



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 - March 31, 2024
General Fund
Fiscal Year 2023-24
 Prepared by: *Jill A. Rowe, Treasurer/CFO*

	FY 2024 FYTD Budget	FYTD 3/31/2024 Received/Used	FYTD % Rec'd/Used	FYTD 3/31/2024 Encumbered
REVENUES				
Real Estate Tax	55,253,374	55,629,495	101%	
Tangible Personal Property Tax	5,290,262	5,235,621	99%	
State Foundation (Unrestricted)	8,630,607	7,295,096	85%	
State Foundation (Restricted)	842,513	631,788	75%	
Property Tax Allocation	5,751,095	2,862,629	50%	
Other Operating Revenue	4,852,978	3,939,469	81%	
TOTAL REVENUE	80,620,829	75,594,098	94%	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	500,000	1,176,605	235%	
Other Financing Sources	93,212	138,635	149%	
TOTAL OTHER FINANCING SOURCES	593,212	1,315,240	222%	
TOTAL REVENUE AND OTHER SOURCES	81,214,041	76,909,338	95%	

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	3/31/2024	% Rec'd/Used	3/31/2024
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	-	35,627	0%	-
Berea-Midpark High School	10,269,329	7,691,989	75%	-
Berea-Midpark Middle School	10,451,834	7,437,514	71%	-
Grindstone Elementary	4,427,863	3,256,937	74%	-
Brook Park Elementary	5,777,407	4,504,285	78%	-
Big Creek Elementary	3,919,259	2,482,622	63%	-
Snow School	1,091,419	870,269	80%	-
Academic Affairs Department	573,950	429,221	75%	-
Technology Department	748,911	529,923	71%	-
Pupil Services Department	1,280,118	449,554	35%	-
Business Services / Custodian / Maintenance Department	1,007,845	856,734	85%	-
Transportation Department	2,977,468	2,219,287	75%	-
Personnel Department	346,296	247,257	71%	-
Community Relations Department	169,029	100,894	60%	-
Superintendent Department / Assistant Superintendent Department	461,617	345,972	75%	-
Treasurer Department	666,930	447,587	67%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,145,350	874,370	76%	-
Severance	500,000	602,491	120%	-
Total Payroll	45,822,126	33,390,033	73%	-
Retirement/Insurance Benefits				
All Other	-	17,200	0%	-
Berea-Midpark High School	5,425,681	3,935,150	73%	-
Berea-Midpark Middle School	5,221,657	3,654,455	70%	-
Grindstone Elementary	2,274,462	1,605,984	71%	-
Brook Park Elementary	3,023,392	2,325,241	77%	-
Big Creek Elementary	1,948,573	1,255,662	64%	-
Snow School	592,168	434,254	73%	-
Academic Affairs Department	249,179	227,790	91%	-
Technology Department	332,285	230,408	69%	-
Pupil Services Department	498,116	199,286	40%	-
Business Services / Custodian / Maintenance Department	464,980	345,212	74%	1,578
Transportation Department	1,369,703	943,659	69%	1,185
Personnel Department	162,306	115,326	71%	-
Community Relations Department	97,248	54,592	56%	-
Superintendent Department / Assistant Superintendent Department	210,933	162,175	77%	-
Treasurer Department	341,821	230,363	67%	-
Transfers/Advances/Debt/Unemployment	20,000	-	0%	-
Board of Education	1,836	1,723	94%	-
Tuition Payments	87,330	6,594	8%	38,406
Supplementals	-	11,367	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,321,671	15,756,440	71%	41,169
* % Used for March should equal 75%				

Berea City School District Board of Education
Revenue and Expenditure Report for the Month - March 31, 2024
Fiscal Year 2023-24
Prepared by: Jill A. Rowe, Treasurer

