

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

	FY 2026 FYTD Budget	FYTD 7/31/2025 Received/Used	FYTD % Rec'd/Used	FYTD 7/31/2025 Encumbered
REVENUES				
Real Estate Tax	57,995,253	4,781,000	8%	
Tangible Personal Property Tax	5,980,483	-	0%	
State Foundation (Unrestricted)	8,665,033	651,948	8%	
State Foundation (Restricted)	4,136,781	411,620	10%	
Property Tax Allocation	5,913,275	-	0%	
Other Operating Revenue	5,368,690	286,744	5%	
TOTAL REVENUE	**88,059,515**	**6,131,312**	**7%**	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	250,000	24,337	10%	
Other Financing Sources	75,000	-	0%	
TOTAL OTHER FINANCING SOURCES	**325,000**	**24,337**	**7%**	
TOTAL REVENUE AND OTHER SOURCES	**88,384,515**	**6,155,649**	**7%**	

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	FY 2026 FYTD Budget	FYTD 7/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 7/31/2025 Encumbered
EXPENDITURES				
Payroll				
All Other	45,000	-	0%	-
Berea-Midpark High School	10,783,491	879,542	8%	-
Berea-Midpark Middle School	10,556,367	825,031	8%	-
Grindstone Elementary	4,705,191	363,393	8%	-
Brook Park Elementary	6,195,622	488,901	8%	-
Big Creek Elementary	4,672,892	330,605	7%	-
Snow School	1,009,549	83,850	8%	-
Academic Affairs Department	621,218	74,922	12%	-
Technology Department	723,789	61,770	9%	-
Pupil Services Department	1,385,685	68,795	5%	-
Business Services / Custodian / Maintenance Department	1,151,910	117,722	10%	-
Transportation Department	3,380,984	194,801	6%	-
Personnel Department	381,579	26,590	7%	-
Community Relations Department	184,074	9,689	5%	-
Superintendent Department / Assistant Superintendent Department	476,114	40,085	8%	-
Treasurer Department	642,905	51,086	8%	-
Board of Education	7,500	-	0%	-
Supplementals	1,319,500	66,039	5%	-
Severance	550,000	9,922	2%	-
Total Payroll	**48,793,369**	**3,692,743**	**8%**	**-**
Retirement/Insurance Benefits				
All Other	653	-	0%	-
Berea-Midpark High School	5,371,102	422,791	8%	-
Berea-Midpark Middle School	5,058,716	399,059	8%	-
Grindstone Elementary	2,253,866	173,486	8%	-
Brook Park Elementary	3,155,786	248,247	8%	-
Big Creek Elementary	2,406,815	168,124	7%	-
Snow School	467,214	35,632	8%	-
Academic Affairs Department	293,562	33,788	12%	-
Technology Department	299,968	25,136	8%	-
Pupil Services Department	519,925	28,587	5%	-
Business Services / Custodian / Maintenance Department	467,293	39,217	8%	3,314
Transportation Department	1,435,839	83,982	6%	5,938
Personnel Department	175,503	12,521	7%	-
Community Relations Department	103,522	4,952	5%	-
Superintendent Department / Assistant Superintendent Department	218,705	18,333	8%	-
Treasurer Department	315,577	25,906	8%	-
Transfers/Advances/Debt/Unemployment	10,000	-	0%	-
Board of Education	1,351	-	0%	-
Tuition Payments	65,123	3,472	5%	46,596
Supplementals	-	3,899	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	**22,620,517**	**1,727,131**	**8%**	**55,848**

