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 - April 30, 2025***
***General Fund***
***Fiscal Year 2024-25***
***Prepared by: Jill A. Rowe, Treasurer/CFO***

| | FY 2025 FYTD Budget | FYTD 4/30/2025 Received/Used | FYTD % Rec'd/Used | FYTD 4/30/2025 Encumbered |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Real Estate Tax | 56,674,824 | 56,020,456 | 99% | |
| Tangible Personal Property Tax | 5,450,387 | 5,484,525 | 101% | |
| State Foundation (Unrestricted) | 8,795,908 | 7,326,008 | 83% | |
| State Foundation (Restricted) | 1,412,358 | 3,581,326 | 254% | |
| Property Tax Allocation | 5,829,241 | 2,887,530 | 50% | |
| Other Operating Revenue | 5,383,651 | 5,552,675 | 103% | |
| **TOTAL REVENUE** | **83,546,369** | **80,852,519** | **97%** | |
| **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** | **82,318,579** | **98%** | |

***Berea City School District Board of Education***
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***Fiscal Year 2024-25***
***Prepared by: Jill A. Rowe, Treasurer/CFO***

| | FY 2025 FYTD Budget | FYTD 4/30/2025 Received/Used | FYTD* % Rec'd/Used | FYTD 4/30/2025 Encumbered |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| ***Payroll*** | | | | |
| All Other | - | 28,793 | 0% | - |
| Berea-Midpark High School | 10,479,315 | 8,907,555 | 85% | - |
| Berea-Midpark Middle School | 10,196,709 | 8,429,799 | 83% | - |
| Grindstone Elementary | 5,192,735 | 3,681,851 | 71% | - |
| Brook Park Elementary | 5,645,980 | 5,192,416 | 92% | - |
| Big Creek Elementary | 3,812,901 | 3,012,189 | 79% | - |
| Snow School | 1,148,531 | 917,278 | 80% | - |
| Academic Affairs Department | 594,993 | 610,060 | 103% | - |
| Technology Department | 683,950 | 567,094 | 83% | - |
| Pupil Services Department | 1,385,970 | 574,092 | 41% | - |
| Business Services / Custodian / Maintenance Department | 979,967 | 870,269 | 89% | - |
| Transportation Department | 3,119,210 | 2,702,981 | 87% | - |
| Personnel Department | 355,157 | 254,975 | 72% | - |
| Community Relations Department | 174,527 | 93,092 | 53% | - |
| Superintendent Department / Assistant Superintendent Department | 470,159 | 391,690 | 83% | - |
| Treasurer Department | 596,341 | 491,024 | 82% | - |
| Board of Education | 7,500 | 7,500 | 100% | - |
| Supplementals | 1,484,895 | 1,097,821 | 74% | - |
| Severance | 500,000 | 514,286 | 103% | - |
| ***Total Payroll*** | **46,828,842** | **38,344,765** | **82%** | **-** |
| ***Retirement/Insurance Benefits*** | | | | |
| All Other | - | 4,446 | 0% | - |
| Berea-Midpark High School | 5,185,202 | 4,542,088 | 88% | - |
| Berea-Midpark Middle School | 5,147,203 | 4,193,595 | 81% | - |
| Grindstone Elementary | 2,541,546 | 1,921,888 | 76% | - |
| Brook Park Elementary | 3,020,302 | 2,742,343 | 91% | - |
| Big Creek Elementary | 2,023,989 | 1,711,913 | 85% | - |
| Snow School | 815,800 | 465,658 | 57% | - |
| Academic Affairs Department | 285,071 | 311,207 | 109% | - |
| Technology Department | 277,174 | 235,562 | 85% | - |
| Pupil Services Department | 501,064 | 235,633 | 47% | - |
| Business Services / Custodian / Maintenance Department | 435,585 | 371,054 | 85% | 1,192 |
| Transportation Department | 1,340,401 | 1,174,938 | 88% | 5,910 |
| Personnel Department | 168,517 | 122,711 | 73% | - |
| Community Relations Department | 100,798 | 48,301 | 48% | - |
| Superintendent Department / Assistant Superintendent Department | 216,283 | 183,085 | 85% | - |
| Treasurer Department | 305,498 | 259,379 | 85% | - |
| Transfers/Advances/Debt/Unemployment | 10,000 | 13 | 0% | - |
| Board of Education | 1,832 | 1,350 | 74% | - |
| Tuition Payments | 49,500 | 10,597 | 21% | 38,903 |
| Supplementals | - | 20,973 | 0% | - |
| Severance | - | - | 0% | - |
| ***Total Retirement/Insurance Benefits*** | **22,425,764** | **18,556,734** | **83%** | **46,005** |

