



Berea City School District Board of Education
Revenue and Expenditure Report for the Month - February 29, 2024
General Fund
Fiscal Year 2023-24
 Prepared by: *Jill A. Rowe, Treasurer/CFO*

	FY 2024 FYTD Budget	FYTD 2/29/2024 Received/Used	FYTD % Rec'd/Used	FYTD 2/29/2024 Encumbered
REVENUES				
Real Estate Tax	55,253,374	43,041,566	78%	
Tangible Personal Property Tax	5,290,262	2,476,052	47%	
State Foundation (Unrestricted)	8,630,607	6,517,501	76%	
State Foundation (Restricted)	842,513	565,905	67%	
Property Tax Allocation	5,751,095	2,862,629	50%	
Other Operating Revenue	4,852,978	3,140,054	65%	
TOTAL REVENUE	80,620,829	58,603,707	73%	
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	59,918,947	74%	

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	2/29/2024	% Rec'd/Used	2/29/2024
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	-	25,451	0%	-
Berea-Midpark High School	10,269,329	6,820,988	66%	-
Berea-Midpark Middle School	10,451,834	6,611,181	63%	-
Grindstone Elementary	4,427,863	2,888,914	65%	-
Brook Park Elementary	5,777,407	3,985,826	69%	-
Big Creek Elementary	3,919,259	2,195,486	56%	-
Snow School	1,091,419	767,675	70%	-
Academic Affairs Department	543,950	381,634	70%	-
Technology Department	748,911	472,558	63%	-
Pupil Services Department	1,280,118	399,236	31%	-
Business Services / Custodian / Maintenance Department	1,007,845	777,776	77%	-
Transportation Department	2,977,468	1,915,983	64%	-
Personnel Department	346,296	222,159	64%	-
Community Relations Department	169,029	91,676	54%	-
Superintendent Department / Assistant Superintendent Department	461,617	307,421	67%	-
Treasurer Department	666,930	399,300	60%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,145,350	661,885	58%	-
Severance	500,000	183,428	37%	-
Total Payroll	45,792,126	29,116,076	64%	-
Retirement/Insurance Benefits				
All Other	-	12,704	0%	-
Berea-Midpark High School	5,425,681	3,481,143	64%	-
Berea-Midpark Middle School	5,221,657	3,238,145	62%	-
Grindstone Elementary	2,274,462	1,423,260	63%	-
Brook Park Elementary	3,023,392	2,054,273	68%	-
Big Creek Elementary	1,948,573	1,108,023	57%	-
Snow School	592,168	378,381	64%	-
Academic Affairs Department	240,479	206,081	86%	-
Technology Department	332,285	206,590	62%	-
Pupil Services Department	498,116	177,194	36%	-
Business Services / Custodian / Maintenance Department	466,980	309,381	66%	3,437
Transportation Department	1,377,403	818,556	59%	1,687
Personnel Department	162,306	103,395	64%	-
Community Relations Department	97,248	49,865	51%	-
Superintendent Department / Assistant Superintendent Department	210,933	144,397	68%	-
Treasurer Department	341,821	205,326	60%	-
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	22,322,671	13,936,396	62%	43,529
* % Used for February should equal 66%				

Berea City School District Board of Education
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Prepared by: Jill A. Rowe, Treasurer