*** % Used for July should equal 8%**

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	FY 2026 FYTD Budget	FYTD 7/31/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 7/31/2025 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	112,537	71,737	64%	17,600
Instruction Services	2,558,355	129,495	5%	2,186,329
Health Services	674,873	12,360	2%	649,388
Management Services	154,618	5,799	4%	101,274
Data Processing Services	813,018	272,592	34%	383,229
Professional / Legal Services	593,298	5,048	1%	456,750
Other Professional and Technical Services	591,799	28,992	5%	415,166
Garbage Removal and Cleaning Services	27,885	2,313	8%	14,302
Repairs and Maintenance Services	579,202	72,442	13%	271,089
Property Insurance	475,000	420,166	88%	100
Rentals	343,811	139,225	40%	139,486
Lease Purchase Agreements	116,740	10,105	9%	106,635
Certificated Meeting Expenses	217,928	12,315	6%	40,230
Non-Certificated Travel Reimbursement	2,625	-	0%	2,125
Non-Certificated Meeting Expenses	3,943	-	0%	3,943
Certificated Travel Reimbursement	37,156	34	0%	13,422
Telephone Services	101,793	8,153	8%	78,640
Postage	25,405	-	0%	2,505
Postage Machine Rental	8,500	-	0%	8,493
Advertising	15,765	-	0%	3,960
Internet Access Services	61,174	36,671	60%	4,692
Other Communication Services	10,000	-	0%	10,000
Electricity	990,130	172,614	17%	907,515
Water and Sewage	327,424	23,309	7%	293,763
Gas	446,750	28,961	6%	378,789
Contracted Craft or Trade Services	6,500	-	0%	-
Tuition Paid to Other Districts	1,866,617	57,626	3%	1,381,719
Excess Costs	100,000	-	0%	-
Payment for the Special Education of Students in District	85,000	1	0%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	182,477	(570)	0%	27,477
Transportation Purchased from Other District	82,887	1,523	2%	1,363
Transportation Purchased from Other Source	174,171	(10,563)	-6%	44,171
Other Pupil Transportation Services	51,868	101	0%	3,067
Other Purchased Services	30,000	-	0%	-
Total Purchased Services	**11,874,250**	**1,501,220**	**13%**	**7,948,725**

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Supplies and Materials				
Classroom Supplies	426,925	26,191	6%	125,871
Office Supplies	67,525	3,233	5%	8,669
Health and Hygiene Supplies	8,000	-	0%	-
Software Materials	69,706	-	0%	15,502
Other General Supplies	39,686	-	0%	536
New Textbooks	421,500	-	0%	39,083
Supplemental Textbooks	11,000	-	0%	1,645
Electronic Instructional Materials and Supplies	110,250	23,711	22%	79,363
New Library Books	10,639	17	0%	39
Other Library Books	1,300	-	0%	-
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	36,812	20	0%	29,477
Food and Related Supplies and Materials	1,000	-	0%	500
Other Food	1,500	-	0%	500
Supplies and Materials for Operation, Maintenance and Repair	201,302	1,038	1%	747
Land	216,298	9,583	4%	70,015
Buildings	247,672	16,023	6%	117,686
Equipment and Furniture	63,553	2,579	4%	29,473
Supplies and Parts for Maintenance & Repair of Motor Vehicles	227,913	12,960	6%	123,930
Fuel	400,391	195	0%	110,196
Tires and Tubes	50,000	-	0%	25,000
Total Supplies and Materials	**2,613,573**	**95,550**	**4%**	**778,233**

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Capital Outlay				
Buildings	316,836	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	183,397	5,568	3%	64,022
Technical Equipment	707,533	30,521	4%	133,643
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	**1,207,767**	**36,088**	**3%**	**197,664**
Other				
Dues and Fees	6,667	3,982	60%	1,452
Membership in Professional Organization	60,754	23,435	39%	9,907
Charges for Audit Examinations	64,132	500	1%	65,632
County Board of Education Contributions	221,711	4,521	2%	100,000
Property Tax Collection Fees	825,000	-	0%	-
Bank Charges	40,000	826	2%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	85,000	72,148	85%	5,000
Fidelity Bond Premium	-	-	0%	-
Judgements	-	-	0%	-
Out of Court Settlements	-	-	0%	-
Taxes and Assessments	43,000	38,537	90%	-
Awards/Prizes for Competitions	500	-	0%	-
Other Miscellaneous Expenditures	2,000	-	0%	900
Student Activity Payments	-	-	0%	-
PBIS	19,373	-	0%	873
Total Other	**1,368,137**	**143,949**	**11%**	**183,764**
Debt Service				
Serial Bonds - Principal	973,000	-	0%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	609,120	-	0%	-
Total Debt Service	**1,582,120**	**-**	**0%**	**-**
TOTAL EXPENDITURES	**90,059,732**	**7,196,682**	**8%**	**9,164,234**
OTHER FINANCING USES				
Transfers-Out	50,000	-	0%	-
Advances-Out	250,000	-	0%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	**300,000**	**-**	**0%**	**-**
TOTAL EXPENDITURE AND OTHER USES	**90,359,732**	**7,196,682**	**8%**	**9,164,234**
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	**(1,975,217)**	**(1,041,033)**		
BEGINNING CASH BALANCE		**30,180,988**		
ENDING CASH BALANCE	**(1,975,217)**	**29,139,955**		**-**
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