



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 - February 28, 2025
General Fund
Fiscal Year 2024-25
 Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2025 FYTD Budget	FYTD 2/28/2025 Received/Used	FYTD % Rec'd/Used	FYTD 2/28/2025 Encumbered
REVENUES				
Real Estate Tax	56,674,824	33,558,934	59%	
Tangible Personal Property Tax	5,450,387	2,561,350	47%	
State Foundation (Unrestricted)	8,795,908	5,925,843	67%	
State Foundation (Restricted)	1,412,358	2,920,445	207%	
Property Tax Allocation	5,829,241	2,887,530	50%	
Other Operating Revenue	5,383,651	3,589,828	67%	
TOTAL REVENUE	83,546,369	51,443,931	62%	
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	52,909,991	63%	

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	FY 2025 FYTD Budget	FYTD 2/28/2025 Received/Used	FYTD* % Rec'd/Used	FYTD 2/28/2025 Encumbered
EXPENDITURES				
Payroll				
All Other	-	10,278	0%	-
Berea-Midpark High School	10,479,315	7,131,112	68%	-
Berea-Midpark Middle School	10,196,709	6,750,672	66%	-
Grindstone Elementary	5,192,735	2,958,538	57%	-
Brook Park Elementary	5,645,980	4,160,023	74%	-
Big Creek Elementary	3,812,901	2,351,952	62%	-
Snow School	1,148,531	742,591	65%	-
Academic Affairs Department	594,993	497,604	84%	-
Technology Department	683,950	456,660	67%	-
Pupil Services Department	1,385,970	455,847	33%	-
Business Services / Custodian / Maintenance Department	979,967	723,916	74%	-
Transportation Department	3,119,210	2,158,890	69%	-
Personnel Department	355,157	203,961	57%	-
Community Relations Department	174,527	74,473	43%	-
Superintendent Department / Assistant Superintendent Department	470,159	313,283	67%	-
Treasurer Department	596,341	392,280	66%	-
Board of Education	7,500	7,651	102%	-
Supplementals	1,484,895	864,502	58%	-
Severance	500,000	93,063	19%	-
Total Payroll	46,828,842	30,347,296	65%	-
Retirement/Insurance Benefits				
All Other	-	1,588	0%	-
Berea-Midpark High School	5,185,202	3,579,745	69%	-
Berea-Midpark Middle School	5,147,203	3,326,105	65%	-
Grindstone Elementary	2,541,546	1,514,627	60%	-
Brook Park Elementary	3,020,302	2,164,157	72%	-
Big Creek Elementary	2,023,989	1,340,689	66%	-
Snow School	815,800	368,200	45%	-
Academic Affairs Department	285,071	247,578	87%	-
Technology Department	277,174	187,466	68%	-
Pupil Services Department	501,064	184,616	37%	-
Business Services / Custodian / Maintenance Department	435,585	297,235	68%	1,612
Transportation Department	1,340,401	896,278	67%	6,356
Personnel Department	168,517	98,191	58%	-
Community Relations Department	100,798	38,650	38%	-
Superintendent Department / Assistant Superintendent Department	216,283	146,797	68%	-
Treasurer Department	305,498	206,915	68%	-
Transfers/Advances/Debt/Unemployment	10,000	(3,817)	-38%	-
Board of Education	1,832	1,199	65%	-
Tuition Payments	49,500	9,857	20%	39,643
Supplementals	-	17,964	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,425,764	14,624,039	65%	47,611
* % Used for February should equal 66%				

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Fiscal Year 2024-25
Prepared by: Jill A. Rowe, Treasurer

