

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	1,942,826.23	65,000.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	2,096,342.78	2,127,800.00	2,100,000.00
1113	PSC PROPERTY TAX	127,152.04	110,139.00	127,000.00
1115	DELINQUENT PROPERTY TAX	70,637.50	39,098.00	50,000.00
1116	DISTILLED SPIRITS TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	208,230.87	193,508.95	200,000.00
1118	UNMINED MINERALS TAX	.00	.00	.00
	TOTAL AD VALOREM TAXES	2,502,363.19	2,470,545.95	2,477,000.00
SALES & USE TAXES				
1121	UTILITIES TAX	517,500.03	559,935.03	515,500.00
	TOTAL SALES & USE TAXES	517,500.03	559,935.03	515,500.00
PENALTIES & INTEREST ON TAXES				
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00
	TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	23,884.54	13,000.00	13,000.00
1192	EXCISE TAX	.00	.00	.00
	TOTAL OTHER TAXES	23,884.54	13,000.00	13,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00
	TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	.00
TUITION				
1310	TUITION FROM INDIVIDUALS	8,740.00	10,080.00	9,000.00
1320	TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00
1340	OTHER TUITION	.00	.00	.00
	TOTAL TUITION	8,740.00	10,080.00	9,000.00

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	131,264.33	6,000.00	5,000.00
1510E	INTEREST INCOME/ESCROW	.00	.00	.00
1510Q	INTEREST ON INVESTMENTS - OLD	.00	.00	.00
1540	INVESTMENT INC FROM REAL PRPTY	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	131,264.33	6,000.00	5,000.00
STUDENT ACTIVITIES				
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	.00	.00	.00
1912	BUS RENTAL	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1925	REIMBURSEMENTS (NON-GVT)	.00	.00	.00
1941	TEXTBOOK SALES	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN ST	.00	.00	.00
1952	MSC REV FRM OTH SCH DST OUT ST	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	19,183.46	31,772.00	30,000.00
1991	TRANSCRIPT FEES	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	19,183.46	31,772.00	30,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	3,202,935.55	3,091,332.98	3,049,500.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	5,511,661.00	5,758,295.00	5,620,832.00
	TOTAL STATE PROGRAM	5,511,661.00	5,758,295.00	5,620,832.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	50,887.00	50,887.00	51,000.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00
	TOTAL OTHER STATE FUNDING	50,887.00	50,887.00	51,000.00
EXPENDITURE REIMBURSEMENTS				

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
3130	REIMB.-NATIONAL BOARD CERT.	.00	6,000.00	4,000.00
3131	MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	.00	6,000.00	4,000.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REVENUE IN LIEU OF TAXES/STATE	.00	.00	.00
	TOTAL REVENUE IN LIEU OF TAXES/STATE	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	OTHER STATE REVENUE	3,483,064.28	3,231,795.41	3,297,919.41
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	3,483,064.28	3,231,795.41	3,297,919.41
	TOTAL REVENUE FROM STATE SOURCES	9,045,612.28	9,046,977.41	8,973,751.41
REVENUE FROM FEDERAL SOURCES				
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIM FROM FEDERAL	62,298.12	60,578.00	60,000.00
	TOTAL FEDERAL REIMBURSEMENT	62,298.12	60,578.00	60,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	62,298.12	60,578.00	60,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	314,243.36	.00
5220	INDIRECT COSTS TRANSFER	.00	40,013.00	34,632.00
	TOTAL INTERFUND TRANSFERS	.00	354,256.36	34,632.00
SALE OR COMP FOR LOSS OF ASSETS				
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	.00	.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE PROCEEDS	.00	.00	.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	354,256.36	34,632.00
	TOTAL RECEIPTS	12,310,845.95	12,553,144.75	12,117,883.41
	TOTAL REVENUES	14,253,672.18	12,618,144.75	12,117,883.41

