

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - March 31, 2025
General Fund
Fiscal Year 2024-25
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2025 FYTD Budget	FYTD 3/31/2025 Received/Used	FYTD % Rec'd/Used	FYTD 3/31/2025 Encumbered
REVENUES				
Real Estate Tax	56,674,824	56,020,456	99%	
Tangible Personal Property Tax	5,450,387	5,484,525	101%	
State Foundation (Unrestricted)	8,795,908	6,586,785	75%	
State Foundation (Restricted)	1,412,358	3,253,423	230%	
Property Tax Allocation	5,829,241	2,887,530	50%	
Other Operating Revenue	5,383,651	4,439,957	82%	
TOTAL REVENUE	**83,546,369**	**78,672,674**	**94%**	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	100,000	1,269,104	1269%	
Other Financing Sources	75,000	196,957	263%	
TOTAL OTHER FINANCING SOURCES	**175,000**	**1,466,060**	**838%**	
TOTAL REVENUE AND OTHER SOURCES	**83,721,369**	**80,138,735**	**96%**	

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EXPENDITURES				
Payroll				
All Other	-	20,057	0%	-
Berea-Midpark High School	10,479,315	8,036,287	77%	-
Berea-Midpark Middle School	10,196,709	7,597,093	75%	-
Grindstone Elementary	5,192,735	3,332,575	64%	-
Brook Park Elementary	5,645,980	4,689,928	83%	-
Big Creek Elementary	3,812,901	2,687,981	70%	-
Snow School	1,148,531	832,003	72%	-
Academic Affairs Department	594,993	556,920	94%	-
Technology Department	683,950	511,566	75%	-
Pupil Services Department	1,385,970	515,005	37%	-
Business Services / Custodian / Maintenance Department	979,967	803,274	82%	-
Transportation Department	3,119,210	2,446,090	78%	-
Personnel Department	355,157	229,468	65%	-
Community Relations Department	174,527	83,782	48%	-
Superintendent Department / Assistant Superintendent Department	470,159	352,500	75%	-
Treasurer Department	596,341	441,664	74%	-
Board of Education	7,500	7,651	102%	-
Supplementals	1,484,895	1,080,969	73%	-
Severance	500,000	514,286	103%	-
Total Payroll	**46,828,842**	**34,739,099**	**74%**	**-**
Retirement/Insurance Benefits				
All Other	-	3,097	0%	-
Berea-Midpark High School	5,185,202	4,053,583	78%	-
Berea-Midpark Middle School	5,147,203	3,754,382	73%	-
Grindstone Elementary	2,541,546	1,707,145	67%	-
Brook Park Elementary	3,020,302	2,441,293	81%	-
Big Creek Elementary	2,023,989	1,521,572	75%	-
Snow School	815,800	415,391	51%	-
Academic Affairs Department	285,071	277,263	97%	-
Technology Department	277,174	211,252	76%	-
Pupil Services Department	501,064	210,175	42%	-
Business Services / Custodian / Maintenance Department	435,585	331,420	76%	1,430
Transportation Department	1,340,401	1,021,225	76%	6,104
Personnel Department	168,517	110,451	66%	-
Community Relations Department	100,798	43,475	43%	-
Superintendent Department / Assistant Superintendent Department	216,283	164,943	76%	-
Treasurer Department	305,498	233,149	76%	-
Transfers/Advances/Debt/Unemployment	10,000	(3,817)	-38%	-
Board of Education	1,832	1,199	65%	-
Tuition Payments	49,500	9,857	20%	39,643
Supplementals	-	18,978	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,425,764**	**16,526,034**	**74%**	**47,177**

