



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

	FY 2025 FYTD Budget	FYTD 10/31/2024 Received/Used	FYTD % Rec'd/Used	FYTD 10/31/2024 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	3,005,670	34%	
State Foundation (Restricted)	1,412,358	1,545,157	109%	
Property Tax Allocation	5,829,241	2,887,530	50%	
Other Operating Revenue	5,383,651	2,835,182	53%	
TOTAL REVENUE	83,546,369	37,567,824	45%	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	100,000	1,269,104	1269%	
Other Financing Sources	75,000	191,452	255%	
TOTAL OTHER FINANCING SOURCES	175,000	1,460,555	835%	
TOTAL REVENUE AND OTHER SOURCES	83,721,369	39,028,379	47%	

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - October 31, 2024
Fiscal Year 2024-25
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	10/31/2024	% Rec'd/Used	10/31/2024
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	-	18,795	0%	-
Berea-Midpark High School	10,479,315	3,534,631	34%	-
Berea-Midpark Middle School	10,196,709	3,312,244	32%	-
Grindstone Elementary	5,192,735	1,470,984	28%	-
Brook Park Elementary	5,645,980	2,023,664	36%	-
Big Creek Elementary	3,812,901	1,007,137	26%	-
Snow School	1,148,531	383,968	33%	-
Academic Affairs Department	594,993	283,613	48%	-
Technology Department	683,950	231,010	34%	-
Pupil Services Department	1,385,970	219,050	16%	-
Business Services / Custodian / Maintenance Department	979,967	407,316	42%	-
Transportation Department	3,114,810	1,027,223	33%	-
Personnel Department	355,157	101,929	29%	-
Community Relations Department	174,527	37,237	21%	-
Superintendent Department / Assistant Superintendent Department	470,159	156,497	33%	-
Treasurer Department	596,341	193,956	33%	-
Board of Education	7,500	151	2%	-
Supplementals	1,467,300	379,448	26%	-
Severance	500,000	59,195	12%	-
Total Payroll	46,806,847	14,848,048	32%	-
Retirement/Insurance Benefits				
All Other	-	4,677	0%	-
Berea-Midpark High School	5,185,202	1,730,419	33%	-
Berea-Midpark Middle School	5,147,203	1,611,013	31%	-
Grindstone Elementary	2,541,546	743,997	29%	-
Brook Park Elementary	3,014,922	1,050,827	35%	-
Big Creek Elementary	2,023,989	623,000	31%	-
Snow School	815,800	178,991	22%	-
Academic Affairs Department	285,071	139,051	49%	-
Technology Department	277,174	93,263	34%	-
Pupil Services Department	501,064	84,912	17%	-
Business Services / Custodian / Maintenance Department	435,585	160,496	37%	2,316
Transportation Department	1,339,801	414,369	31%	7,678
Personnel Department	168,517	49,133	29%	-
Community Relations Department	100,798	19,345	19%	-
Superintendent Department / Assistant Superintendent Department	216,283	74,182	34%	-
Treasurer Department	305,498	103,043	34%	-
Transfers/Advances/Debt/Unemployment	10,000	(121)	-1%	-
Board of Education	1,832	-	0%	-
Tuition Payments	49,500	4,492	9%	45,007
Supplementals	-	6,302	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,419,784	7,091,391	32%	55,002
* % Used for October should equal 33%				

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - October 31, 2024
Fiscal Year 2024-25
Prepared by: Jill A. Rowe, Treasurer

	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	10/31/2024	% Rec'd/Used	10/31/2024
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	142,341	119,267	84%	28,365
Instruction Services	2,321,975	462,068	20%	1,610,429
Health Services	659,722	117,060	18%	540,351
Management Services	154,583	78,531	51%	47,332
Data Processing Services	744,244	476,604	64%	96,932
Professional / Legal Services	493,098	76,598	16%	331,000
Other Professional and Technical Services	458,774	81,088	18%	305,561
Garbage Removal and Cleaning Services	27,768	8,424	30%	11,336
Repairs and Maintenance Services	567,426	232,514	41%	155,532
Property Insurance	400,000	359,561	90%	-
Rentals	337,748	186,939	55%	73,596
Lease Purchase Agreements	129,320	33,196	26%	48,619
Certificated Meeting Expenses	194,366	38,124	20%	47,083
Non-Certificated Travel Reimbursement	2,895	930	32%	1,130
Non-Certificated Meeting Expenses	2,318	43	2%	1,957
Certificated Travel Reimbursement	27,714	3,711	13%	16,487
Telephone Services	82,954	19,387	23%	71,303
Postage	23,571	5,791	25%	4,691
Postage Machine Rental	8,500	2,123	25%	6,370
Advertising	15,100	4,197	28%	3,295
Internet Access Services	60,500	18,580	31%	490
Other Communication Services	30,000	-	0%	19,135
Electricity	1,078,919	371,948	34%	706,971
Water and Sewage	284,994	75,225	26%	179,772
Gas	368,291	60,628	16%	266,643
Contracted Craft or Trade Services	-	-	0%	-
Tuition Paid to Other Districts	2,324,272	439,298	19%	1,455,075
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	85,000	7,817	9%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	45,673	26%	17,478
Transportation Purchased from Other District	80,000	596	1%	4,404
Transportation Purchased from Other Source	215,880	51,819	24%	162,457
Other Pupil Transportation Services	51,254	403	1%	1,125
Other Purchased Services	33,719	1,584	5%	1,191
Total Purchased Services	11,789,418	3,398,302	29%	6,227,210
* % Used for October should equal 33%				

