



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

	FY 2025 FYTD Budget	FYTD 7/31/2024 Received/Used	FYTD % Rec'd/Used	FYTD 7/31/2024 Encumbered
<b>REVENUES</b>				
Real Estate Tax	56,674,824	5,223,000	9%	
Tangible Personal Property Tax	5,450,387	-	0%	
State Foundation (Unrestricted)	8,795,908	708,416	8%	
State Foundation (Restricted)	1,091,558	130,256	12%	
Property Tax Allocation	5,829,241	-	0%	
Other Operating Revenue	5,383,651	28,701	1%	
<b>TOTAL REVENUE</b>	<b>83,225,569</b>	<b>6,090,373</b>	<b>7%</b>	
<b>OTHER FINANCING SOURCES</b>				
Transfers-In	-	-	0%	
Advances-In	100,000	1,269,104	1269%	
Other Financing Sources	75,000	-	0%	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>175,000</b>	<b>1,269,104</b>	<b>725%</b>	
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>83,400,569</b>	<b>7,359,477</b>	<b>9%</b>	

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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	7/31/2024	% Rec'd/Used	7/31/2024
EXPENDITURES		Received/Used		Encumbered
<b>Payroll</b>				
All Other	188,042	4,781	0%	-
Berea-Midpark High School	10,313,552	846,266	8%	-
Berea-Midpark Middle School	10,196,709	772,132	8%	-
Grindstone Elementary	5,192,735	349,307	7%	-
Brook Park Elementary	5,645,980	472,394	8%	-
Big Creek Elementary	3,812,901	288,967	8%	-
Snow School	1,126,251	90,675	8%	-
Academic Affairs Department	594,993	74,347	12%	-
Technology Department	683,950	57,832	8%	-
Pupil Services Department	1,385,970	50,444	4%	-
Business Services / Custodian / Maintenance Department	979,967	117,507	12%	-
Transportation Department	3,114,810	187,670	6%	-
Personnel Department	355,157	25,393	7%	-
Community Relations Department	174,527	9,309	5%	-
Superintendent Department / Assistant Superintendent Department	470,159	38,914	8%	-
Treasurer Department	596,341	49,212	8%	-
Board of Education	7,500	-	0%	-
Supplementals	1,146,500	72,633	6%	-
Severance	500,000	15,231	3%	-
<b>Total Payroll</b>	<b>46,486,047</b>	<b>3,523,016</b>	<b>8%</b>	<b>-</b>
<b>Retirement/Insurance Benefits</b>				
All Other	318,752	-	0%	-
Berea-Midpark High School	5,048,206	416,427	8%	-
Berea-Midpark Middle School	5,063,438	376,758	7%	-
Grindstone Elementary	2,510,106	175,069	7%	-
Brook Park Elementary	2,981,647	248,552	8%	-
Big Creek Elementary	1,990,713	149,785	8%	-
Snow School	815,800	43,558	5%	-
Academic Affairs Department	285,071	29,918	10%	-
Technology Department	277,174	23,277	8%	-
Pupil Services Department	501,064	22,540	4%	-
Business Services / Custodian / Maintenance Department	435,585	41,683	10%	3,907
Transportation Department	1,339,801	77,950	6%	10,047
Personnel Department	168,517	12,159	7%	-
Community Relations Department	100,798	4,869	5%	-
Superintendent Department / Assistant Superintendent Department	216,283	18,113	8%	-
Treasurer Department	305,498	25,938	8%	-
Transfers/Advances/Debt/Unemployment	10,000	(121)	-1%	-
Board of Education	1,832	-	0%	-
Tuition Payments	49,500	-	0%	49,500
Supplementals	-	949	0%	-
Severance	-	-	0%	-
<b>Total Retirement/Insurance Benefits</b>	<b>22,419,784</b>	<b>1,667,424</b>	<b>7%</b>	<b>63,453</b>
* % Used for July should equal 8%				