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

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	FY 2025 FYTD Budget	FYTD 3/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 3/31/2025 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	267,241	142,211	53%	22,344
Instruction Services	2,305,975	1,611,416	70%	486,076
Health Services	668,722	425,902	64%	239,059
Management Services	171,183	99,789	58%	36,971
Data Processing Services	744,308	542,505	73%	54,058
Professional / Legal Services	493,098	172,383	35%	181,707
Other Professional and Technical Services	465,574	250,491	54%	153,386
Garbage Removal and Cleaning Services	27,768	12,398	45%	7,362
Repairs and Maintenance Services	555,426	345,593	62%	134,224
Property Insurance	400,000	362,061	91%	-
Rentals	324,252	229,032	71%	45,407
Lease Purchase Agreements	129,320	95,043	73%	46,772
Certificated Meeting Expenses	350,736	83,313	24%	30,775
Non-Certificated Travel Reimbursement	3,895	2,235	57%	825
Non-Certificated Meeting Expenses	2,318	83	4%	1,943
Certificated Travel Reimbursement	25,642	10,371	40%	8,501
Telephone Services	82,954	47,366	57%	24,190
Postage	27,612	16,871	61%	5,340
Postage Machine Rental	8,500	6,370	75%	2,123
Advertising	17,750	14,284	80%	3,365
Internet Access Services	60,500	20,764	34%	2,816
Other Communication Services	30,000	160	1%	19,135
Electricity	1,078,919	782,139	72%	296,780
Water and Sewage	284,994	163,493	57%	91,504
Gas	368,291	230,037	62%	97,234
Contracted Craft or Trade Services	-	-	0%	-
Tuition Paid to Other Districts	2,266,737	1,321,025	58%	662,196
Excess Costs	175,000	68,358	39%	-
Payment for the Special Education of Students in District	85,000	39,875	47%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	85,915	49%	12,158
Transportation Purchased from Other District	80,000	596	1%	4,404
Transportation Purchased from Other Source	265,880	103,716	39%	104,715
Other Pupil Transportation Services	53,254	9,936	19%	1,011
Other Purchased Services	33,719	16,021	48%	2,425
Total Purchased Services	**12,061,740**	**7,343,354**	**61%**	**2,778,804**

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	FY 2025 FYTD Budget	FYTD 3/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 3/31/2025 Encumbered
Supplies and Materials				
Classroom Supplies	518,630	351,854	68%	41,122
Office Supplies	74,834	36,023	48%	8,568
Health and Hygiene Supplies	8,000	5,149	64%	1,250
Software Materials	74,069	65,146	88%	401
Other General Supplies	40,606	8,367	21%	12,292
New Textbooks	108,020	105,020	97%	3,000
Supplemental Textbooks	32,610	3,365	10%	455
Electronic Instructional Materials and Supplies	120,196	90,196	75%	931
New Library Books	5,382	2,713	50%	878
Other Library Books	1,475	866	59%	94
Periodicals	-	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,778	34,890	51%	2,099
Food and Related Supplies and Materials	1,579	586	37%	-
Other Food	1,500	999	67%	458
Supplies and Materials for Operation, Maintenance and Repair	196,297	109,904	56%	17,018
Land	211,023	142,812	68%	8,505
Buildings	215,095	133,490	62%	37,167
Equipment and Furniture	76,747	50,796	66%	-
Supplies and Parts for Maintenance & Repair of Motor Vehicles	233,726	155,036	66%	49,118
Fuel	407,113	227,580	56%	18,002
Tires and Tubes	40,000	38,506	96%	1,275
Total Supplies and Materials	**2,435,181**	**1,563,300**	**64%**	**202,631**

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	FY 2025 FYTD Budget	FYTD 3/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 3/31/2025 Encumbered
Capital Outlay				
Buildings	393,040	6,075	2%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	161,644	42,314	26%	7,063
Technical Equipment	290,291	223,938	77%	27,595
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**844,976**	**272,327**	**32%**	**34,657**
Other				
Dues and Fees	6,535	3,800	58%	391
Membership in Professional Organization	52,858	36,605	69%	4,839
Charges for Audit Examinations	57,200	50,377	88%	5,307
County Board of Education Contributions	223,008	92,017	41%	26,721
Property Tax Collection Fees	900,000	814,385	90%	-
Bank Charges	40,000	39,797	99%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	70,920	70,634	100%	5,000
Fidelity Bond Premium	-	-	0%	-
Judgements	-	-	0%	-
Out of Court Settlements	-	-	0%	-
Taxes and Assessments	41,000	40,482	99%	240
Awards/Prizes for Competitions	300	-	0%	-
Other Miscellaneous Expenditures	1,950	1,484	76%	-
Student Activity Payments	25	-	0%	-
PBIS	15,801	3,357	21%	2,295
Total Other	**1,409,596**	**1,152,938**	**82%**	**44,793**
Debt Service				
Serial Bonds - Principal	951,000	951,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	630,088	630,088	100%	-
Total Debt Service	**1,581,088**	**1,581,088**	**100%**	**-**
TOTAL EXPENDITURES	**87,587,187**	**63,178,141**	**72%**	**3,108,063**
OTHER FINANCING USES				
Transfers-Out	50,000	3,500	7%	-
Advances-Out	100,000	-	0%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	**150,000**	**3,500**	**2%**	**-**
TOTAL EXPENDITURE AND OTHER USES	**87,737,187**	**63,181,641**	**72%**	**3,108,063**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(4,015,818)**	**16,957,094**		
BEGINNING CASH BALANCE		**27,287,467**		
ENDING CASH BALANCE	**(4,015,818)**	**44,244,561**		**-**
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