



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 - November 30, 2024
General Fund
Fiscal Year 2024-25
 Prepared by: *Jill A. Rowe, Treasurer/CFO*

	FY 2025 FYTD Budget	FYTD 11/30/2024 Received/Used	FYTD % Rec'd/Used	FYTD 11/30/2024 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	3,678,907	42%	
State Foundation (Restricted)	1,412,358	1,949,042	138%	
Property Tax Allocation	5,829,241	2,887,530	50%	
Other Operating Revenue	5,383,651	2,992,146	56%	
TOTAL REVENUE	83,546,369	38,801,910	46%	
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	40,262,465	48%	

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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2024	% Rec'd/Used	11/30/2024
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	-	28,048	0%	-
Berea-Midpark High School	10,479,315	4,434,960	42%	-
Berea-Midpark Middle School	10,196,709	4,179,880	41%	-
Grindstone Elementary	5,192,735	1,843,132	35%	-
Brook Park Elementary	5,645,980	2,550,170	45%	-
Big Creek Elementary	3,812,901	1,344,331	35%	-
Snow School	1,148,531	474,057	41%	-
Academic Affairs Department	594,993	350,534	59%	-
Technology Department	683,950	288,321	42%	-
Pupil Services Department	1,385,970	278,382	20%	-
Business Services / Custodian / Maintenance Department	979,967	487,001	50%	-
Transportation Department	3,114,810	1,334,955	43%	-
Personnel Department	355,157	127,436	36%	-
Community Relations Department	174,527	46,546	27%	-
Superintendent Department / Assistant Superintendent Department	470,159	195,700	42%	-
Treasurer Department	596,341	243,605	41%	-
Board of Education	7,500	151	2%	-
Supplementals	1,466,275	684,764	47%	-
Severance	500,000	68,297	14%	-
Total Payroll	46,805,822	18,960,270	41%	-
Retirement/Insurance Benefits				
All Other	-	7,015	0%	-
Berea-Midpark High School	5,185,202	2,227,765	43%	-
Berea-Midpark Middle School	5,147,203	2,046,400	40%	-
Grindstone Elementary	2,541,546	937,320	37%	-
Brook Park Elementary	3,014,922	1,326,165	44%	-
Big Creek Elementary	2,023,989	801,083	40%	-
Snow School	815,800	225,136	28%	-
Academic Affairs Department	285,071	173,136	61%	-
Technology Department	277,174	116,472	42%	-
Pupil Services Department	501,064	109,020	22%	-
Business Services / Custodian / Maintenance Department	435,585	194,903	45%	2,097
Transportation Department	1,339,801	537,348	40%	7,412
Personnel Department	168,517	61,396	36%	-
Community Relations Department	100,798	24,171	24%	-
Superintendent Department / Assistant Superintendent Department	216,283	92,324	43%	-
Treasurer Department	305,498	129,322	42%	-
Transfers/Advances/Debt/Unemployment	10,000	(121)	-1%	-
Board of Education	1,832	-	0%	-
Tuition Payments	49,500	4,863	10%	44,637
Supplementals	-	13,059	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,419,784	9,026,779	40%	54,146

* % Used for November should equal 42%

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	11/30/2024	% Rec'd/Used	11/30/2024
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	142,341	121,266	85%	26,365
Instruction Services	2,321,975	745,036	32%	1,325,236
Health Services	659,722	117,060	18%	540,351
Management Services	155,183	82,442	53%	50,261
Data Processing Services	727,369	501,846	69%	80,231
Professional / Legal Services	493,098	97,667	20%	282,384
Other Professional and Technical Services	468,774	113,471	24%	284,282
Garbage Removal and Cleaning Services	27,768	9,944	36%	9,816
Repairs and Maintenance Services	567,426	245,290	43%	151,765
Property Insurance	400,000	362,061	91%	-
Rentals	337,748	195,173	58%	66,162
Lease Purchase Agreements	129,320	52,520	41%	29,295
Certificated Meeting Expenses	194,366	47,898	25%	39,103
Non-Certificated Travel Reimbursement	2,895	1,035	36%	1,025
Non-Certificated Meeting Expenses	2,318	83	4%	1,943
Certificated Travel Reimbursement	27,714	6,312	23%	13,902
Telephone Services	82,954	28,239	34%	43,316
Postage	23,571	5,634	24%	4,612
Postage Machine Rental	8,500	3,734	44%	4,759
Advertising	15,100	6,429	43%	765
Internet Access Services	60,500	18,580	31%	5,000
Other Communication Services	30,000	-	0%	19,135
Electricity	1,078,919	448,670	42%	630,249
Water and Sewage	284,994	90,849	32%	164,148
Gas	368,291	119,292	32%	207,978
Contracted Craft or Trade Services	-	-	0%	-
Tuition Paid to Other Districts	2,274,272	641,498	28%	1,259,247
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	85,000	13,000	15%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	48,903	28%	17,478
Transportation Purchased from Other District	80,000	596	1%	4,404
Transportation Purchased from Other Source	265,880	63,664	24%	150,612
Other Pupil Transportation Services	53,254	709	1%	818
Other Purchased Services	33,719	1,633	5%	2,759
Total Purchased Services	11,785,143	4,209,493	36%	5,428,502
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2024	% Rec'd/Used	11/30/2024
		Received/Used		Encumbered
Supplies and Materials				
Classroom Supplies	479,884	262,415	55%	46,428
Office Supplies	65,506	25,294	39%	13,541
Health and Hygiene Supplies	8,000	3,217	40%	1,948
Software Materials	74,069	44,138	60%	21,347
Other General Supplies	40,606	5,663	14%	3,655
New Textbooks	415,527	104,563	25%	3,458
Supplemental Textbooks	15,000	2,349	16%	-
Electronic Instructional Materials and Supplies	80,360	77,846	97%	-
New Library Books	5,434	2,112	39%	491
Other Library Books	1,323	695	53%	45
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,778	34,810	51%	2,949
Food and Related Supplies and Materials	1,579	586	37%	79
Other Food	1,500	792	53%	563
Supplies and Materials for Operation, Maintenance and Repair	196,297	72,176	37%	1,002
Land	211,023	111,445	53%	29,377
Buildings	215,095	73,733	34%	82,084
Equipment and Furniture	70,250	40,496	58%	10,250
Supplies and Parts for Maintenance & Repair of Motor Vehicles	217,726	90,970	42%	95,454
Fuel	407,113	88,748	22%	156,818
Tires and Tubes	40,000	24,787	62%	10,000
Total Supplies and Materials	2,614,670	1,066,836	41%	479,490
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2024 Received/Used	% Rec'd/Used	11/30/2024 Encumbered
Capital Outlay				
Buildings	542,975	6,075	1%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	146,791	27,097	18%	8,960
Technical Equipment	291,791	193,492	66%	26,799
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	981,557	226,664	23%	35,758
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	24,037	42%	28,148
County Board of Education Contributions	223,008	42,663	19%	67,484
Property Tax Collection Fees	900,000	336,310	37%	-
Bank Charges	35,000	4,672	13%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	70,920	70,634	100%	5,000
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	1,961	12%	1,524
Total Other	1,404,121	545,962	39%	107,995
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	35,307,093	40%	6,105,890
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	35,310,593	40%	6,105,890
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,020,818)	4,951,872		
BEGINNING CASH BALANCE		27,287,467		
ENDING CASH BALANCE	(4,020,818)	32,239,339		-
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