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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	7/31/2024 Received/Used	% Rec'd/Used	7/31/2024 Encumbered
<b>EXPENDITURES (Continued)</b>				
<b>Purchased Services</b>				
Professional and Technical Services	140,341	107,407	77%	17,930
Instruction Services	2,361,971	28,824	1%	1,930,919
Health Services	685,110	5,265	1%	152,909
Management Services	153,545	59,951	39%	59,029
Data Processing Services	780,784	139,654	18%	391,429
Professional / Legal Services	493,098	17,697	4%	369,901
Other Professional and Technical Services	458,774	-	0%	382,098
Garbage Removal and Cleaning Services	28,523	1,274	4%	17,532
Repairs and Maintenance Services	567,426	61,903	11%	295,076
Property Insurance	400,000	-	0%	400,000
Rentals	332,748	133,594	40%	67,579
Lease Purchase Agreements	138,458	14,283	10%	76,668
Certificated Meeting Expenses	192,866	13,255	7%	46,212
Non-Certificated Travel Reimbursement	2,895	-	0%	2,395
Non-Certificated Meeting Expenses	2,318	-	0%	2,318
Certificated Travel Reimbursement	30,261	891	3%	14,151
Telephone Services	82,954	8,775	11%	60,930
Postage	23,571	5,179	22%	4,800
Postage Machine Rental	8,500	-	0%	8,493
Advertising	15,100	-	0%	3,529
Internet Access Services	60,500	18,580	31%	-
Other Communication Services	30,000	-	0%	29,867
Electricity	1,078,919	87,181	8%	991,738
Water and Sewage	325,929	15,849	5%	280,084
Gas	470,752	25,703	5%	404,030
Contracted Craft or Trade Services	4,000	-	0%	-
Tuition Paid to Other Districts	2,361,614	37,020	2%	1,680,167
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	85,000	0	0%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	-	0%	22,423
Transportation Purchased from Other District	80,000	596	1%	4,404
Transportation Purchased from Other Source	229,547	30,669	13%	193,385
Other Pupil Transportation Services	36,254	28	0%	2,226
Other Purchased Services	33,719	157	0%	3,562
<b>Total Purchased Services</b>	<b>12,077,648</b>	<b>814,505</b>	<b>7%</b>	<b>7,943,530</b>
* % Used for July should equal 8%				

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**Revenue and Expenditure Report for the Month - July 31, 2024**  
**General Fund**  
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	7/31/2024 Received/Used	% Rec'd/Used	7/31/2024 Encumbered
<b>Supplies and Materials</b>				
Classroom Supplies	454,636	27,107	6%	183,085
Office Supplies	53,700	572	1%	8,078
Health and Hygiene Supplies	8,000	-	0%	-
Software Materials	55,219	8,195	15%	27,810
Other General Supplies	40,606	1,694	4%	4,085
New Textbooks	437,527	-	0%	104,735
Supplemental Textbooks	15,000	-	0%	1,097
Electronic Instructional Materials and Supplies	61,360	780	1%	58,995
New Library Books	5,107	7	0%	-
Other Library Books	1,300	-	0%	-
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,878	420	1%	31,528
Food and Related Supplies and Materials	1,579	-	0%	679
Other Food	1,500	-	0%	-
Supplies and Materials for Operation, Maintenance and Repair	201,297	3,878	2%	92
Land	220,199	26,833	12%	64,779
Buildings	215,095	13,298	6%	84,879
Equipment and Furniture	70,250	497	1%	49,178
Supplies and Parts for Maintenance & Repair of Motor Vehicles	217,726	6,705	3%	110,199
Fuel	411,763	7,770	2%	254,393
Tires and Tubes	40,000	7,370	18%	7,630
<b>Total Supplies and Materials</b>	<b>2,580,342</b>	<b>105,125</b>	<b>4%</b>	<b>991,243</b>
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	7/31/2024	% Rec'd/Used	7/31/2024
		Received/Used		Encumbered
<b>Capital Outlay</b>				
Buildings	295,589.00	-	0%	17,589.00
Improvement Other Than Buildings	-	-	0%	-
Equipment	132,941	3,656	3%	4,885
Technical Equipment	291,791	1,084	0%	155,527
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
<b>Total Capital Outlay</b>	<b>720,321</b>	<b>4,740</b>	<b>1%</b>	<b>178,001</b>
<b>Other</b>				
Dues and Fees	6,535	3,670	56%	-
Membership in Professional Organization	52,558	12,934	25%	11,473
Charges for Audit Examinations	57,200	-	0%	40,200
County Board of Education Contributions	223,008	2,857	1%	96,008
Property Tax Collection Fees	900,000	-	0%	-
Bank Charges	35,000	783	2%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	70,920	-	0%	70,920
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%	-
Student Activity Payments	25	-	0%	-
PBIS	15,801	-	0%	301
<b>Total Other</b>	<b>1,406,156</b>	<b>59,260</b>	<b>4%</b>	<b>220,937</b>
<b>Debt Service</b>				
Serial Bonds - Principal	951,000	-	0%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	630,088	-	0%	-
<b>Total Debt Service</b>	<b>1,581,088</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>87,271,387</b>	<b>6,174,070</b>	<b>7%</b>	<b>9,397,163</b>
<b>OTHER FINANCING USES</b>				
Transfers-Out	50,000	-	0%	-
Advances-Out	100,000	-	0%	-
Return of Advance	-	-	0%	-
<b>TOTAL OTHER FINANCING USES</b>	<b>150,000</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>TOTAL EXPENDITURE AND OTHER USES</b>	<b>87,421,387</b>	<b>6,174,070</b>	<b>7%</b>	<b>9,397,163</b>
<b>EXCESS REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(4,020,818)</b>	<b>1,185,407</b>		
<b>BEGINNING CASH BALANCE</b>		<b>27,287,467</b>		
<b>ENDING CASH BALANCE</b>	<b>(4,020,818)</b>	<b>28,472,874</b>		<b>-</b>
* % Used for July should equal 8%				