



Berea City School District  
**EXCELLENCE • INTEGRITY • PURPOSE**  
 Serving Berea, Brook Park and Middleburg Heights

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

	FY 2025 FYTD Budget	FYTD 9/30/2024 Received/Used	FYTD % Rec'd/Used	FYTD 9/30/2024 Encumbered
<b>REVENUES</b>				
Real Estate Tax	56,674,824	24,732,934	44%	
Tangible Personal Property Tax	5,450,387	2,561,350	47%	
State Foundation (Unrestricted)	8,795,908	2,310,606	26%	
State Foundation (Restricted)	1,412,358	358,286	25%	
Property Tax Allocation	5,829,241	-	0%	
Other Operating Revenue	5,383,651	1,601,022	30%	
<b>TOTAL REVENUE</b>	<b>83,546,369</b>	<b>31,564,198</b>	<b>38%</b>	
<b>OTHER FINANCING SOURCES</b>				
Transfers-In	-	-	0%	
Advances-In	100,000	1,269,104	1269%	
Other Financing Sources	75,000	191,452	255%	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>175,000</b>	<b>1,460,555</b>	<b>835%</b>	
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>83,721,369</b>	<b>33,024,753</b>	<b>39%</b>	

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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	9/30/2024	% Rec'd/Used	9/30/2024
EXPENDITURES		Received/Used		Encumbered
<b>Payroll</b>				
All Other	-	9,066	0%	-
Berea-Midpark High School	10,479,315	2,613,756	25%	-
Berea-Midpark Middle School	10,196,709	2,446,618	24%	-
Grindstone Elementary	5,192,735	1,078,522	21%	-
Brook Park Elementary	5,645,980	1,480,126	26%	-
Big Creek Elementary	3,812,901	664,142	17%	-
Snow School	1,148,531	286,482	25%	-
Academic Affairs Department	594,993	202,127	34%	-
Technology Department	683,950	173,578	25%	-
Pupil Services Department	1,385,970	158,523	11%	-
Business Services / Custodian / Maintenance Department	979,967	316,328	32%	-
Transportation Department	3,114,810	701,177	23%	-
Personnel Department	355,157	76,422	22%	-
Community Relations Department	174,527	27,927	16%	-
Superintendent Department / Assistant Superintendent Department	470,159	117,307	25%	-
Treasurer Department	596,341	143,866	24%	-
Board of Education	7,500	-	0%	-
Supplementals	1,467,300	198,456	14%	-
Severance	500,000	47,766	10%	-
<b>Total Payroll</b>	<b>46,806,847</b>	<b>10,742,188</b>	<b>23%</b>	<b>-</b>
<b>Retirement/Insurance Benefits</b>				
All Other	-	2,338	0%	-
Berea-Midpark High School	5,185,202	1,274,567	25%	-
Berea-Midpark Middle School	5,147,203	1,180,480	23%	-
Grindstone Elementary	2,541,546	548,377	22%	-
Brook Park Elementary	3,014,922	777,265	26%	-
Big Creek Elementary	2,023,989	445,434	22%	-
Snow School	815,800	132,805	16%	-
Academic Affairs Department	285,071	103,282	36%	-
Technology Department	277,174	69,874	25%	-
Pupil Services Department	501,064	59,908	12%	-
Business Services / Custodian / Maintenance Department	435,585	121,930	28%	2,489
Transportation Department	1,339,801	285,090	21%	8,213
Personnel Department	168,517	36,689	22%	-
Community Relations Department	100,798	14,520	14%	-
Superintendent Department / Assistant Superintendent Department	216,283	55,999	26%	-
Treasurer Department	305,498	76,593	25%	-
Transfers/Advances/Debt/Unemployment	10,000	(121)	-1%	-
Board of Education	1,832	-	0%	-
Tuition Payments	49,500	2,560	5%	46,940
Supplementals	-	6,047	0%	-
Severance	-	-	0%	-
<b>Total Retirement/Insurance Benefits</b>	<b>22,419,784</b>	<b>5,193,637</b>	<b>23%</b>	<b>57,642</b>
* % Used for September should equal 25%				

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**Fiscal Year 2024-25**  
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	9/30/2024 Received/Used	% Rec'd/Used	9/30/2024 Encumbered
<b>EXPENDITURES (Continued)</b>				
<b>Purchased Services</b>				
Professional and Technical Services	142,341	118,657	83%	11,250
Instruction Services	2,341,498	243,456	10%	1,844,887
Health Services	685,110	115,932	17%	567,242
Management Services	154,884	74,171	48%	52,093
Data Processing Services	765,321	407,828	53%	166,771
Professional / Legal Services	493,098	38,812	8%	368,786
Other Professional and Technical Services	458,774	31,905	7%	354,831
Garbage Removal and Cleaning Services	28,523	7,811	27%	9,705
Repairs and Maintenance Services	567,426	211,725	37%	174,182
Property Insurance	400,000	361,971	90%	-
Rentals	337,748	167,041	49%	113,781
Lease Purchase Agreements	138,458	32,963	24%	57,988
Certificated Meeting Expenses	193,866	29,359	15%	55,686
Non-Certificated Travel Reimbursement	2,895	930	32%	1,465
Non-Certificated Meeting Expenses	2,318	-	0%	2,318
Certificated Travel Reimbursement	30,261	3,008	10%	18,942
Telephone Services	82,954	18,626	22%	53,072
Postage	23,571	5,948	25%	4,571
Postage Machine Rental	8,500	2,123	25%	6,370
Advertising	15,100	4,197	28%	765
Internet Access Services	60,500	18,580	31%	-
Other Communication Services	30,000	-	0%	29,867
Electricity	1,078,919	272,080	25%	806,839
Water and Sewage	325,929	46,355	14%	249,578
Gas	470,752	57,834	12%	371,898
Contracted Craft or Trade Services	-	-	0%	-
Tuition Paid to Other Districts	2,361,614	325,822	14%	1,566,042
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	85,000	2,633	3%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	10,684	6%	17,478
Transportation Purchased from Other District	80,000	596	1%	4,404
Transportation Purchased from Other Source	229,547	36,161	16%	191,782
Other Pupil Transportation Services	36,254	229	1%	2,025
Other Purchased Services	33,719	157	0%	3,757
<b>Total Purchased Services</b>	<b>12,047,051</b>	<b>2,649,134</b>	<b>22%</b>	<b>7,136,121</b>
* % Used for September should equal 25%				

