

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

	FY 2025 FYTD Budget	FYTD 5/31/2025 Received/Used	FYTD % Rec'd/Used	FYTD 5/31/2025 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	8,018,198	91%	
State Foundation (Restricted)	1,412,358	3,894,162	276%	
Property Tax Allocation	5,829,241	5,812,411	100%	
Other Operating Revenue	5,383,651	5,597,469	104%	
TOTAL REVENUE	**83,546,369**	**84,827,221**	**102%**	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	100,000	1,269,104	1269%	
Other Financing Sources	75,000	203,300	271%	
TOTAL OTHER FINANCING SOURCES	**175,000**	**1,472,403**	**841%**	
TOTAL REVENUE AND OTHER SOURCES	**83,721,369**	**86,299,624**	**103%**	

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

	FY 2025 FYTD Budget	FYTD 5/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 5/31/2025 Encumbered
EXPENDITURES				
Payroll				
All Other	-	43,916	0%	-
Berea-Midpark High School	10,479,315	9,807,495	94%	-
Berea-Midpark Middle School	10,196,709	9,276,063	91%	-
Grindstone Elementary	5,192,735	4,059,347	78%	-
Brook Park Elementary	5,645,980	5,726,732	101%	-
Big Creek Elementary	3,812,901	3,347,707	88%	-
Snow School	1,148,531	1,006,923	88%	-
Academic Affairs Department	594,993	668,130	112%	-
Technology Department	683,950	623,064	91%	-
Pupil Services Department	1,385,970	633,280	46%	-
Business Services / Custodian / Maintenance Department	979,967	943,295	96%	-
Transportation Department	3,119,210	2,995,961	96%	-
Personnel Department	355,157	280,482	79%	-
Community Relations Department	174,527	102,401	59%	-
Superintendent Department / Assistant Superintendent Department	470,159	430,893	92%	-
Treasurer Department	596,341	541,307	91%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,484,895	1,391,624	94%	-
Severance	500,000	514,367	103%	-
Total Payroll	**46,828,842**	**42,400,487**	**91%**	**-**
Retirement/Insurance Benefits				
All Other	-	7,176	0%	-
Berea-Midpark High School	5,185,202	5,017,654	97%	-
Berea-Midpark Middle School	5,147,203	4,635,661	90%	-
Grindstone Elementary	2,541,546	2,116,499	83%	-
Brook Park Elementary	3,020,302	3,025,195	100%	-
Big Creek Elementary	2,023,989	1,893,306	94%	-
Snow School	815,800	513,079	63%	-
Academic Affairs Department	285,071	340,865	120%	-
Technology Department	277,174	259,519	94%	-
Pupil Services Department	501,064	263,383	53%	-
Business Services / Custodian / Maintenance Department	435,585	404,233	93%	999
Transportation Department	1,340,401	1,300,387	97%	2,551
Personnel Department	168,517	134,971	80%	-
Community Relations Department	100,798	53,126	53%	-
Superintendent Department / Assistant Superintendent Department	216,283	201,228	93%	-
Treasurer Department	305,498	285,756	94%	-
Transfers/Advances/Debt/Unemployment	10,000	13	0%	-
Board of Education	1,832	1,350	74%	-
Tuition Payments	49,500	11,195	23%	38,304
Supplementals	-	23,523	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,425,764**	**20,488,121**	**91%**	**41,855**