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TENTATIVE BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	5,376,438.72	5,184,461.07	4,571,856.73
0200 EMPLOYEE BENEFITS	449,901.34	400,884.68	368,493.35
0280 ON-BEHALF	2,466,457.80	3,212,954.69	3,212,954.69
0300 PURCHASED PROF AND TECH SERV	265,436.64	229,299.89	199,484.00
0400 PURCHASED PROPERTY SERVICES	12,042.75	28,900.00	20,000.00
0500 OTHER PURCHASED SERVICES	25,304.03	15,728.60	1,550.00
0600 SUPPLIES	414,204.25	341,044.04	224,030.00
0700 PROPERTY	1,494.83	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	30,330.79	40,241.61	33,200.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	9,041,611.15	9,453,514.58	8,631,568.77
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	298,866.65	276,249.59	237,941.97
0200 EMPLOYEE BENEFITS	32,112.66	31,186.65	12,012.10
0280 ON-BEHALF	139,302.97	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	470,282.28	307,436.24	249,954.07
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	305,868.31	480,343.78	324,080.56
0200 EMPLOYEE BENEFITS	26,257.21	24,574.46	24,355.83
0280 ON-BEHALF	142,566.46	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	104.99	100.00	.00
0600 SUPPLIES	3,046.11	8,702.23	3,200.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	378.64	2,111.68	190.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	478,221.72	515,832.15	351,826.39
2300 DISTRICT ADMIN SUPPORT			

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	282,723.38	222,478.00	217,132.40
0200	EMPLOYEE BENEFITS	99,289.84	153,929.47	84,944.70
0280	ON-BEHALF	131,778.51	.00	.00
0300	PURCHASED PROF AND TECH SERV	238,772.29	201,320.89	190,000.00
0400	PURCHASED PROPERTY SERVICES	9,565.80	35,066.30	7,000.00
0500	OTHER PURCHASED SERVICES	210,881.19	204,163.67	174,500.00
0600	SUPPLIES	183,987.62	110,367.76	49,000.00
0700	PROPERTY	496.08	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	58,303.62	46,859.73	18,600.00
0840	CONTINGENCY	.00	288,432.45	247,315.21
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		1,215,798.33	1,262,618.27	988,492.31
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	408,603.71	468,980.38	411,394.13
0200	EMPLOYEE BENEFITS	54,819.33	55,084.14	50,172.32
0280	ON-BEHALF	190,451.85	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		653,874.89	524,064.52	461,566.45
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	341,959.43	340,797.00	244,368.08
0200	EMPLOYEE BENEFITS	50,686.17	49,450.00	39,652.21
0280	ON-BEHALF	159,388.67	.00	.00
0300	PURCHASED PROF AND TECH SERV	14,506.57	30,045.00	14,000.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	71,817.12	2,525.90	66,924.00
0600	SUPPLIES	10,923.10	8,441.31	8,400.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	6,261.37	6,500.00	3,000.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		655,542.43	437,759.21	376,344.29
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	258,884.28	261,756.71	258,472.17
0200	EMPLOYEE BENEFITS	57,958.66	54,853.18	32,964.36
0280	ON-BEHALF	120,667.01	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	383,116.39	363,952.08	190,675.00
0500	OTHER PURCHASED SERVICES	5,781.88	6,100.00	5,400.00
0600	SUPPLIES	375,312.80	249,789.02	278,600.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00