*** % Used for March should equal 83%**

***Berea City School District Board of Education***
***Revenue and Expenditure Report for the Month - April 30, 2025***
***Fiscal Year 2024-25***
***Prepared by: Jill A. Rowe, Treasurer***

| | FY 2025 FYTD Budget | FYTD 4/30/2025 Received/Used | FYTD* % Rec'd/Used | FYTD 4/30/2025 Encumbered |
|---|---|---|---|---|
| **EXPENDITURES (Continued)** | | | | |
| ***Purchased Services*** | | | | |
| Professional and Technical Services | 309,241 | 142,611 | 46% | 21,944 |
| Instruction Services | 2,333,975 | 1,811,636 | 78% | 428,064 |
| Health Services | 668,722 | 428,492 | 64% | 236,469 |
| Management Services | 178,683 | 109,134 | 61% | 36,997 |
| Data Processing Services | 717,908 | 554,372 | 77% | 42,850 |
| Professional / Legal Services | 493,098 | 191,466 | 39% | 165,398 |
| Other Professional and Technical Services | 465,574 | 279,567 | 60% | 124,495 |
| Garbage Removal and Cleaning Services | 27,768 | 13,012 | 47% | 6,748 |
| Repairs and Maintenance Services | 552,084 | 370,882 | 67% | 134,414 |
| Property Insurance | 400,000 | 362,061 | 91% | - |
| Rentals | 324,252 | 235,631 | 73% | 38,808 |
| Lease Purchase Agreements | 129,320 | 105,774 | 82% | 36,041 |
| Certificated Meeting Expenses | 345,962 | 89,115 | 26% | 27,726 |
| Non-Certificated Travel Reimbursement | 3,895 | 2,235 | 57% | 825 |
| Non-Certificated Meeting Expenses | 2,028 | 83 | 4% | 1,943 |
| Certificated Travel Reimbursement | 25,642 | 11,191 | 44% | 8,681 |
| Telephone Services | 72,554 | 51,188 | 71% | 20,368 |
| Postage | 27,612 | 17,057 | 62% | 5,154 |
| Postage Machine Rental | 8,500 | 6,370 | 75% | 2,123 |
| Advertising | 17,750 | 16,878 | 95% | 765 |
| Internet Access Services | 23,580 | 20,945 | 89% | 2,635 |
| Other Communication Services | 19,300 | 19,294 | 100% | - |
| Electricity | 1,078,919 | 871,932 | 81% | 206,987 |
| Water and Sewage | 284,994 | 189,542 | 67% | 65,455 |
| Gas | 368,291 | 260,104 | 71% | 87,166 |
| Contracted Craft or Trade Services | - | - | 0% | - |
| Tuition Paid to Other Districts | 2,238,737 | 1,494,224 | 67% | 542,209 |
| Excess Costs | 175,000 | 113,930 | 65% | - |
| Payment for the Special Education of Students in District | 85,000 | 57,350 | 67% | - |
| Open Enrollment Payments | - | - | 0% | - |
| Community School Payments | - | - | 0% | - |
| Other Payments | 175,423 | 122,440 | 70% | 12,158 |
| Transportation Purchased from Other District | 80,000 | 596 | 1% | 4,404 |
| Transportation Purchased from Other Source | 265,880 | 102,777 | 39% | 103,248 |
| Other Pupil Transportation Services | 53,254 | 10,100 | 19% | 1,068 |
| Other Purchased Services | 33,719 | 16,614 | 49% | 2,365 |
| ***Total Purchased Services*** | **12,018,413** | **8,110,587** | **67%** | **2,367,509** |

