



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 - January 31, 2025
General Fund
Fiscal Year 2024-25
 Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2025 FYTD Budget	FYTD 1/31/2025 Received/Used	FYTD % Rec'd/Used	FYTD 1/31/2025 Encumbered
REVENUES				
Real Estate Tax	56,674,824	25,828,934	46%	
Tangible Personal Property Tax	5,450,387	2,561,350	47%	
State Foundation (Unrestricted)	8,795,908	5,185,988	59%	
State Foundation (Restricted)	1,412,358	2,621,303	186%	
Property Tax Allocation	5,829,241	2,887,530	50%	
Other Operating Revenue	5,383,651	3,231,464	60%	
TOTAL REVENUE	83,546,369	42,316,570	51%	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	100,000	1,269,104	1269%	
Other Financing Sources	75,000	196,957	263%	
TOTAL OTHER FINANCING SOURCES	175,000	1,466,060	838%	
TOTAL REVENUE AND OTHER SOURCES	83,721,369	43,782,630	52%	

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	FY 2025	FYTD	FYTD*	FYTD
	1/31/2025	1/31/2025	1/31/2025	1/31/2025
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES				
Payroll				
All Other	-	2,827	0%	-
Berea-Midpark High School	10,479,315	6,231,556	59%	-
Berea-Midpark Middle School	10,196,709	5,896,389	58%	-
Grindstone Elementary	5,192,735	2,580,396	50%	-
Brook Park Elementary	5,645,980	3,617,272	64%	-
Big Creek Elementary	3,812,901	2,012,872	53%	-
Snow School	1,148,531	652,863	57%	-
Academic Affairs Department	594,993	486,982	82%	-
Technology Department	683,950	400,980	59%	-
Pupil Services Department	1,385,970	396,682	29%	-
Business Services / Custodian / Maintenance Department	979,967	642,702	66%	-
Transportation Department	3,119,210	1,852,154	59%	-
Personnel Department	355,157	178,455	50%	-
Community Relations Department	174,527	65,164	37%	-
Superintendent Department / Assistant Superintendent Department	470,159	274,093	58%	-
Treasurer Department	596,341	342,824	57%	-
Board of Education	7,500	7,651	102%	-
Supplementals	1,484,895	812,764	55%	-
Severance	500,000	81,456	16%	-
Total Payroll	46,828,842	26,536,080	57%	-
Retirement/Insurance Benefits				
All Other	-	437	0%	-
Berea-Midpark High School	5,185,202	3,130,407	60%	-
Berea-Midpark Middle School	5,147,203	2,901,177	56%	-
Grindstone Elementary	2,541,546	1,321,416	52%	-
Brook Park Elementary	3,020,302	1,885,768	62%	-
Big Creek Elementary	2,023,989	1,158,296	57%	-
Snow School	815,800	320,936	39%	-
Academic Affairs Department	285,071	241,413	85%	-
Technology Department	277,174	163,325	59%	-
Pupil Services Department	501,064	158,848	32%	-
Business Services / Custodian / Maintenance Department	435,585	262,837	60%	1,709
Transportation Department	1,340,401	771,818	58%	6,667
Personnel Department	168,517	85,931	51%	-
Community Relations Department	100,798	33,824	34%	-
Superintendent Department / Assistant Superintendent Department	216,283	128,656	59%	-
Treasurer Department	305,498	180,670	59%	-
Transfers/Advances/Debt/Unemployment	10,000	(121)	-1%	-
Board of Education	1,832	1,199	65%	-
Tuition Payments	49,500	9,857	20%	39,643
Supplementals	-	16,789	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,425,764	12,773,483	57%	48,020
* % Used for January should equal 58%				

