



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 - August 31, 2024
General Fund
Fiscal Year 2024-25
 Prepared by: *Jill A. Rowe, Treasurer/CFO*

	FY 2025 FYTD Budget	FYTD 8/31/2024 Received/Used	FYTD % Rec'd/Used	FYTD 8/31/2024 Encumbered
REVENUES				
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	1,602,524	18%	
State Foundation (Restricted)	1,412,358	262,512	19%	
Property Tax Allocation	5,829,241	-	0%	
Other Operating Revenue	5,383,651	940,044	17%	
TOTAL REVENUE	83,546,369	30,099,364	36%	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	100,000	1,269,104	1269%	
Other Financing Sources	75,000	189,452	253%	
TOTAL OTHER FINANCING SOURCES	175,000	1,458,555	833%	
TOTAL REVENUE AND OTHER SOURCES	83,721,369	31,557,920	38%	

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	FY 2025 FYTD Budget	FYTD 8/31/2024 Received/Used	FYTD* % Rec'd/Used	FYTD 8/31/2024 Encumbered
EXPENDITURES				
Payroll				
All Other	-	-	0%	-
Berea-Midpark High School	10,479,315	1,706,760	16%	-
Berea-Midpark Middle School	10,196,709	1,582,174	16%	-
Grindstone Elementary	5,192,735	707,851	14%	-
Brook Park Elementary	5,645,980	951,070	17%	-
Big Creek Elementary	3,812,901	327,503	9%	-
Snow School	1,148,531	182,180	16%	-
Academic Affairs Department	594,993	133,923	23%	-
Technology Department	683,950	115,793	17%	-
Pupil Services Department	1,385,970	99,165	7%	-
Business Services / Custodian / Maintenance Department	979,967	232,169	24%	-
Transportation Department	3,114,810	394,974	13%	-
Personnel Department	355,157	50,900	14%	-
Community Relations Department	174,527	18,618	11%	-
Superintendent Department / Assistant Superintendent Department	470,159	78,118	17%	-
Treasurer Department	596,341	96,122	16%	-
Board of Education	7,500	-	0%	-
Supplementals	1,467,300	151,676	10%	-
Severance	500,000	47,766	10%	-
Total Payroll	46,806,847	6,876,761	15%	-
Retirement/Insurance Benefits				
All Other	-	-	0%	-
Berea-Midpark High School	5,185,202	821,483	16%	-
Berea-Midpark Middle School	5,147,203	752,028	15%	-
Grindstone Elementary	2,541,546	355,548	14%	-
Brook Park Elementary	3,014,922	497,673	17%	-
Big Creek Elementary	2,023,989	267,676	13%	-
Snow School	815,800	87,209	11%	-
Academic Affairs Department	285,071	54,882	19%	-
Technology Department	277,174	46,589	17%	-
Pupil Services Department	501,064	35,102	7%	-
Business Services / Custodian / Maintenance Department	435,585	83,573	19%	4,759
Transportation Department	1,339,801	158,266	12%	13,800
Personnel Department	168,517	24,423	14%	-
Community Relations Department	100,798	9,694	10%	-
Superintendent Department / Assistant Superintendent Department	216,283	37,859	18%	-
Treasurer Department	305,498	51,714	17%	-
Transfers/Advances/Debt/Unemployment	10,000	(121)	-1%	-
Board of Education	1,832	-	0%	-
Tuition Payments	49,500	2,560	5%	46,940
Supplementals	-	4,183	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,419,784	3,290,342	15%	65,500
* % Used for August should equal 8%				

Berea City School District Board of Education
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Fiscal Year 2024-25
Prepared by: Jill A. Rowe, Treasurer