*** % Used for March should equal 83%**

***Berea City School District Board of Education***
***Revenue and Expenditure Report for the Month - April 30, 2025***
***General Fund***
***Prepared by: Jill A. Rowe, Treasurer***

| | FY 2025 FYTD Budget | FYTD 4/30/2025 Received/Used | FYTD* % Rec'd/Used | FYTD 4/30/2025 Encumbered |
|---|---|---|---|---|
| ***Supplies and Materials*** | | | | |
| Classroom Supplies | 518,820 | 366,886 | 71% | 72,770 |
| Office Supplies | 72,507 | 37,003 | 51% | 10,080 |
| Health and Hygiene Supplies | 8,000 | 6,249 | 78% | 150 |
| Software Materials | 83,369 | 65,146 | 78% | 17,530 |
| Other General Supplies | 40,401 | 9,642 | 24% | 12,384 |
| New Textbooks | 108,020 | 105,020 | 97% | 3,000 |
| Supplemental Textbooks | 32,610 | 3,365 | 10% | 1,506 |
| Electronic Instructional Materials and Supplies | 120,196 | 90,754 | 76% | - |
| New Library Books | 5,382 | 3,103 | 58% | 1,489 |
| Other Library Books | 1,475 | 959 | 65% | 14 |
| Periodicals | - | - | 0% | - |
| Electronic Media | - | - | 0% | - |
| Electronic Subscription Services | 67,778 | 35,167 | 52% | 1,861 |
| Food and Related Supplies and Materials | 1,579 | 586 | 37% | - |
| Other Food | 1,500 | 999 | 67% | 367 |
| Supplies and Materials for Operation, Maintenance and Repair | 196,297 | 127,166 | 65% | 32,866 |
| Land | 211,023 | 143,820 | 68% | 10,529 |
| Buildings | 215,095 | 138,159 | 64% | 33,959 |
| Equipment and Furniture | 76,747 | 50,796 | 66% | - |
| Supplies and Parts for Maintenance & Repair of Motor Vehicles | 233,726 | 171,248 | 73% | 57,176 |
| Fuel | 407,113 | 235,741 | 58% | 105,391 |
| Tires and Tubes | 45,893 | 38,506 | 84% | 7,386 |
| ***Total Supplies and Materials*** | **2,448,031** | **1,630,314** | **67%** | **368,458** |

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***Berea City School District Board of Education***
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***Fiscal Year 2024-25***
***Prepared by: Jill A. Rowe, Treasurer/CFO***

| | FY 2025 FYTD Budget | FYTD 4/30/2025 Received/Used | FYTD* % Rec'd/Used | FYTD 4/30/2025 Encumbered |
|---|---|---|---|---|
| ***Capital Outlay*** | | | | |
| Buildings | 376,540 | 6,075 | 2% | - |
| Improvement Other Than Buildings | - | - | 0% | - |
| Equipment | 209,543 | 48,003 | 23% | 48,418 |
| Technical Equipment | 290,621 | 235,408 | 81% | 50,983 |
| Vehicles | - | - | 0% | - |
| School Buses | - | - | 0% | - |
| ***Total Capital Outlay*** | **876,705** | **289,486** | **33%** | **99,401** |
| | | | | |
| ***Other*** | | | | |
| Dues and Fees | 6,535 | 4,125 | 63% | 66 |
| Membership in Professional Organization | 50,888 | 40,104 | 79% | 1,340 |
| Charges for Audit Examinations | 57,200 | 51,377 | 90% | 5,307 |
| County Board of Education Contributions | 223,008 | 104,100 | 47% | 17,437 |
| Property Tax Collection Fees | 900,000 | 814,385 | 90% | - |
| Bank Charges | 40,000 | 40,018 | 100% | - |
| 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% | 256 |
| Other Miscellaneous Expenditures | 1,950 | 1,484 | 76% | - |
| Student Activity Payments | 25 | - | 0% | - |
| PBIS | 16,518 | 4,049 | 25% | 5,928 |
| ***Total Other*** | **1,408,343** | **1,170,756** | **83%** | **35,574** |
| | | | | |
| ***Debt Service*** | | | | |
| Serial Bonds - Principal | 951,000 | 951,000 | 100% | - |
| Loans for Energy Conservation | - | - | 0% | - |
| Serial Bonds - Interest | 630,088 | 630,088 | 100% | - |
| ***Total Debt Service*** | **1,581,088** | **1,581,088** | **100%** | **-** |
| | | | | |
| **TOTAL EXPENDITURES** | **87,587,187** | **69,683,731** | **80%** | **2,916,948** |
| | | | | |
| **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** | **69,687,231** | **79%** | **2,916,948** |
| | | | | |
| **EXCESS REVENUE OVER/(UNDER) EXPENDITURES** | **(4,015,818)** | **12,631,349** | | |
| | | | | |
| **BEGINNING CASH BALANCE** | | **27,287,467** | | |
| | | | | |
| **ENDING CASH BALANCE** | **(4,015,818)** | **39,918,815** | | **-** |
| | | | | |
| *** % Used for March should equal 83%** | | | | |