	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	3/31/2024	% Rec'd/Used	3/31/2024
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	103,909	79,973	77%	22,744
Instruction Services	2,178,890	1,519,854	70%	593,965
Health Services	524,860	217,898	42%	295,234
Management Services	158,729	81,583	51%	32,611
Data Processing Services	613,647	383,486	62%	73,196
Professional / Legal Services	510,415	192,069	38%	172,854
Other Professional and Technical Services	422,821	312,448	74%	64,873
Garbage Removal and Cleaning Services	17,500	8,716	50%	3,784
Repairs and Maintenance Services	447,642	269,252	60%	134,603
Property Insurance	334,072	332,889	100%	-
Rentals	341,102	254,640	75%	65,737
Lease Purchase Agreements	121,000	76,367	63%	44,633
Certificated Meeting Expenses	344,442	118,559	34%	27,642
Non-Certificated Travel Reimbursement	2,240	1,700	76%	540
Non-Certificated Meeting Expenses	2,661	1,475	55%	498
Certificated Travel Reimbursement	57,233	25,786	45%	15,551
Telephone Services	92,161	44,508	48%	41,902
Postage	20,210	20,429	101%	2,636
Postage Machine Rental	8,000	-	0%	-
Advertising	15,500	4,840	31%	7,593
Internet Access Services	61,307	60,507	99%	490
Other Communication Services	7,700	7,700	100%	29,867
Electricity	1,026,529	643,726	63%	375,327
Water and Sewage	334,687	156,868	47%	115,376
Gas	462,014	202,333	44%	156,508
Contracted Craft or Trade Services	7,584	283	4%	100
Tuition Paid to Other Districts	2,199,456	1,324,945	60%	709,374
Excess Costs	175,000	69,379	40%	-
Payment for the Special Education of Students in District	100,000	41,906	42%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	127,451	72%	6,694
Transportation Purchased from Other District	50,000	-	0%	-
Transportation Purchased from Other Source	41,636	12,729	31%	18,907
Other Pupil Transportation Services	19,799	13,723	69%	1,121
Other Purchased Services	32,850	10,790	33%	1,509
Total Purchased Services	11,039,346	6,622,706	60%	3,043,618
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	3/31/2024	% Rec'd/Used	3/31/2024
		Received/Used		Encumbered
Supplies and Materials				
Classroom Supplies	350,193	203,727	58%	45,065
Office Supplies	69,148	34,268	50%	9,032
Health and Hygiene Supplies	6,000	5,853	98%	59
Software Materials	38,855	32,036	82%	4,906
Other General Supplies	45,138	13,771	31%	12,656
New Textbooks	289,271	289,271	100%	-
Supplemental Textbooks	30,135	24,770	82%	200
Electronic Instructional Materials and Supplies	35,350	4,426	13%	234
New Library Books	5,329	2,596	49%	639
Other Library Books	1,176	766	65%	116
Periodicals	-	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	66,007	4,996	8%	1,713
Food and Related Supplies and Materials	847	768	91%	79
Other Food	1,500	651	43%	239
Supplies and Materials for Operation, Maintenance and Repair	185,247	119,137	64%	15,035
Land	204,400	126,386	62%	47,871
Buildings	213,103	126,694	59%	53,267
Equipment and Furniture	37,429	36,127	97%	100
Supplies and Parts for Maintenance & Repair of Motor Vehicles	251,747	195,818	78%	54,187
Fuel	441,124	288,123	65%	105,549
Tires and Tubes	43,885	39,280	90%	4,601
Total Supplies and Materials	2,316,758	1,549,468	67%	355,549
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	3/31/2024	% Rec'd/Used	3/31/2024
		Received/Used		Encumbered
Capital Outlay				
Buildings	323,367.52	26,217.00	8%	235,952.00
Improvement Other Than Buildings	-	-	0%	-
Equipment	127,723	50,731	40%	17,457
Technical Equipment	326,228	118,260	36%	108,300
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	777,319	195,208	25%	361,709
Other				
Dues and Fees	5,145	3,682	72%	-
Membership in Professional Organization	46,349	25,030	54%	5,472
Charges for Audit Examinations	54,500	51,069	94%	6,081
County Board of Education Contributions	220,000	90,889	41%	26,905
Property Tax Collection Fees	1,020,000	850,895	83%	-
Bank Charges	30,000	32,613	109%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	70,950	59,837	84%	11,113
Fidelity Bond Premium	-	-	0%	-
Judgements	-	-	0%	-
Out of Court Settlements	-	-	0%	-
Taxes and Assessments	53,534	40,187	75%	2,035
Awards/Prizes for Competitions	230	224	98%	-
Other Miscellaneous Expenditures	1,497	1,289	86%	-
Student Activity Payments	25	-	0%	-
PBIS	31,557	12,123	38%	1,784
Total Other	1,533,787	1,167,837	76%	53,390
Debt Service				
Serial Bonds - Principal	925,000	925,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	652,089	652,089	100%	-
Total Debt Service	1,577,089	1,577,089	100%	-
TOTAL EXPENDITURES	85,388,095	60,258,780	71%	3,855,434
OTHER FINANCING USES				
Transfers-Out	50,000	-	0%	-
Advances-Out	100,000	-	0%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	150,000	-	0%	-
TOTAL EXPENDITURE AND OTHER USES	85,538,095	60,258,780	70%	3,855,434
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,324,054)	16,650,558		
BEGINNING CASH BALANCE		24,594,493		
ENDING CASH BALANCE	(4,324,054)	41,245,051		-
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