	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	2/28/2025	% Rec'd/Used	2/28/2025
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	147,341	142,091	96%	5,550
Instruction Services	2,321,975	1,410,372	61%	687,986
Health Services	668,722	423,032	63%	243,379
Management Services	171,183	97,682	57%	41,293
Data Processing Services	744,308	532,225	72%	64,338
Professional / Legal Services	493,098	145,361	29%	239,941
Other Professional and Technical Services	467,574	194,550	42%	206,700
Garbage Removal and Cleaning Services	27,768	11,785	42%	7,975
Repairs and Maintenance Services	563,426	333,284	59%	134,283
Property Insurance	400,000	362,061	91%	-
Rentals	324,252	223,886	69%	50,053
Lease Purchase Agreements	129,320	81,208	63%	60,607
Certificated Meeting Expenses	349,536	78,419	22%	39,199
Non-Certificated Travel Reimbursement	2,895	1,585	55%	475
Non-Certificated Meeting Expenses	2,318	83	4%	1,943
Certificated Travel Reimbursement	25,478	9,562	38%	11,168
Telephone Services	82,954	42,912	52%	28,644
Postage	27,612	16,499	60%	5,446
Postage Machine Rental	8,500	6,370	75%	2,123
Advertising	15,300	14,284	93%	765
Internet Access Services	60,500	19,784	33%	3,796
Other Communication Services	30,000	160	1%	19,135
Electricity	1,078,919	690,926	64%	387,993
Water and Sewage	284,994	148,126	52%	106,871
Gas	368,291	193,619	53%	133,652
Contracted Craft or Trade Services	-	-	0%	-
Tuition Paid to Other Districts	2,266,737	1,161,099	51%	812,367
Excess Costs	175,000	22,786	13%	-
Payment for the Special Education of Students in District	85,000	28,549	34%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	175,423	73,533	42%	12,158
Transportation Purchased from Other District	80,000	596	1%	4,404
Transportation Purchased from Other Source	265,880	90,270	34%	118,162
Other Pupil Transportation Services	53,254	9,936	19%	1,011
Other Purchased Services	33,719	15,909	47%	1,283
Total Purchased Services	11,963,026	6,613,758	55%	3,432,699
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General Fund
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	2/28/2025	% Rec'd/Used	2/28/2025
		Received/Used		Encumbered
Supplies and Materials				
Classroom Supplies	517,130	329,956	64%	44,148
Office Supplies	74,648	32,434	43%	10,483
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%	6,897
New Textbooks	108,020	105,020	97%	3,000
Supplemental Textbooks	32,610	2,610	8%	755
Electronic Instructional Materials and Supplies	120,196	90,196	75%	-
New Library Books	5,382	2,544	47%	979
Other Library Books	1,375	739	54%	94
Periodicals	100	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	67,778	34,870	51%	2,889
Food and Related Supplies and Materials	1,579	586	37%	79
Other Food	1,500	927	62%	529
Supplies and Materials for Operation, Maintenance and Repair	196,297	98,968	50%	11,279
Land	211,023	140,078	66%	11,239
Buildings	215,095	124,316	58%	46,119
Equipment and Furniture	76,747	50,796	66%	-
Supplies and Parts for Maintenance & Repair of Motor Vehicles	217,726	140,100	64%	51,119
Fuel	407,113	187,846	46%	57,721
Tires and Tubes	40,000	38,506	96%	1,275
Total Supplies and Materials	2,417,495	1,455,287	60%	252,765
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	FY 2025	FYTD	FYTD*	FYTD
	FYTD Budget	2/28/2025	% Rec'd/Used	2/28/2025
		Received/Used		Encumbered
Capital Outlay				
Buildings	512,940	6,075	1%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	161,644	36,542	23%	5,390
Technical Equipment	291,791	211,881	73%	30,560
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	966,376	254,498	26%	35,950
Other				
Dues and Fees	6,535	3,800	58%	66
Membership in Professional Organization	52,858	36,080	68%	5,519
Charges for Audit Examinations	57,200	50,377	88%	5,307
County Board of Education Contributions	223,008	79,934	36%	38,608
Property Tax Collection Fees	900,000	336,310	37%	-
Bank Charges	35,000	38,157	109%	-
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	40,482	99%	240
Awards/Prizes for Competitions	300	-	0%	-
Other Miscellaneous Expenditures	1,950	1,034	53%	450
Student Activity Payments	25	-	0%	-
PBIS	15,801	3,239	20%	2,192
Total Other	1,404,596	660,048	47%	57,382
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	55,226,015	63%	3,826,406
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	55,229,515	63%	3,826,406
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,015,818)	(2,319,524)		
BEGINNING CASH BALANCE		27,287,467		
ENDING CASH BALANCE	(4,015,818)	24,967,943		-
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