

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

	FY 2026 FYTD Budget	FYTD 5/31/2026 Received/Used	FYTD % Rec'd/Used	FYTD 5/31/2026 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	7,735,161	89%	
State Foundation (Restricted)	4,136,781	3,242,984	78%	
Property Tax Allocation	5,913,275	5,838,977	99%	
Other Operating Revenue	4,898,690	4,895,863	100%	
TOTAL REVENUE	**87,589,515**	**81,800,618**	**93%**	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	250,000	24,337	10%	
Other Financing Sources	75,000	1,032,856	1377%	
TOTAL OTHER FINANCING SOURCES	**325,000**	**1,057,193**	**325%**	
TOTAL REVENUE AND OTHER SOURCES	**87,914,515**	**82,857,812**	**94%**	

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EXPENDITURES				
Payroll				
All Other	74,000	43,098	58%	-
Berea-Midpark High School	10,783,491	10,082,181	93%	-
Berea-Midpark Middle School	10,556,367	9,943,757	94%	-
Grindstone Elementary	4,705,191	4,415,776	94%	-
Brook Park Elementary	6,195,422	6,024,525	97%	-
Big Creek Elementary	4,672,892	4,124,184	88%	-
Snow School	1,009,549	859,199	85%	-
Academic Affairs Department	592,218	754,416	127%	-
Technology Department	723,789	669,174	92%	-
Pupil Services Department	1,385,685	567,995	41%	-
Business Services / Custodian / Maintenance Department	1,151,910	1,052,128	91%	-
Transportation Department	3,380,984	3,227,453	95%	-
Personnel Department	381,579	298,263	78%	-
Community Relations Department	184,074	106,580	58%	-
Superintendent Department / Assistant Superintendent Department	476,114	455,262	96%	-
Treasurer Department	642,905	588,933	92%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,349,500	1,236,483	92%	-
Severance	550,000	570,678	104%	-
Total Payroll	**48,823,169**	**45,027,585**	**92%**	**-**
Retirement/Insurance Benefits				
All Other	5,307	6,815	128%	-
Berea-Midpark High School	5,371,102	4,848,333	90%	-
Berea-Midpark Middle School	5,058,716	4,833,403	96%	-
Grindstone Elementary	2,253,866	2,179,261	97%	-
Brook Park Elementary	3,155,786	3,034,253	96%	-
Big Creek Elementary	2,406,815	2,070,697	86%	-
Snow School	467,214	401,286	86%	-
Academic Affairs Department	288,907	374,735	130%	-
Technology Department	299,968	289,483	97%	-
Pupil Services Department	519,925	291,581	56%	-
Business Services / Custodian / Maintenance Department	466,850	414,288	89%	1,038
Transportation Department	1,435,839	1,508,171	105%	2,321
Personnel Department	180,503	152,418	84%	4,508
Community Relations Department	103,522	54,487	53%	-
Superintendent Department / Assistant Superintendent Department	218,705	210,224	96%	-
Treasurer Department	315,577	304,287	96%	-
Transfers/Advances/Debt/Unemployment	10,000	1,325	13%	-
Board of Education	1,351	1,705	126%	-
Tuition Payments	52,197	12,444	24%	24,351
Supplementals	-	8,354	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,612,148**	**20,997,550**	**93%**	**32,218**