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GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,201,721.02	936,450.99	766,111.53
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	142,300.01	216,391.08	114,208.80
0200 EMPLOYEE BENEFITS	39,416.01	36,689.53	23,970.08
0280 ON-BEHALF	66,326.61	18,840.72	18,840.72
0300 PURCHASED PROF AND TECH SERV	3,831.00	5,420.22	.00
0400 PURCHASED PROPERTY SERVICES	2,360.28	70,850.00	.00
0500 OTHER PURCHASED SERVICES	50,876.95	57,714.46	50,000.00
0600 SUPPLIES	91,080.66	96,790.53	85,000.00
0700 PROPERTY	179,107.00	24,018.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	750.00	163.06	.00
TOTAL 2700 STUDENT TRANSPORTATION	576,048.52	526,877.60	292,019.60
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0280 ON-BEHALF	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00
3300 COMMUNITY SERVICES			
0280 ON-BEHALF	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
4200 LAND IMPROVEMENTS			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00
4300 ARCHITECTURAL/ENGIN			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 4300 ARCHITECTURAL/ENGIN	.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 5100	DEBT SERVICE	.00	.00	.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	18,769.00	733,469.44	.00
TOTAL 5200	FUND TRANSFERS	18,769.00	733,469.44	.00
TOTAL EXPENDITURES		14,311,869.34	14,698,023.00	12,117,883.41
TOTAL FOR GENERAL FUND (1)		-58,197.16	-2,079,878.25	.00

BEREA BOARD OF EDUCATION

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SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	61.49	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	61.49	.00	.00
STUDENT ACTIVITIES				
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	66,066.49	75,825.00	118,095.00
1925	REIMBURSEMENTS (NON-GVT)	.00	.00	.00
1990	MISCELLANEOUS REVENUE	13,197.55	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	79,264.04	75,825.00	118,095.00
	TOTAL REVENUE FROM LOCAL SOURCES	79,325.53	75,825.00	118,095.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00
EXPENDITURE REIMBURSEMENTS				
3131	MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	635,722.95	506,926.00	484,163.00
	TOTAL RESTRICTED	635,722.95	506,926.00	484,163.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	OTHER STATE REVENUE	.00	.00	.00

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SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	635,722.95	506,926.00	484,163.00
	REVENUE FROM FEDERAL SOURCES			
	RESTRICTED THROUGH THE STATE			
4500	RESTRICTED FED THRU STATE	1,420,057.89	1,034,406.00	981,851.00
	TOTAL RESTRICTED THROUGH THE STATE	1,420,057.89	1,034,406.00	981,851.00
	THROUGH INTERMEDIATE AGENCIES			
4700	FEDERAL REV THRU INTERMED SRC	930,529.50	.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	930,529.50	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	2,350,587.39	1,034,406.00	981,851.00
	OTHER RECEIPTS			
	INTERFUND TRANSFERS			
5210	FUND TRANSFER	18,769.00	10,068.00	.00
	TOTAL INTERFUND TRANSFERS	18,769.00	10,068.00	.00
	TOTAL OTHER RECEIPTS	18,769.00	10,068.00	.00
	TOTAL RECEIPTS	3,084,404.87	1,627,225.00	1,584,109.00
	TOTAL REVENUES	3,084,404.87	1,627,225.00	1,584,109.00

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SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	1,427,229.94	838,257.15	816,791.23
0200	EMPLOYEE BENEFITS	407,487.84	240,513.18	241,752.77
0300	PURCHASED PROF AND TECH SERV	133,378.65	206,172.04	163,600.46
0400	PURCHASED PROPERTY SERVICES	363,618.89	.00	2,000.00
0500	OTHER PURCHASED SERVICES	37,728.01	17,600.00	22,319.00
0600	SUPPLIES	437,342.07	163,167.36	190,230.54
0700	PROPERTY	50,587.26	.00	1,500.00
0800	DEBT SERVICE AND MISCELLANEOUS	26,871.61	8,320.00	8,320.00
0900	OTHER ITEMS	.00	5,471.67	.00
TOTAL 1000 INSTRUCTION		2,884,244.27	1,479,501.40	1,446,514.00
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	53,487.46	41,180.27	41,180.27
0200	EMPLOYEE BENEFITS	2,835.17	1,914.73	1,914.73
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		56,322.63	43,095.00	43,095.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	19,881.72	.00	.00
0200	EMPLOYEE BENEFITS	11,611.97	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		31,493.69	.00	.00
2300 DISTRICT ADMIN SUPPORT				
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00