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**Revenue and Expenditure Report for the Month - September 30, 2024**  
**General Fund**  
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	9/30/2024 Received/Used	% Rec'd/Used	9/30/2024 Encumbered
<b>Supplies and Materials</b>				
Classroom Supplies	480,859	222,820	46%	38,660
Office Supplies	65,824	15,811	24%	19,475
Health and Hygiene Supplies	8,000	2,990	37%	-
Software Materials	55,219	41,005	74%	810
Other General Supplies	40,606	3,893	10%	2,559
New Textbooks	415,527	99,728	24%	7,834
Supplemental Textbooks	15,000	1,641	11%	175
Electronic Instructional Materials and Supplies	80,360	70,378	88%	7,468
New Library Books	5,457	580	11%	901
Other Library Books	1,300	458	35%	236
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,778	34,354	51%	1,926
Food and Related Supplies and Materials	1,579	586	37%	79
Other Food	1,500	406	27%	1,035
Supplies and Materials for Operation, Maintenance and Repair	196,297	27,499	14%	6,053
Land	220,199	89,563	41%	11,460
Buildings	215,095	38,007	18%	74,832
Equipment and Furniture	70,250	39,425	56%	11,321
Supplies and Parts for Maintenance & Repair of Motor Vehicles	217,726	46,631	21%	106,318
Fuel	411,763	36,681	9%	212,878
Tires and Tubes	40,000	17,878	45%	7,122
<b>Total Supplies and Materials</b>	<b>2,610,939</b>	<b>790,332</b>	<b>30%</b>	<b>511,143</b>
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	9/30/2024 Received/Used	% Rec'd/Used	9/30/2024 Encumbered
<b>Capital Outlay</b>				
Buildings	295,589	6,075	2%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	132,941	7,691	6%	12,883
Technical Equipment	291,791	179,546	62%	26,829
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
<b>Total Capital Outlay</b>	<b>720,321</b>	<b>193,313</b>	<b>27%</b>	<b>39,712</b>
<b>Other</b>				
Dues and Fees	6,535	3,670	56%	-
Membership in Professional Organization	52,558	22,185	42%	6,413
Charges for Audit Examinations	57,200	8,151	14%	43,033
County Board of Education Contributions	223,008	18,232	8%	86,318
Property Tax Collection Fees	900,000	329,963	37%	-
Bank Charges	35,000	2,005	6%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	70,920	65,139	92%	-
Fidelity Bond Premium	-	-	0%	-
Judgements	-	-	0%	-
Out of Court Settlements	-	-	0%	-
Taxes and Assessments	43,035	38,222	89%	2,035
Awards/Prizes for Competitions	300	-	0%	-
Other Miscellaneous Expenditures	1,775	1,034	58%	-
Student Activity Payments	25	-	0%	-
PBIS	15,801	962	6%	1,355
<b>Total Other</b>	<b>1,406,156</b>	<b>489,563</b>	<b>35%</b>	<b>139,154</b>
<b>Debt Service</b>				
Serial Bonds - Principal	951,000	951,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	630,088	320,089	51%	-
<b>Total Debt Service</b>	<b>1,581,088</b>	<b>1,271,089</b>	<b>80%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>87,592,187</b>	<b>21,329,256</b>	<b>24%</b>	<b>7,883,772</b>
<b>OTHER FINANCING USES</b>				
Transfers-Out	50,000	3,500	7%	-
Advances-Out	100,000	-	0%	-
Return of Advance	-	-	0%	-
<b>TOTAL OTHER FINANCING USES</b>	<b>150,000</b>	<b>3,500</b>	<b>2%</b>	<b>-</b>
<b>TOTAL EXPENDITURE AND OTHER USES</b>	<b>87,742,187</b>	<b>21,332,756</b>	<b>24%</b>	<b>7,883,772</b>
<b>EXCESS REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(4,020,818)</b>	<b>11,691,997</b>		
<b>BEGINNING CASH BALANCE</b>		<b>27,287,467</b>		
<b>ENDING CASH BALANCE</b>	<b>(4,020,818)</b>	<b>38,979,464</b>		<b>-</b>
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