*** % Used for May should equal 92%**

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

	FY 2025 FYTD Budget	FYTD 5/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 5/31/2025 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	309,241	162,125	52%	5,150
Instruction Services	2,333,975	1,959,447	84%	346,584
Health Services	668,722	448,982	67%	216,775
Management Services	178,683	123,900	69%	25,174
Data Processing Services	717,908	563,078	78%	33,644
Professional / Legal Services	493,098	201,134	41%	155,731
Other Professional and Technical Services	463,587	305,217	66%	103,844
Garbage Removal and Cleaning Services	27,768	13,626	49%	6,134
Repairs and Maintenance Services	569,884	391,114	69%	133,080
Property Insurance	400,000	362,061	91%	-
Rentals	324,252	240,022	74%	68,583
Lease Purchase Agreements	129,320	115,145	89%	26,670
Certificated Meeting Expenses	345,962	93,876	27%	24,724
Non-Certificated Travel Reimbursement	3,895	2,785	72%	325
Non-Certificated Meeting Expenses	2,028	83	4%	1,943
Certificated Travel Reimbursement	25,642	12,233	48%	7,639
Telephone Services	72,554	51,503	71%	20,053
Postage	27,612	17,184	62%	5,027
Postage Machine Rental	8,500	7,981	94%	512
Advertising	19,763	16,878	85%	2,784
Internet Access Services	23,580	21,925	93%	1,655
Other Communication Services	19,300	19,294	100%	-
Electricity	1,078,919	954,200	88%	124,718
Water and Sewage	284,994	201,857	71%	73,140
Gas	368,291	288,647	78%	58,624
Contracted Craft or Trade Services	-	-	0%	-
Tuition Paid to Other Districts	2,223,737	1,622,613	73%	430,366
Excess Costs	175,000	159,501	91%	-
Payment for the Special Education of Students in District	85,000	74,828	88%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	138,304	79%	7,477
Transportation Purchased from Other District	80,000	596	1%	68,000
Transportation Purchased from Other Source	265,880	102,183	38%	103,248
Other Pupil Transportation Services	53,254	10,199	19%	921
Other Purchased Services	33,719	18,557	55%	423
Total Purchased Services	**12,021,239**	**8,733,450**	**73%**	**2,052,947**

*** % Used for May should equal 92%**

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

	FY 2025 FYTD Budget	FYTD 5/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 5/31/2025 Encumbered
Supplies and Materials				
Classroom Supplies	533,820	411,561	77%	40,471
Office Supplies	72,481	40,449	56%	7,788
Health and Hygiene Supplies	8,000	6,395	80%	-
Software Materials	83,369	72,672	87%	10,004
Other General Supplies	40,401	14,426	36%	8,781
New Textbooks	108,020	105,020	97%	3,000
Supplemental Textbooks	32,610	4,375	13%	353
Electronic Instructional Materials and Supplies	120,196	90,754	76%	-
New Library Books	5,382	3,483	65%	1,054
Other Library Books	1,475	959	65%	14
Periodicals	-	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,778	35,187	52%	1,841
Food and Related Supplies and Materials	1,579	586	37%	-
Other Food	1,500	1,178	79%	137
Supplies and Materials for Operation, Maintenance and Repair	196,297	158,404	81%	35,943
Land	211,023	159,011	75%	7,820
Buildings	215,095	141,841	66%	32,302
Equipment and Furniture	104,747	50,796	48%	30,896
Supplies and Parts for Maintenance & Repair of Motor Vehicles	233,726	198,930	85%	34,691
Fuel	389,313	265,110	68%	13,932
Tires and Tubes	51,772	51,771	100%	-
Total Supplies and Materials	**2,479,084**	**1,812,908**	**73%**	**229,026**

*** % Used for May should equal 92%**

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

	FY 2025 FYTD Budget	FYTD 5/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 5/31/2025 Encumbered
Capital Outlay				
Buildings	348,540	6,075	2%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	203,664	82,012	40%	60,654
Technical Equipment	290,621	250,413	86%	35,085
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**842,826**	**338,501**	**40%**	**95,739**
Other				
Dues and Fees	6,535	4,607	70%	-
Membership in Professional Organization	50,888	40,104	79%	1,340
Charges for Audit Examinations	57,200	51,377	90%	15,682
County Board of Education Contributions	223,008	116,182	52%	8,153
Property Tax Collection Fees	900,000	820,725	91%	-
Bank Charges	40,000	40,431	101%	-
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%	256
Other Miscellaneous Expenditures	1,950	1,484	76%	-
Student Activity Payments	25	-	0%	-
PBIS	16,518	4,545	28%	5,426
Total Other	**1,408,343**	**1,190,571**	**85%**	**36,097**
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**	**76,545,125**	**87%**	**2,455,664**
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**	**76,548,625**	**87%**	**2,455,664**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(4,015,818)**	**9,750,999**		
BEGINNING CASH BALANCE		**27,287,467**		
ENDING CASH BALANCE	**(4,015,818)**	**37,038,465**		**-**
*** % Used for May should equal 92%**				