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SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
2600 PLANT OPERATIONS & MAINTENANCE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	2,868.54	4,000.00	.00
0200	EMPLOYEE BENEFITS	3,155.08	1,115.60	.00
0600	SUPPLIES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		6,023.62	5,115.60	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	74,643.02	78,668.64	78,668.64
0200	EMPLOYEE BENEFITS	11,132.06	10,646.64	10,646.64
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	1,114.29	.00	.00
0600	SUPPLIES	8,524.13	5,184.72	5,184.72
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES		95,413.50	94,500.00	94,500.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
5200 FUND TRANSFERS				
0700	PROPERTY	.00	.00	.00
0900	OTHER ITEMS	.00	5,013.00	.00
TOTAL 5200 FUND TRANSFERS		.00	5,013.00	.00
TOTAL EXPENDITURES		3,073,497.71	1,627,225.00	1,584,109.00
TOTAL FOR SPECIAL REVENUE (2)		10,907.16	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

DIST ACTIVITY (SPEC REV ANN) (21)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	82,705.88	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1790	OTHER STUDENT ACTIVITY INCOME	910.00	.00	.00
	TOTAL STUDENT ACTIVITIES	910.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	1,071.63	.00	.00
1990	MISCELLANEOUS REVENUE	2,656.32	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	3,727.95	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	4,637.95	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	3,522.65	.00	.00
	TOTAL INTERFUND TRANSFERS	3,522.65	.00	.00
	TOTAL OTHER RECEIPTS	3,522.65	.00	.00
	TOTAL RECEIPTS	8,160.60	.00	.00
	TOTAL REVENUES	90,866.48	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

DIST ACTIVITY (SPEC REV ANN) (21)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0600 SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	13,310.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	8,585.65	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	21,895.65	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0600 SUPPLIES	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	50.21	.00	.00
0200 EMPLOYEE BENEFITS	15.83	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	66.04	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	21,961.69	.00	.00
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)	68,904.79	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

SCHOOL ACTIVITY FUND ACCT (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	141,531.06	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS	.00	.00	.00
1730	CLUB & OTHER DUES	.00	.00	.00
1740	STUDENT FEES	.00	.00	.00
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	223,308.97	.00	.00
	TOTAL STUDENT ACTIVITIES	223,308.97	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	223,308.97	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	100.00	.00	.00
	TOTAL INTERFUND TRANSFERS	100.00	.00	.00
	TOTAL OTHER RECEIPTS	100.00	.00	.00
	TOTAL RECEIPTS	223,408.97	.00	.00
	TOTAL REVENUES	364,940.03	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

SCHOOL ACTIVITY FUND ACCT (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	25,000.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	179,140.62	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	7,003.16	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	211,143.78	.00	.00
2100 STUDENT SUPPORT SERVICES			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
2700 STUDENT TRANSPORTATION			
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00
3900 OTHER NON-INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3900 OTHER NON-INSTRUCTION	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	3,622.65	.00	.00
TOTAL 5200 FUND TRANSFERS	3,622.65	.00	.00
TOTAL EXPENDITURES	214,766.43	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