	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	8/31/2024	% Rec'd/Used	8/31/2024
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	140,341	108,337	77%	19,570
Instruction Services	2,337,398	93,350	4%	1,984,143
Health Services	685,110	115,417	17%	567,757
Management Services	154,884	68,702	44%	52,562
Data Processing Services	770,445	335,718	44%	214,977
Professional / Legal Services	493,098	24,835	5%	382,764
Other Professional and Technical Services	458,774	10,607	2%	376,128
Garbage Removal and Cleaning Services	28,523	5,187	18%	13,619
Repairs and Maintenance Services	567,426	172,193	30%	208,592
Property Insurance	400,000	361,871	90%	100
Rentals	332,748	161,598	49%	117,102
Lease Purchase Agreements	138,458	23,981	17%	66,971
Certificated Meeting Expenses	192,866	22,550	12%	49,358
Non-Certificated Travel Reimbursement	2,895	930	32%	1,465
Non-Certificated Meeting Expenses	2,318	-	0%	2,318
Certificated Travel Reimbursement	30,261	1,122	4%	20,428
Telephone Services	82,954	13,797	17%	57,901
Postage	23,571	5,918	25%	4,670
Postage Machine Rental	8,500	2,123	25%	6,370
Advertising	15,100	-	0%	4,962
Internet Access Services	60,500	18,580	31%	-
Other Communication Services	30,000	-	0%	29,867
Electricity	1,078,919	241,275	22%	837,644
Water and Sewage	325,929	28,893	9%	267,039
Gas	470,752	51,439	11%	378,294
Contracted Craft or Trade Services	4,000	-	0%	-
Tuition Paid to Other Districts	2,361,614	127,380	5%	1,756,295
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	85,000	21	0%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	8,434	5%	17,478
Transportation Purchased from Other District	80,000	596	1%	4,404
Transportation Purchased from Other Source	229,547	31,790	14%	196,153
Other Pupil Transportation Services	36,254	185	1%	2,069
Other Purchased Services	33,719	157	0%	3,742
Total Purchased Services	12,044,075	2,038,140	17%	7,672,488
* % Used for August should equal 8%				

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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	8/31/2024 Received/Used	% Rec'd/Used	8/31/2024 Encumbered
Supplies and Materials				
Classroom Supplies	479,209	126,455	26%	112,991
Office Supplies	62,700	6,003	10%	13,471
Health and Hygiene Supplies	8,000	-	0%	2,990
Software Materials	55,219	36,005	65%	5,000
Other General Supplies	40,606	3,242	8%	3,065
New Textbooks	422,527	75,491	18%	28,348
Supplemental Textbooks	15,000	1,097	7%	695
Electronic Instructional Materials and Supplies	76,360	59,775	78%	6,835
New Library Books	5,107	7	0%	425
Other Library Books	1,300	458	35%	54
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,878	28,700	42%	7,263
Food and Related Supplies and Materials	1,579	586	37%	79
Other Food	1,500	-	0%	940
Supplies and Materials for Operation, Maintenance and Repair	201,297	3,878	2%	16,255
Land	220,199	85,885	39%	14,045
Buildings	215,095	25,840	12%	76,301
Equipment and Furniture	70,250	497	1%	49,178
Supplies and Parts for Maintenance & Repair of Motor Vehicles	217,726	31,598	15%	110,273
Fuel	411,763	22,600	5%	239,563
Tires and Tubes	40,000	13,064	33%	1,936
Total Supplies and Materials	2,613,915	521,180	20%	689,710
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	8/31/2024	% Rec'd/Used	8/31/2024
		Received/Used		Encumbered
Capital Outlay				
Buildings	295,589	6,075	2%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	132,941	5,091	4%	14,255
Technical Equipment	291,791	140,664	48%	63,279
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	720,321	151,831	21%	77,534
Other				
Dues and Fees	6,535	3,670	56%	-
Membership in Professional Organization	52,558	19,010	36%	9,588
Charges for Audit Examinations	57,200	500	1%	50,684
County Board of Education Contributions	223,008	6,120	3%	95,602
Property Tax Collection Fees	900,000	329,963	37%	-
Bank Charges	35,000	1,193	3%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	70,920	63,328	89%	920
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	794	45%	323
Student Activity Payments	25	-	0%	-
PBIS	15,801	-	0%	887
Total Other	1,406,156	462,799	33%	160,039
Debt Service				
Serial Bonds - Principal	951,000	-	0%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	630,088	-	0%	-
Total Debt Service	1,581,088	-	0%	-
TOTAL EXPENDITURES	87,592,187	13,341,054	15%	8,665,271
OTHER FINANCING USES				
Transfers-Out	50,000	-	0%	-
Advances-Out	100,000	-	0%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	150,000	-	0%	-
TOTAL EXPENDITURE AND OTHER USES	87,742,187	13,341,054	15%	8,665,271
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,020,818)	18,216,866		
BEGINNING CASH BALANCE		27,287,467		
ENDING CASH BALANCE	(4,020,818)	45,504,333		-
* % Used for August should equal 8%				