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	FY 2025	FYTD	FYTD*	FYTD
	1/31/2025	1/31/2025	% Rec'd/Used	1/31/2025
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	147,341	142,091	96%	5,550
Instruction Services	2,321,975	1,207,961	52%	891,485
Health Services	668,722	384,551	58%	281,860
Management Services	171,183	96,700	56%	41,596
Data Processing Services	725,904	522,225	72%	64,344
Professional / Legal Services	493,098	140,879	29%	244,423
Other Professional and Technical Services	468,774	160,280	34%	243,470
Garbage Removal and Cleaning Services	27,768	11,171	40%	8,589
Repairs and Maintenance Services	567,426	306,078	54%	143,792
Property Insurance	400,000	362,061	91%	-
Rentals	324,252	205,974	64%	55,362
Lease Purchase Agreements	129,320	71,835	56%	9,980
Certificated Meeting Expenses	208,401	61,007	29%	50,781
Non-Certificated Travel Reimbursement	2,895	1,435	50%	625
Non-Certificated Meeting Expenses	2,318	83	4%	1,943
Certificated Travel Reimbursement	27,714	9,214	33%	11,352
Telephone Services	82,954	37,879	46%	33,676
Postage	23,571	5,815	25%	4,430
Postage Machine Rental	8,500	4,246	50%	4,246
Advertising	15,100	6,429	43%	4,577
Internet Access Services	60,500	18,580	31%	5,000
Other Communication Services	30,000	-	0%	19,294
Electricity	1,078,919	639,152	59%	439,767
Water and Sewage	284,994	136,364	48%	118,633
Gas	368,291	157,461	43%	169,809
Contracted Craft or Trade Services	-	-	0%	-
Tuition Paid to Other Districts	2,266,737	929,527	41%	1,036,427
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	85,000	23,366	27%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	60,532	35%	12,158
Transportation Purchased from Other District	80,000	596	1%	4,404
Transportation Purchased from Other Source	265,880	80,120	30%	129,687
Other Pupil Transportation Services	53,254	1,161	2%	366
Other Purchased Services	33,719	15,909	47%	1,083
Total Purchased Services	11,806,682	5,831,515	49%	4,038,709
* % Used for January should equal 58%				

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General Fund
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	FY 2025	FYTD	FYTD*	FYTD
	1/31/2025	1/31/2025	1/31/2025	1/31/2025
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Supplies and Materials				
Classroom Supplies	481,709	306,536	64%	44,655
Office Supplies	65,506	31,416	48%	9,438
Health and Hygiene Supplies	8,000	5,149	64%	-
Software Materials	74,069	61,419	83%	4,159
Other General Supplies	40,606	8,228	20%	6,339
New Textbooks	355,670	105,020	30%	3,000
Supplemental Textbooks	15,000	2,610	17%	-
Electronic Instructional Materials and Supplies	97,360	90,196	93%	-
New Library Books	5,379	2,544	47%	227
Other Library Books	1,378	739	54%	94
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,778	34,850	51%	2,909
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	72,679	37%	26,856
Land	211,023	138,283	66%	12,342
Buildings	215,095	89,468	42%	77,858
Equipment and Furniture	70,250	50,746	72%	50
Supplies and Parts for Maintenance & Repair of Motor Vehicles	217,726	125,924	58%	70,527
Fuel	407,113	161,055	40%	84,511
Tires and Tubes	40,000	32,971	82%	7,016
Total Supplies and Materials	2,573,638	1,321,316	51%	350,519
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	1/31/2025	1/31/2025	1/31/2025	1/31/2025
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Capital Outlay				
Buildings	517,940	6,075	1%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	157,144	35,023	22%	4,809
Technical Equipment	291,791	208,245	71%	28,511
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	966,876	249,344	26%	33,320
Other				
Dues and Fees	6,535	3,800	58%	66
Membership in Professional Organization	52,558	24,679	47%	5,744
Charges for Audit Examinations	57,200	44,622	78%	9,062
County Board of Education Contributions	223,008	67,852	30%	47,892
Property Tax Collection Fees	900,000	336,310	37%	-
Bank Charges	35,000	37,597	107%	-
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%	2,500
Awards/Prizes for Competitions	300	-	0%	-
Other Miscellaneous Expenditures	1,950	1,034	53%	-
Student Activity Payments	25	-	0%	-
PBIS	15,801	2,556	16%	3,221
Total Other	1,404,296	627,306	45%	73,486
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	87,587,187	48,610,132	55%	4,544,053
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	87,737,187	48,613,632	55%	4,544,053
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,015,818)	(4,831,002)		
BEGINNING CASH BALANCE		27,287,467		
ENDING CASH BALANCE	(4,015,818)	22,456,465		-
* % Used for January should equal 58%				