SCHOOL ACTIVITY FUND ACCT (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL FOR SCHOOL ACTIVITY FUND ACCT (25)	150,173.60	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	93,195.00	.00
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	93,195.00	87,484.00	84,600.00
	TOTAL RESTRICTED	93,195.00	87,484.00	84,600.00
	TOTAL REVENUE FROM STATE SOURCES	93,195.00	87,484.00	84,600.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	93,195.00	87,484.00	84,600.00
	TOTAL REVENUES	93,195.00	180,679.00	84,600.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	84,600.00
	TOTAL 5100 DEBT SERVICE	.00	.00	84,600.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	180,679.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	180,679.00	.00
	TOTAL EXPENDITURES	.00	180,679.00	84,600.00
	TOTAL FOR CAPITAL OUTLAY FUND (310)	93,195.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	316,944.00	367,946.00	390,714.00
1113	PSC PROPERTY TAX	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	.00	.00	.00
1116	DISTILLED SPIRITS TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	.00	.00	.00
1118	UNMINED MINERALS TAX	.00	.00	.00
TOTAL AD VALOREM TAXES		316,944.00	367,946.00	390,714.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	297.25	384.00	.00
TOTAL EARNINGS ON INVESTMENTS		297.25	384.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		317,241.25	368,330.00	390,714.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	629,916.00	691,486.00	633,792.00
TOTAL RESTRICTED		629,916.00	691,486.00	633,792.00
TOTAL REVENUE FROM STATE SOURCES		629,916.00	691,486.00	633,792.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		947,157.25	1,059,816.00	1,024,506.00
TOTAL REVENUES		947,157.25	1,059,816.00	1,024,506.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4200 LAND IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	.00	.00	.00
	TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00
5100 DEBT SERVICE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	98,706.89
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	.00	98,706.89
5200 FUND TRANSFERS				
0900	OTHER ITEMS	1,032,631.01	1,059,816.00	925,799.11
	TOTAL 5200 FUND TRANSFERS	1,032,631.01	1,059,816.00	925,799.11
	TOTAL EXPENDITURES	1,032,631.01	1,059,816.00	1,024,506.00
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	-85,473.76	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	10,850.36	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	10,850.36	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	10,850.36	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	5,340,000.01	.00	.00
	TOTAL BOND PROCEEDS	5,340,000.01	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	5,340,000.01	.00	.00
	TOTAL RECEIPTS	5,350,850.37	.00	.00
	TOTAL REVENUES	5,350,850.37	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4200 LAND IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	2,254,141.47	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		2,254,141.47	.00	.00
4400 EDUCATIONAL SPECIFIC				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		.00	.00	.00
4600 SITE IMPROVEMENT				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		.00	.00	.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	53,210.00	.00	.00
0900	OTHER ITEMS	79,160.00	.00	.00
TOTAL 5100 DEBT SERVICE		132,370.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00
TOTAL EXPENDITURES		2,386,511.47	.00	.00
TOTAL FOR CONSTRUCTION FUND (360)		2,964,338.90	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	OTHER STATE REVENUE	227,228.34	828,300.74	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	227,228.34	828,300.74	.00
	TOTAL REVENUE FROM STATE SOURCES	227,228.34	828,300.74	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
5120	BOND PREMIUM	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,032,631.01	1,649,653.08	925,799.11
	TOTAL INTERFUND TRANSFERS	1,032,631.01	1,649,653.08	925,799.11
LOAN PROCEEDS				
5400	REFUNDING BOND PROCEEDS	.00	.00	.00
	TOTAL LOAN PROCEEDS	.00	.00	.00
	TOTAL OTHER RECEIPTS	1,032,631.01	1,649,653.08	925,799.11
	TOTAL RECEIPTS	1,259,859.35	2,477,953.82	925,799.11
	TOTAL REVENUES	1,259,859.35	2,477,953.82	925,799.11

