



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

	FY 2025 FYTD Budget	FYTD 12/31/2024 Received/Used	FYTD % Rec'd/Used	FYTD 12/31/2024 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	4,416,159	50%	
State Foundation (Restricted)	1,412,358	2,293,411	162%	
Property Tax Allocation	5,829,241	2,887,530	50%	
Other Operating Revenue	5,383,651	3,130,809	58%	
TOTAL REVENUE	83,546,369	40,022,194	48%	
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	41,482,749	50%	

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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2024	% Rec'd/Used	12/31/2024
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	-	-	0%	-
Berea-Midpark High School	10,479,315	5,333,036	51%	-
Berea-Midpark Middle School	10,196,709	5,038,948	49%	-
Grindstone Elementary	5,192,735	2,211,915	43%	-
Brook Park Elementary	5,645,980	3,099,339	55%	-
Big Creek Elementary	3,812,901	1,679,338	44%	-
Snow School	1,148,531	563,853	49%	-
Academic Affairs Department	594,993	415,752	70%	-
Technology Department	683,950	344,918	50%	-
Pupil Services Department	1,385,970	337,589	24%	-
Business Services / Custodian / Maintenance Department	979,967	564,354	58%	-
Transportation Department	3,114,810	1,599,971	51%	-
Personnel Department	355,157	152,948	43%	-
Community Relations Department	174,527	55,855	32%	-
Superintendent Department / Assistant Superintendent Department	470,159	234,890	50%	-
Treasurer Department	596,341	293,344	49%	-
Board of Education	7,500	7,651	102%	-
Supplementals	1,466,275	726,217	50%	-
Severance	500,000	71,233	14%	-
Total Payroll	46,805,822	22,731,150	49%	-
Retirement/Insurance Benefits				
All Other	-	-	0%	-
Berea-Midpark High School	5,185,202	2,678,436	52%	-
Berea-Midpark Middle School	5,147,203	2,473,637	48%	-
Grindstone Elementary	2,541,546	1,129,840	44%	-
Brook Park Elementary	3,014,922	1,609,743	53%	-
Big Creek Elementary	2,023,989	978,581	48%	-
Snow School	815,800	273,678	34%	-
Academic Affairs Department	285,071	206,938	73%	-
Technology Department	277,174	139,853	50%	-
Pupil Services Department	501,064	133,554	27%	-
Business Services / Custodian / Maintenance Department	435,585	228,735	53%	1,969
Transportation Department	1,339,801	654,308	49%	6,983
Personnel Department	168,517	73,671	44%	-
Community Relations Department	100,798	28,999	29%	-
Superintendent Department / Assistant Superintendent Department	216,283	110,512	51%	-
Treasurer Department	305,498	154,420	51%	-
Transfers/Advances/Debt/Unemployment	10,000	(121)	-1%	-
Board of Education	1,832	1,199	65%	-
Tuition Payments	49,500	5,196	10%	44,304
Supplementals	-	13,361	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,419,784	10,894,540	49%	53,255
* % Used for December should equal 50%				

Berea City School District Board of Education
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Fiscal Year 2024-25
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2024	% Rec'd/Used	12/31/2024
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	142,341	121,266	85%	26,365
Instruction Services	2,321,975	912,799	39%	1,178,073
Health Services	659,722	118,308	18%	539,103
Management Services	155,183	91,885	59%	41,413
Data Processing Services	727,369	513,944	71%	66,932
Professional / Legal Services	493,098	119,465	24%	260,587
Other Professional and Technical Services	468,774	142,565	30%	255,188
Garbage Removal and Cleaning Services	27,768	10,557	38%	9,203
Repairs and Maintenance Services	567,426	253,851	45%	146,505
Property Insurance	400,000	362,061	91%	-
Rentals	337,748	198,157	59%	63,178
Lease Purchase Agreements	129,320	62,361	48%	19,454
Certificated Meeting Expenses	194,366	57,034	29%	30,299
Non-Certificated Travel Reimbursement	2,895	1,135	39%	925
Non-Certificated Meeting Expenses	2,318	83	4%	1,943
Certificated Travel Reimbursement	27,714	8,665	31%	11,548
Telephone Services	82,954	29,255	35%	42,301
Postage	23,571	5,733	24%	4,512
Postage Machine Rental	8,500	4,246	50%	4,246
Advertising	15,100	6,429	43%	765
Internet Access Services	60,500	18,580	31%	5,000
Other Communication Services	30,000	-	0%	19,294
Electricity	1,078,919	558,013	52%	520,906
Water and Sewage	284,994	110,237	39%	144,760
Gas	368,291	125,594	34%	201,677
Contracted Craft or Trade Services	-	-	0%	-
Tuition Paid to Other Districts	2,274,272	758,668	33%	1,198,450
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	85,000	18,183	21%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	52,132	30%	17,478
Transportation Purchased from Other District	80,000	596	1%	4,404
Transportation Purchased from Other Source	265,880	73,903	28%	140,372
Other Pupil Transportation Services	53,254	1,050	2%	544
Other Purchased Services	33,719	2,606	8%	14,385
Total Purchased Services	11,785,143	4,769,807	40%	4,969,811
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2024	% Rec'd/Used	12/31/2024
		Received/Used		Encumbered
Supplies and Materials				
Classroom Supplies	481,884	281,809	58%	52,135
Office Supplies	65,506	30,435	46%	9,352
Health and Hygiene Supplies	8,000	4,047	51%	1,118
Software Materials	74,069	46,479	63%	19,099
Other General Supplies	40,606	8,228	20%	1,090
New Textbooks	409,670	105,020	26%	3,000
Supplemental Textbooks	15,000	2,349	16%	261
Electronic Instructional Materials and Supplies	82,360	77,846	95%	400
New Library Books	5,434	2,491	46%	112
Other Library Books	1,323	739	56%	-
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,778	34,830	51%	2,929
Food and Related Supplies and Materials	1,579	586	37%	79
Other Food	1,500	897	60%	459
Supplies and Materials for Operation, Maintenance and Repair	196,297	72,176	37%	1,002
Land	211,023	128,351	61%	16,056
Buildings	215,095	78,666	37%	78,326
Equipment and Furniture	70,250	50,746	72%	50
Supplies and Parts for Maintenance & Repair of Motor Vehicles	217,726	115,703	53%	70,778
Fuel	407,113	125,937	31%	119,629
Tires and Tubes	40,000	28,364	71%	6,423
Total Supplies and Materials	2,612,813	1,195,700	46%	382,298
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2024 Received/Used	% Rec'd/Used	12/31/2024 Encumbered
Capital Outlay				
Buildings	542,975	6,075	1%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	148,648	31,808	21%	6,506
Technical Equipment	291,791	204,603	70%	16,606
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	983,414	242,486	25%	23,111
Other				
Dues and Fees	6,535	3,700	57%	301
Membership in Professional Organization	52,558	22,884	44%	5,714
Charges for Audit Examinations	57,200	32,897	58%	19,287
County Board of Education Contributions	223,008	55,769	25%	57,176
Property Tax Collection Fees	900,000	336,310	37%	-
Bank Charges	35,000	6,383	18%	-
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	2,394	15%	1,510
Total Other	1,404,121	570,227	41%	88,989
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	41,674,999	48%	5,517,465
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	41,678,499	48%	5,517,465
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,020,818)	(195,750)		
BEGINNING CASH BALANCE		27,287,467		
ENDING CASH BALANCE	(4,020,818)	27,091,717		-
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