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	FY 2026 FYTD Budget	FYTD 5/31/2026 Received/Used	FYTD* % Rec'd/Used	FYTD 5/31/2026 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	148,687	136,247	92%	-
Instruction Services	2,819,076	2,156,487	76%	622,241
Health Services	603,468	473,115	78%	125,728
Management Services	155,383	87,947	57%	28,960
Data Processing Services	720,877	636,937	88%	81,939
Professional / Legal Services	475,005	237,776	50%	232,575
Other Professional and Technical Services	516,589	366,865	71%	124,552
Garbage Removal and Cleaning Services	22,709	9,985	44%	4,514
Repairs and Maintenance Services	546,442	405,593	74%	106,631
Property Insurance	434,230	434,230	100%	-
Rentals	344,500	289,707	84%	38,109
Lease Purchase Agreements	116,740	97,192	83%	25,809
Certificated Meeting Expenses	206,583	107,126	52%	27,281
Non-Certificated Travel Reimbursement	2,500	2,110	84%	390
Non-Certificated Meeting Expenses	2,000	1,537	77%	1,303
Certificated Travel Reimbursement	35,953	18,642	52%	10,105
Telephone Services	86,000	60,935	71%	25,065
Postage	23,830	14,690	62%	1,938
Postage Machine Rental	8,500	8,493	100%	-
Advertising	20,965	20,617	98%	143
Internet Access Services	60,500	48,634	80%	7,055
Other Communication Services	10,000	8,195	82%	-
Electricity	1,197,045	1,041,013	87%	81,117
Water and Sewage	283,309	215,443	76%	67,866
Gas	412,321	339,788	82%	72,533
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,762,046	1,309,719	74%	320,452
Excess Costs	100,000	132,502	133%	-
Payment for the Special Education of Students in District	85,000	82,679	97%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	178,915	98%	7,278
Transportation Purchased from Other District	82,887	3,775	5%	-
Transportation Purchased from Other Source	109,500	20,235	18%	46,088
Other Pupil Transportation Services	49,321	9,246	19%	1,442
Other Purchased Services	25,800	20,444	79%	3,475
Total Purchased Services	**11,661,743**	**8,982,891**	**77%**	**2,064,633**

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Supplies and Materials				
Classroom Supplies	437,705	347,492	79%	23,905
Office Supplies	69,279	37,966	55%	8,604
Health and Hygiene Supplies	8,000	6,889	86%	240
Software Materials	51,776	22,600	44%	1,348
Other General Supplies	31,463	17,412	55%	6,379
New Textbooks	351,014	76,494	22%	273,499
Supplemental Textbooks	-	-	0%	-
Electronic Instructional Materials and Supplies	125,250	122,988	98%	-
New Library Books	9,139	6,807	74%	1,009
Other Library Books	1,300	1,168	90%	88
Periodicals	100	-	0%	93
Electronic Media	-	-	0%	-
Electronic Subscription Services	37,412	34,890	93%	48
Food and Related Supplies and Materials	2,100	940	45%	692
Other Food	1,050	844	80%	197
Supplies and Materials for Operation, Maintenance and Repair	200,811	163,929	82%	35,751
Land	203,298	143,414	71%	22,184
Buildings	238,660	156,905	66%	79,439
Equipment and Furniture	77,553	59,958	77%	2,863
Supplies and Parts for Maintenance & Repair of Motor Vehicles	237,913	147,652	62%	78,008
Fuel	382,325	299,798	78%	37,222
Tires and Tubes	50,000	19,526	39%	5,474
Total Supplies and Materials	**2,516,649**	**1,667,671**	**66%**	**577,091**

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Capital Outlay				
Buildings	553,383	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	265,775	175,967	66%	66,861
Technical Equipment	673,067	190,046	28%	477,780
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,492,224**	**366,013**	**25%**	**544,641**
Other				
Dues and Fees	6,817	6,225	91%	75
Membership in Professional Organization	59,752	51,346	86%	1,145
Charges for Audit Examinations	64,132	56,018	87%	8,122
County Board of Education Contributions	221,711	120,216	54%	11,604
Property Tax Collection Fees	825,000	1,087,264	132%	-
Bank Charges	40,000	36,929	92%	-
Other Dues and Fees	-	83	0%	-
Liability Insurance	81,520	76,520	94%	5,000
Fidelity Bond Premium	-	2,623	0%	-
Judgements	-	-	0%	-
Out of Court Settlements	-	-	0%	-
Taxes and Assessments	43,000	40,797	95%	-
Awards/Prizes for Competitions	500	98	20%	-
Other Miscellaneous Expenditures	3,500	1,587	45%	919
Student Activity Payments	-	-	0%	-
PBIS	25,748	15,930	62%	3,055
Total Other	**1,371,679**	**1,495,636**	**109%**	**29,919**
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**	**80,119,466**	**89%**	**3,248,503**
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**	**80,127,966**	**89%**	**3,248,503**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(2,445,217)**	**2,729,845**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(2,445,217)**	**32,910,833**		**-**
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