

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - June 30, 2025
General Fund
Fiscal Year 2024-25
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2025 FYTD Budget	FYTD 6/30/2025 Received/Used	FYTD % Rec'd/Used	FYTD 6/30/2025 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	8,723,587	99%	
State Foundation (Restricted)	1,412,358	4,718,645	334%	
Property Tax Allocation	5,829,241	5,812,411	100%	
Other Operating Revenue	5,383,651	5,795,599	108%	
TOTAL REVENUE	**83,546,369**	**86,555,222**	**104%**	
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**	**88,027,625**	**105%**	

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EXPENDITURES				
Payroll				
All Other	-	50,340	0%	-
Berea-Midpark High School	10,479,315	10,733,236	102%	-
Berea-Midpark Middle School	10,196,709	10,129,394	99%	-
Grindstone Elementary	5,192,735	4,435,262	85%	-
Brook Park Elementary	5,645,980	6,254,598	111%	-
Big Creek Elementary	3,812,901	3,691,841	97%	-
Snow School	1,148,531	1,102,716	96%	-
Academic Affairs Department	594,993	728,565	122%	-
Technology Department	683,950	681,375	100%	-
Pupil Services Department	1,385,970	711,558	51%	-
Business Services / Custodian / Maintenance Department	979,967	1,033,984	106%	-
Transportation Department	3,119,210	3,244,925	104%	-
Personnel Department	355,157	307,162	86%	-
Community Relations Department	174,527	112,136	64%	-
Superintendent Department / Assistant Superintendent Department	470,159	471,809	100%	-
Treasurer Department	596,341	591,873	99%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,484,895	1,525,918	103%	-
Severance	500,000	515,619	103%	-
Total Payroll	**46,828,842**	**46,329,812**	**99%**	**-**
Retirement/Insurance Benefits				
All Other	-	8,247	0%	-
Berea-Midpark High School	5,185,202	5,465,480	105%	-
Berea-Midpark Middle School	5,147,203	5,052,737	98%	-
Grindstone Elementary	2,541,546	2,294,775	90%	-
Brook Park Elementary	3,020,302	3,293,973	109%	-
Big Creek Elementary	2,023,989	2,071,861	102%	-
Snow School	815,800	551,607	68%	-
Academic Affairs Department	285,071	370,983	130%	-
Technology Department	277,174	284,050	102%	-
Pupil Services Department	501,064	301,196	60%	-
Business Services / Custodian / Maintenance Department	435,585	441,114	101%	621
Transportation Department	1,340,401	1,403,980	105%	2,364
Personnel Department	168,517	147,547	88%	-
Community Relations Department	100,798	58,073	58%	-
Superintendent Department / Assistant Superintendent Department	216,283	219,887	102%	-
Treasurer Department	305,498	312,545	102%	-
Transfers/Advances/Debt/Unemployment	10,000	13	0%	-
Board of Education	1,832	1,350	74%	-
Tuition Payments	49,500	15,365	31%	30,123
Supplementals	-	25,360	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,425,764**	**22,320,143**	**100%**	**33,108**

