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 - April 30, 2026
General Fund
Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2026 FYTD Budget	FYTD 4/30/2026 Received/Used	FYTD % Rec'd/Used	FYTD 4/30/2026 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	7,083,535	82%	
State Foundation (Restricted)	4,136,781	2,982,047	72%	
Property Tax Allocation	5,913,275	5,838,977	99%	
Other Operating Revenue	4,898,690	4,769,482	97%	
TOTAL REVENUE	**87,589,515**	**80,761,675**	**92%**	
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**	**81,816,194**	**93%**	

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	FY 2026 FYTD Budget	FYTD 4/30/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 4/30/2026 Encumbered
EXPENDITURES				
Payroll				
All Other	74,000	37,525	51%	-
Berea-Midpark High School	10,783,491	9,159,227	85%	-
Berea-Midpark Middle School	10,556,367	9,030,705	86%	-
Grindstone Elementary	4,705,191	4,010,919	85%	-
Brook Park Elementary	6,195,422	5,469,525	88%	-
Big Creek Elementary	4,672,892	3,735,743	80%	-
Snow School	1,009,549	784,585	78%	-
Academic Affairs Department	592,218	685,566	116%	-
Technology Department	723,789	608,222	84%	-
Pupil Services Department	1,385,685	515,988	37%	-
Business Services / Custodian / Maintenance Department	1,151,910	959,711	83%	-
Transportation Department	3,380,984	2,902,182	86%	-
Personnel Department	381,579	271,091	71%	-
Community Relations Department	184,074	96,891	53%	-
Superintendent Department / Assistant Superintendent Department	476,114	413,760	87%	-
Treasurer Department	642,905	535,451	83%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,349,500	909,954	67%	-
Severance	550,000	550,192	100%	-
Total Payroll	**48,823,169**	**40,684,736**	**83%**	**-**
Retirement/Insurance Benefits				
All Other	5,307	5,495	0%	-
Berea-Midpark High School	5,371,102	4,398,672	82%	-
Berea-Midpark Middle School	5,058,716	4,372,413	86%	-
Grindstone Elementary	2,253,866	1,979,428	88%	-
Brook Park Elementary	3,155,786	2,759,506	87%	-
Big Creek Elementary	2,406,815	1,878,640	78%	-
Snow School	467,214	363,283	78%	-
Academic Affairs Department	288,907	340,724	118%	-
Technology Department	299,968	262,158	87%	-
Pupil Services Department	519,925	266,738	51%	-
Business Services / Custodian / Maintenance Department	466,850	378,156	81%	1,121
Transportation Department	1,435,839	1,363,226	95%	2,882
Personnel Department	180,503	137,165	76%	4,769
Community Relations Department	103,522	49,533	48%	-
Superintendent Department / Assistant Superintendent Department	218,705	191,176	87%	-
Treasurer Department	315,577	276,455	88%	-
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**	**19,046,407**	**84%**	**33,232**

*** % Used for April should equal 83%**

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - April 30, 2026
Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer

