752	49%	108,687
Fuel	400,195	216,346	54%	40,047
Tires and Tubes	50,000	18,623	37%	6,377
Total Supplies and Materials	**2,540,799**	**1,344,847**	**53%**	**534,314**

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Capital Outlay				
Buildings	703,383	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	205,993	116,064	56%	21,063
Technical Equipment	688,067	149,470	22%	418,180
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,597,442**	**265,534**	**17%**	**439,243**
Other				
Dues and Fees	6,817	5,675	83%	75
Membership in Professional Organization	59,757	47,374	79%	5,117
Charges for Audit Examinations	64,132	56,018	87%	8,122
County Board of Education Contributions	221,711	95,142	43%	31,247
Property Tax Collection Fees	825,000	1,080,638	131%	-
Bank Charges	40,000	36,529	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%	98
Other Miscellaneous Expenditures	2,500	1,333	53%	442
Student Activity Payments	-	-	0%	-
PBIS	26,373	8,793	33%	9,625
Total Other	**1,374,790**	**1,450,375**	**105%**	**59,726**
Debt Service				
Serial Bonds - Principal	973,000	973,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	609,120	609,120	100%	-
Total Debt Service	**1,582,120**	**1,582,120**	**100%**	**-**
TOTAL EXPENDITURES	**90,059,732**	**65,841,670**	**73%**	**4,017,832**
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	**90,359,732**	**65,850,170**	**73%**	**4,017,832**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(2,445,217)**	**11,302,175**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(2,445,217)**	**41,483,162**		**-**
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