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	FY 2025 FYTD Budget	FYTD 6/30/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 6/30/2025 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	309,241	162,125	52%	5,150
Instruction Services	2,368,975	2,197,151	93%	50,255
Health Services	668,722	569,557	85%	91,873
Management Services	178,683	127,549	71%	19,068
Data Processing Services	717,908	567,193	79%	28,683
Professional / Legal Services	493,098	211,722	43%	142,798
Other Professional and Technical Services	463,587	309,035	67%	95,799
Garbage Removal and Cleaning Services	27,768	14,239	51%	4,885
Repairs and Maintenance Services	573,904	409,974	71%	87,002
Property Insurance	400,000	362,061	91%	-
Rentals	324,252	301,347	93%	1,311
Lease Purchase Agreements	129,320	125,075	97%	16,740
Certificated Meeting Expenses	346,082	95,875	28%	11,103
Non-Certificated Travel Reimbursement	3,895	2,985	77%	125
Non-Certificated Meeting Expenses	2,028	83	4%	1,943
Certificated Travel Reimbursement	25,642	13,471	53%	3,556
Telephone Services	72,554	55,640	77%	15,793
Postage	27,572	17,313	63%	2,505
Postage Machine Rental	8,500	8,493	100%	-
Advertising	19,763	18,897	96%	765
Internet Access Services	23,580	22,906	97%	674
Other Communication Services	19,300	19,294	100%	-
Electricity	1,078,919	1,038,789	96%	40,130
Water and Sewage	284,994	217,573	76%	57,424
Gas	368,291	293,520	80%	54,750
Contracted Craft or Trade Services	-	-	0%	-
Tuition Paid to Other Districts	2,223,737	1,772,524	80%	144,617
Excess Costs	175,000	205,073	117%	-
Payment for the Special Education of Students in District	85,000	93,816	110%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	150,446	86%	7,477
Transportation Purchased from Other District	80,000	65,710	82%	2,887
Transportation Purchased from Other Source	265,880	105,566	40%	26,171
Other Pupil Transportation Services	53,254	32,991	62%	868
Other Purchased Services	33,719	18,659	55%	-
Total Purchased Services	**12,060,339**	**9,639,024**	**80%**	**914,353**

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	FY 2025 FYTD Budget	FYTD 6/30/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 6/30/2025 Encumbered
Supplies and Materials				
Classroom Supplies	533,820	438,038	82%	6,690
Office Supplies	72,401	44,412	61%	3,385
Health and Hygiene Supplies	8,000	6,395	80%	-
Software Materials	83,369	72,672	87%	10,002
Other General Supplies	40,401	22,408	55%	536
New Textbooks	108,020	105,020	97%	-
Supplemental Textbooks	32,610	4,726	14%	-
Electronic Instructional Materials and Supplies	120,196	90,754	76%	-
New Library Books	5,382	4,470	83%	39
Other Library Books	1,475	971	66%	-
Periodicals	-	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,778	35,207	52%	387
Food and Related Supplies and Materials	1,579	586	37%	-
Other Food	1,500	1,310	87%	-
Supplies and Materials for Operation, Maintenance and Repair	196,297	193,605	99%	1,302
Land	211,023	160,234	76%	11,298
Buildings	215,095	147,408	69%	22,672
Equipment and Furniture	104,747	50,796	48%	32,053
Supplies and Parts for Maintenance & Repair of Motor Vehicles	236,326	204,819	87%	27,913
Fuel	380,458	278,650	73%	391
Tires and Tubes	54,007	54,002	100%	-
Total Supplies and Materials	**2,474,984**	**1,916,483**	**77%**	**116,669**

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	FY 2025 FYTD Budget	FYTD 6/30/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 6/30/2025 Encumbered
Capital Outlay				
Buildings	313,540	6,075	2%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	203,664	89,414	44%	48,472
Technical Equipment	290,621	252,657	87%	32,858
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**807,826**	**348,146**	**43%**	**81,331**
Other				
Dues and Fees	6,535	4,475	68%	132
Membership in Professional Organization	50,888	40,104	79%	100
Charges for Audit Examinations	57,200	53,702	94%	8,132
County Board of Education Contributions	223,008	128,265	58%	1,711
Property Tax Collection Fees	900,000	820,725	91%	-
Bank Charges	40,000	40,278	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%	-
Awards/Prizes for Competitions	300	256	85%	-
Other Miscellaneous Expenditures	1,950	1,484	76%	-
Student Activity Payments	25	-	0%	-
PBIS	16,518	7,735	47%	873
Total Other	**1,408,343**	**1,208,139**	**86%**	**15,948**
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**	**83,342,836**	**95%**	**1,161,408**
OTHER FINANCING USES				
Transfers-Out	50,000	1,766,886	3534%	-
Advances-Out	100,000	24,337	24%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	**150,000**	**1,791,223**	**1194%**	**-**
TOTAL EXPENDITURE AND OTHER USES	**87,737,187**	**85,134,059**	**97%**	**1,161,408**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(4,015,818)**	**2,893,566**		
BEGINNING CASH BALANCE		**27,287,467**		
ENDING CASH BALANCE	**(4,015,818)**	**30,181,033**		**-**
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