	FY 2026 FYTD Budget	FYTD 4/30/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 4/30/2026 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	125,387	129,247	103%	26,720
Instruction Services	2,669,076	2,033,573	76%	595,155
Health Services	603,468	471,187	78%	127,656
Management Services	145,883	82,500	57%	24,906
Data Processing Services	747,207	628,306	84%	69,515
Professional / Legal Services	475,005	218,943	46%	246,408
Other Professional and Technical Services	569,204	339,433	60%	151,449
Garbage Removal and Cleaning Services	22,709	9,371	41%	5,128
Repairs and Maintenance Services	549,642	352,831	64%	157,063
Property Insurance	475,000	434,230	91%	-
Rentals	344,500	244,672	71%	83,144
Lease Purchase Agreements	116,740	87,696	75%	12,304
Certificated Meeting Expenses	217,083	100,663	46%	28,350
Non-Certificated Travel Reimbursement	2,500	2,110	84%	390
Non-Certificated Meeting Expenses	2,000	1,335	67%	1,505
Certificated Travel Reimbursement	35,953	16,942	47%	11,691
Telephone Services	86,000	55,639	65%	30,361
Postage	23,830	14,690	62%	1,938
Postage Machine Rental	8,500	7,394	87%	1,099
Advertising	20,965	14,465	69%	6,300
Internet Access Services	60,500	48,634	80%	7,055
Other Communication Services	10,000	8,195	82%	-
Electricity	990,130	967,410	98%	112,720
Water and Sewage	327,424	200,868	61%	82,441
Gas	446,750	332,898	75%	79,423
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,762,046	1,197,767	68%	416,023
Excess Costs	100,000	79,501	80%	-
Payment for the Special Education of Students in District	85,000	63,093	74%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	151,704	83%	13,626
Transportation Purchased from Other District	82,887	3,775	5%	-
Transportation Purchased from Other Source	109,500	14,691	13%	51,632
Other Pupil Transportation Services	49,321	9,176	19%	1,512
Other Purchased Services	25,800	16,910	66%	4,141
Total Purchased Services	**11,483,988**	**8,345,395**	**73%**	**2,349,842**

*** % Used for April should equal 83%**

Berea City School District Board of Education
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General Fund
Prepared by: Jill A. Rowe, Treasurer

	FY 2026 FYTD Budget	FYTD 4/30/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 4/30/2026 Encumbered
Supplies and Materials				
Classroom Supplies	437,705	312,784	71%	59,198
Office Supplies	69,279	34,370	50%	10,335
Health and Hygiene Supplies	8,000	5,513	69%	1,675
Software Materials	60,076	20,781	35%	2,017
Other General Supplies	31,463	11,092	35%	12,620
New Textbooks	337,500	70,503	21%	151,240
Supplemental Textbooks	-	-	0%	-
Electronic Instructional Materials and Supplies	125,250	122,988	98%	-
New Library Books	9,139	5,879	64%	2,042
Other Library Books	1,300	356	27%	904
Periodicals	100	-	0%	93
Electronic Media	-	-	0%	-
Electronic Subscription Services	37,412	34,870	93%	68
Food and Related Supplies and Materials	2,100	940	45%	692
Other Food	1,050	796	76%	245
Supplies and Materials for Operation, Maintenance and Repair	200,811	138,721	69%	26,184
Land	203,298	124,548	61%	35,470
Buildings	238,660	147,282	62%	80,882
Equipment and Furniture	77,553	59,821	77%	3,018
Supplies and Parts for Maintenance & Repair of Motor Vehicles	237,913	132,944	56%	93,060
Fuel	382,325	239,217	63%	97,455
Tires and Tubes	50,000	18,663	37%	6,337
Total Supplies and Materials	**2,511,434**	**1,482,068**	**59%**	**583,585**

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Fiscal Year 2025-26
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2026 FYTD Budget	FYTD 4/30/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 4/30/2026 Encumbered
Capital Outlay				
Buildings	703,383	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	281,264	120,825	43%	97,238
Technical Equipment	688,067	169,271	25%	410,065
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,672,713**	**290,096**	**17%**	**507,304**
Other				
Dues and Fees	6,817	5,675	83%	75
Membership in Professional Organization	59,752	51,246	86%	1,245
Charges for Audit Examinations	64,132	56,018	87%	8,122
County Board of Education Contributions	221,711	97,857	44%	31,247
Property Tax Collection Fees	825,000	1,087,264	132%	-
Bank Charges	40,000	35,631	89%	-
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	1,520	61%	254
Student Activity Payments	-	-	0%	-
PBIS	25,748	12,371	48%	6,675
Total Other	**1,374,160**	**1,466,456**	**107%**	**52,717**
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**	**72,897,278**	**81%**	**3,526,680**
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**	**72,905,778**	**81%**	**3,526,680**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(2,445,217)**	**8,910,416**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(2,445,217)**	**39,091,404**		**-**
*** % Used for April should equal 83%**				