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	1,259,859.35	2,477,953.82	925,799.11
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		1,259,859.35	2,477,953.82	925,799.11
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00
TOTAL EXPENDITURES		1,259,859.35	2,477,953.82	925,799.11
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	399,029.86	267,116.46	179,732.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	852.09	1,800.00	.00
	TOTAL EARNINGS ON INVESTMENTS	852.09	1,800.00	.00
FOOD SERVICE				
1611	REIMBURSABLE SCHOOL LUNCH PROG	9,007.57	7,800.00	8,000.00
1612	REIMBURSABLE SCH BREAKFAST PRG	715.08	600.00	700.00
1613	REIMBURSABLE SPECIAL MILK PROG	.00	.00	.00
1621	NON-REIMBURSABLE LUNCH PROG	1,081.81	1,100.00	.00
1622	NON-REIMBURSABLE BREAKFAST PRG	.00	.00	.00
1623	NON-REIMBURSABLE MILK PROGRAM	.00	.00	.00
1624	NON-REIMBURSBLE A LA CARTE PRG	5,863.55	7,500.00	5,000.00
1629	NON-REIMBURSBLE OTHER FOOD PRG	.00	.00	.00
1630	SPECIAL FUNCTIONS	.00	.00	.00
1634	EXTENDED SCHOOL SERVICE	.00	.00	.00
	TOTAL FOOD SERVICE	16,668.01	17,000.00	13,700.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	17,520.10	18,800.00	13,700.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	5,944.64	40,000.00	6,000.00
	TOTAL RESTRICTED	5,944.64	40,000.00	6,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	OTHER STATE REVENUE	91,967.45	.00	43,000.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	91,967.45	.00	43,000.00
	TOTAL REVENUE FROM STATE SOURCES	97,912.09	40,000.00	49,000.00
	REVENUE FROM FEDERAL SOURCES			
	RESTRICTED THROUGH THE STATE			
4500	RESTRICTED FED THRU STATE	687,185.55	600,000.00	582,000.00
	TOTAL RESTRICTED THROUGH THE STATE	687,185.55	600,000.00	582,000.00
	UNDEFINED REV TYPE			
4950	CHILD NUTR PRG DONATED COMMOD	28,290.00	.00	.00
	TOTAL UNDEFINED REV TYPE	28,290.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	715,475.55	600,000.00	582,000.00
	OTHER RECEIPTS			
	INTERFUND TRANSFERS			
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	SALE OR COMP FOR LOSS OF ASSETS			
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	830,907.74	658,800.00	644,700.00
	TOTAL REVENUES	1,229,937.60	925,916.46	824,432.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	197,311.04	232,510.00	215,300.00
0200	EMPLOYEE BENEFITS	14,326.28	82,000.00	61,100.00
0280	ON-BEHALF	91,967.45	42,721.31	43,000.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	550.00	550.00	11,600.00
0500	OTHER PURCHASED SERVICES	13,156.81	12,750.00	13,500.00
0600	SUPPLIES	498,740.87	497,888.79	438,000.00
0700	PROPERTY	98,823.69	12,496.36	7,300.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	10,000.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		914,876.14	890,916.46	789,800.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	35,000.00	34,632.00
TOTAL 5200 FUND TRANSFERS		.00	35,000.00	34,632.00
TOTAL EXPENDITURES		914,876.14	925,916.46	824,432.00
TOTAL FOR FOOD SERVICE FUND (51)		315,061.46	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

PIRATE ACADEMY (52)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	.00	.00	.00
	TOTAL TUITION	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

PIRATE ACADEMY (52)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR PIRATE ACADEMY (52)		.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

FISCAL AGENT FUNDS (60)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

FISCAL AGENT FUNDS (60)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 1000 INSTRUCTION	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0600	SUPPLIES	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00
	TOTAL FOR FISCAL AGENT FUNDS (60)	.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

Fiduciary Fund - Pension, Inve (7000)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

Fiduciary Fund - Pension, Inve (7000)			
	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3300 COMMUNITY SERVICES			
0600 SUPPLIES	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR Fiduciary Fund - Pension, I (7000)	.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSET	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	328,556.58	.00	.00
TOTAL 1000 INSTRUCTION	328,556.58	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	325.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	325.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	24,747.88	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	24,747.88	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	189,130.17	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	189,130.17	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	56,662.50	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	56,662.50	.00	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
TOTAL EXPENDITURES	599,422.13	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-599,422.13	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

FOOD SERVICE FIXED ASSETS (81)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSET	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