	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	2/29/2024	% Rec'd/Used	2/29/2024
EXPENDITURES (Continued)		Received/Used		Encumbered
Purchased Services				
Professional and Technical Services	87,325	79,373	91%	6,550
Instruction Services	2,178,890	1,351,683	62%	764,613
Health Services	524,860	217,012	41%	294,119
Management Services	158,729	77,782	49%	34,447
Data Processing Services	591,956	376,297	64%	78,831
Professional / Legal Services	510,415	180,475	35%	184,449
Other Professional and Technical Services	422,821	254,315	60%	93,007
Garbage Removal and Cleaning Services	23,000	8,112	35%	4,388
Repairs and Maintenance Services	479,942	229,361	48%	166,421
Property Insurance	334,072	332,889	100%	-
Rentals	336,102	236,921	70%	72,204
Lease Purchase Agreements	121,000	66,202	55%	54,798
Certificated Meeting Expenses	417,823	103,350	25%	31,336
Non-Certificated Travel Reimbursement	3,035	1,460	48%	780
Non-Certificated Meeting Expenses	2,661	1,462	55%	371
Certificated Travel Reimbursement	57,285	25,012	44%	14,800
Telephone Services	90,161	36,058	40%	31,216
Postage	19,400	15,809	81%	5,780
Postage Machine Rental	8,000	-	0%	-
Advertising	15,500	4,660	30%	2,665
Internet Access Services	62,307	48,007	77%	12,500
Other Communication Services	23,700	7,700	32%	29,867
Electricity	1,026,529	575,057	56%	443,997
Water and Sewage	334,687	135,174	40%	137,070
Gas	470,404	173,505	37%	185,336
Contracted Craft or Trade Services	10,584	283	3%	-
Tuition Paid to Other Districts	2,199,456	1,152,726	52%	863,661
Excess Costs	175,000	23,126	13%	-
Payment for the Special Education of Students in District	100,000	31,835	32%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	109,661	62%	6,694
Transportation Purchased from Other District	50,000	-	0%	-
Transportation Purchased from Other Source	41,636	11,053	27%	20,583
Other Pupil Transportation Services	20,324	13,723	68%	1,121
Other Purchased Services	32,850	10,025	31%	1,719
Total Purchased Services	11,134,205	5,890,106	53%	3,574,966

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	2/29/2024	% Rec'd/Used	2/29/2024
		Received/Used		Encumbered
Supplies and Materials				
Classroom Supplies	337,899	186,974	55%	24,263
Office Supplies	69,416	29,992	43%	9,281
Health and Hygiene Supplies	6,000	4,857	81%	202
Software Materials	41,225	32,036	78%	3,257
Other General Supplies	45,138	13,254	29%	12,343
New Textbooks	289,271	289,271	100%	-
Supplemental Textbooks	30,135	21,173	70%	3,797
Electronic Instructional Materials and Supplies	31,350	1,600	5%	2,560
New Library Books	5,056	2,263	45%	739
Other Library Books	1,200	766	64%	116
Periodicals	-	-	0%	-
Electronic Media	250	-	0%	-
Electronic Subscription Services	69,979	4,976	7%	1,430
Food and Related Supplies and Materials	850	768	90%	79
Other Food	1,500	615	41%	289
Supplies and Materials for Operation, Maintenance and Repair	203,384	101,252	50%	18,960
Land	185,500	124,414	67%	14,416
Buildings	196,103	109,470	56%	44,773
Equipment and Furniture	37,450	36,127	96%	100
Supplies and Parts for Maintenance & Repair of Motor Vehicles	239,602	175,917	73%	48,081
Fuel	446,024	239,699	54%	53,973
Tires and Tubes	40,065	35,800	89%	4,265
Total Supplies and Materials	2,278,298	1,411,225	62%	242,923
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	2/29/2024	% Rec'd/Used	2/29/2024
		Received/Used		Encumbered
Capital Outlay				
Buildings	323,367.52	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	104,937	49,198	47%	16,245
Technical Equipment	318,266	105,774	33%	25,640
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	746,570	154,973	21%	41,885
Other				
Dues and Fees	6,185	3,682	60%	-
Membership in Professional Organization	48,350	24,940	52%	5,562
Charges for Audit Examinations	54,500	51,069	94%	6,081
County Board of Education Contributions	220,000	87,936	40%	27,026
Property Tax Collection Fees	1,020,000	334,534	33%	-
Bank Charges	30,000	30,203	101%	-
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	260	-	0%	230
Other Miscellaneous Expenditures	1,775	1,289	73%	-
Student Activity Payments	25	-	0%	-
PBIS	31,557	11,311	36%	1,977
Total Other	1,537,136	644,988	42%	54,023
Debt Service				
Serial Bonds - Principal	925,000	925,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	652,089	332,000	51%	-
Total Debt Service	1,577,089	1,257,000	80%	-
TOTAL EXPENDITURES	85,388,095	52,410,764	61%	3,957,326
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	52,410,764	61%	3,957,326
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,324,054)	7,508,183		
BEGINNING CASH BALANCE		24,594,493		
ENDING CASH BALANCE	(4,324,054)	32,102,676		-
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