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - October 31, 2024
General Fund
Prepared by: Jill A. Rowe, Treasurer

	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	10/31/2024	% Rec'd/Used	10/31/2024
		Received/Used		Encumbered
Supplies and Materials				
Classroom Supplies	480,859	238,186	50%	49,797
Office Supplies	65,506	21,668	33%	16,327
Health and Hygiene Supplies	8,000	2,990	37%	-
Software Materials	61,869	41,815	68%	7,012
Other General Supplies	40,606	5,214	13%	1,244
New Textbooks	415,527	103,963	25%	3,600
Supplemental Textbooks	15,000	1,792	12%	557
Electronic Instructional Materials and Supplies	80,360	70,378	88%	7,468
New Library Books	5,434	1,349	25%	1,255
Other Library Books	1,323	513	39%	227
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,778	34,473	51%	1,906
Food and Related Supplies and Materials	1,579	586	37%	79
Other Food	1,500	660	44%	695
Supplies and Materials for Operation, Maintenance and Repair	196,297	49,969	25%	6,040
Land	211,023	91,532	43%	36,841
Buildings	215,095	56,843	26%	55,534
Equipment and Furniture	70,250	39,425	56%	11,321
Supplies and Parts for Maintenance & Repair of Motor Vehicles	217,726	73,940	34%	85,164
Fuel	407,113	76,263	19%	169,303
Tires and Tubes	40,000	21,110	53%	13,834
Total Supplies and Materials	2,603,445	932,667	36%	468,205
* % Used for October should equal 33%				

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - October 31, 2024
Fiscal Year 2024-25
Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	10/31/2024	% Rec'd/Used	10/31/2024
		Received/Used		Encumbered
Capital Outlay				
Buildings	553,575	6,075	1%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	142,116	23,059	16%	8,371
Technical Equipment	291,791	187,593	64%	27,039
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	987,482	216,728	22%	35,411
Other				
Dues and Fees	6,535	3,670	56%	-
Membership in Professional Organization	52,558	22,759	43%	5,839
Charges for Audit Examinations	57,200	12,436	22%	38,749
County Board of Education Contributions	223,008	30,315	14%	77,034
Property Tax Collection Fees	900,000	336,310	37%	-
Bank Charges	35,000	3,127	9%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	70,920	67,103	95%	3,037
Fidelity Bond Premium	-	-	0%	-
Judgements	-	-	0%	-
Out of Court Settlements	-	-	0%	-
Taxes and Assessments	41,000	38,222	93%	-
Awards/Prizes for Competitions	300	-	0%	-
Other Miscellaneous Expenditures	1,775	1,034	58%	-
Student Activity Payments	25	-	0%	-
PBIS	15,801	1,554	10%	1,560
Total Other	1,404,121	516,529	37%	126,218
Debt Service				
Serial Bonds - Principal	951,000	951,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	630,088	320,089	51%	-
Total Debt Service	1,581,088	1,271,089	80%	-
TOTAL EXPENDITURES	87,592,187	28,274,754	32%	6,912,046
OTHER FINANCING USES				
Transfers-Out	50,000	3,500	7%	-
Advances-Out	100,000	-	0%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	150,000	3,500	2%	-
TOTAL EXPENDITURE AND OTHER USES	87,742,187	28,278,254	32%	6,912,046
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,020,818)	10,750,125		
BEGINNING CASH BALANCE		27,287,467		
ENDING CASH BALANCE	(4,020,818)	38,037,592		-
* % Used for October should equal 33%				