FOOD SERVICE FIXED ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0700 PROPERTY	5,216.80	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	5,216.80	.00	.00
TOTAL EXPENDITURES	5,216.80	.00	.00
TOTAL FOR FOOD SERVICE FIXED ASSETS (81)	-5,216.80	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

FOOD SERVICE FIXED ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	14,253,672.18	12,618,144.75	12,117,883.41
TOTAL OF EXPENDITURES FUND 1	14,311,869.34	14,698,023.00	12,117,883.41
TOTAL FOR FUND 1	-58,197.16	-2,079,878.25	.00
TOTAL OF REVENUES FUND 2	3,084,404.87	1,627,225.00	1,584,109.00
TOTAL OF EXPENDITURES FUND 2	3,073,497.71	1,627,225.00	1,584,109.00
TOTAL FOR FUND 2	10,907.16	.00	.00
TOTAL OF REVENUES FUND 21	90,866.48	.00	.00
TOTAL OF EXPENDITURES FUND 21	21,961.69	.00	.00
TOTAL FOR FUND 21	68,904.79	.00	.00
TOTAL OF REVENUES FUND 25	364,940.03	.00	.00
TOTAL OF EXPENDITURES FUND 25	214,766.43	.00	.00
TOTAL FOR FUND 25	150,173.60	.00	.00
TOTAL OF REVENUES FUND 310	93,195.00	180,679.00	84,600.00
TOTAL OF EXPENDITURES FUND 310	.00	180,679.00	84,600.00
TOTAL FOR FUND 310	93,195.00	.00	.00
TOTAL OF REVENUES FUND 320	947,157.25	1,059,816.00	1,024,506.00
TOTAL OF EXPENDITURES FUND 320	1,032,631.01	1,059,816.00	1,024,506.00
TOTAL FOR FUND 320	-85,473.76	.00	.00
TOTAL OF REVENUES FUND 360	5,350,850.37	.00	.00
TOTAL OF EXPENDITURES FUND 360	2,386,511.47	.00	.00
TOTAL FOR FUND 360	2,964,338.90	.00	.00
TOTAL OF REVENUES FUND 400	1,259,859.35	2,477,953.82	925,799.11
TOTAL OF EXPENDITURES FUND 400	1,259,859.35	2,477,953.82	925,799.11
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	1,229,937.60	925,916.46	824,432.00
TOTAL OF EXPENDITURES FUND 51	914,876.14	925,916.46	824,432.00
TOTAL FOR FUND 51	315,061.46	.00	.00
TOTAL OF REVENUES FUND 52	.00	.00	.00
TOTAL OF EXPENDITURES FUND 52	.00	.00	.00
TOTAL FOR FUND 52	.00	.00	.00
TOTAL OF REVENUES FUND 60	.00	.00	.00
TOTAL OF EXPENDITURES FUND 60	.00	.00	.00
TOTAL FOR FUND 60	.00	.00	.00
TOTAL OF REVENUES FUND 7000	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7000	.00	.00	.00
TOTAL FOR FUND 7000	.00	.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	599,422.13	.00	.00
TOTAL FOR FUND 8	-599,422.13	.00	.00

BEREA BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2026

FOOD SERVICE FIXED ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	5,216.80	.00	.00
TOTAL FOR FUND 81	-5,216.80	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX			
GRAND TOTAL OF REVENUES	20,064,173.41	16,411,781.21	15,635,530.41
GRAND TOTAL OF EXPENDITURES	19,569,602.32	18,491,659.46	15,635,530.41
GRAND TOTAL	494,571.09	-2,079,878.25	.00

TENTATIVE BUDGET REPORT FOR FY 2026

REPORT OPTIONS

Fiscal Year for reports	2026	
Projections	261	262
	263	264
	265	
Budget Level	3	
Include account detail?	N	
Output file options	B	
P - Paper/saved reports Only		
M - Magnetic Media & Spreadsheet		
B - Both Paper & Mag Media/Spreadsheet		

** END OF REPORT - Generated by Nathan Sweet **