



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

	FY 2024	FYTD	FYTD	FYTD
	FYTD Budget	1/31/2024	% Rec'd/Used	1/31/2024
		Received/Used		Encumbered
REVENUES				
Real Estate Tax	55,253,374	27,176,566	49%	
Tangible Personal Property Tax	5,290,262	2,476,052	47%	
State Foundation (Unrestricted)	8,630,607	5,771,437	67%	
State Foundation (Restricted)	842,513	498,331	59%	
Property Tax Allocation	5,751,095	2,862,629	50%	
Other Operating Revenue	4,852,978	2,581,645	53%	
TOTAL REVENUE	80,620,829	41,366,661	51%	
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	42,681,901	53%	

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	1/31/2024	1/31/2024	1/31/2024	1/31/2024
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES				
Payroll				
All Other	-	13,748	0%	-
Berea-Midpark High School	10,269,329	5,956,499	58%	-
Berea-Midpark Middle School	10,451,834	5,795,463	55%	-
Grindstone Elementary	4,427,863	2,519,594	57%	-
Brook Park Elementary	5,777,407	3,462,938	60%	-
Big Creek Elementary	3,919,259	1,904,143	49%	-
Snow School	1,091,419	667,896	61%	-
Academic Affairs Department	543,950	335,736	62%	-
Technology Department	748,911	413,653	55%	-
Pupil Services Department	1,280,118	348,945	27%	-
Business Services / Custodian / Maintenance Department	1,007,845	696,489	69%	-
Transportation Department	2,977,468	1,598,239	54%	-
Personnel Department	346,296	197,060	57%	-
Community Relations Department	169,029	82,458	49%	-
Superintendent Department / Assistant Superintendent Department	461,617	268,876	58%	-
Treasurer Department	666,930	351,024	53%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,145,350	614,120	54%	-
Severance	500,000	143,896	29%	-
Total Payroll	45,792,126	25,378,278	55%	-
Retirement/Insurance Benefits				
All Other	-	7,972	0%	-
Berea-Midpark High School	5,425,681	3,053,352	56%	-
Berea-Midpark Middle School	5,221,657	2,835,866	54%	-
Grindstone Elementary	2,274,462	1,237,797	54%	-
Brook Park Elementary	3,023,392	1,782,889	59%	-
Big Creek Elementary	1,948,573	958,814	49%	-
Snow School	592,168	328,891	56%	-
Academic Affairs Department	240,479	184,634	77%	-
Technology Department	332,285	181,985	55%	-
Pupil Services Department	498,116	155,110	31%	-
Business Services / Custodian / Maintenance Department	466,980	274,793	59%	3,601
Transportation Department	1,377,403	692,767	50%	2,195
Personnel Department	162,306	91,463	56%	-
Community Relations Department	97,248	45,137	46%	-
Superintendent Department / Assistant Superintendent Department	210,933	126,620	60%	-
Treasurer Department	341,821	179,864	53%	-
Transfers/Advances/Debt/Unemployment	20,000	-	0%	-
Board of Education	1,836	1,723	94%	-
Tuition Payments	87,330	6,271	7%	38,729
Supplementals	-	11,367	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,322,671	12,157,315	54%	44,524
* % Used for December should equal 58%				

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

	FY 2024	FYTD	FYTD*	FYTD
	1/31/2024	1/31/2024	1/31/2024	1/31/2024
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	82,325	79,229	96%	2,484
Instruction Services	2,403,307	1,041,431	43%	1,046,961
Health Services	527,278	158,033	30%	360,177
Management Services	158,729	72,181	45%	48,492
Data Processing Services	591,856	353,672	60%	105,281
Professional / Legal Services	510,415	143,544	28%	221,380
Other Professional and Technical Services	422,821	226,122	53%	124,700
Garbage Removal and Cleaning Services	23,000	6,292	27%	4,708
Repairs and Maintenance Services	481,488	202,057	42%	134,081
Property Insurance	334,072	332,889	100%	-
Rentals	328,102	222,502	68%	53,830
Lease Purchase Agreements	121,000	55,428	46%	65,572
Certificated Meeting Expenses	416,131	97,479	23%	33,257
Non-Certificated Travel Reimbursement	3,035	1,375	45%	865
Non-Certificated Meeting Expenses	2,661	1,280	48%	553
Certificated Travel Reimbursement	61,605	24,180	39%	15,032
Telephone Services	90,161	35,563	39%	31,712
Postage	18,700	10,779	58%	7,177
Postage Machine Rental	8,000	-	0%	-
Advertising	15,500	4,660	30%	2,485
Internet Access Services	62,307	47,789	77%	12,718
Other Communication Services	23,700	7,700	32%	29,867
Electricity	1,026,529	507,330	49%	511,724
Water and Sewage	334,687	123,834	37%	148,410
Gas	470,404	141,869	30%	216,972
Contracted Craft or Trade Services	10,584	283	3%	384
Tuition Paid to Other Districts	2,215,334	905,533	41%	954,503
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	100,000	26,199	26%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	91,552	52%	6,774
Transportation Purchased from Other District	53,410	-	0%	3,410
Transportation Purchased from Other Source	41,636	9,586	23%	22,050
Other Pupil Transportation Services	20,324	851	4%	1,532
Other Purchased Services	32,850	7,450	23%	4,260
Total Purchased Services	11,370,701	4,938,669	43%	4,199,097
* % Used for December should equal 58%				

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	FY 2024	FYTD	FYTD*	FYTD
	1/31/2024	1/31/2024	1/31/2024	1/31/2024
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Supplies and Materials				
Classroom Supplies	337,899	166,412	49%	29,338
Office Supplies	69,916	23,289	33%	13,545
Health and Hygiene Supplies	6,000	3,989	66%	1,013
Software Materials	41,225	32,036	78%	3,257
Other General Supplies	45,138	12,929	29%	7,405
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	1,973	39%	658
Other Library Books	1,200	589	49%	182
Periodicals	-	-	0%	-
Electronic Media	250	-	0%	-
Electronic Subscription Services	69,979	4,956	7%	1,250
Food and Related Supplies and Materials	850	446	52%	402
Other Food	1,500	445	30%	409
Supplies and Materials for Operation, Maintenance and Repair	203,384	84,514	42%	15,540
Land	185,500	116,130	63%	15,545
Buildings	199,103	95,369	48%	52,977
Equipment and Furniture	37,550	3,916	10%	32,211
Supplies and Parts for Maintenance & Repair of Motor Vehicles	236,879	156,615	66%	71,789
Fuel	460,374	194,421	42%	114,215
Tires and Tubes	41,696	34,479	83%	7,218
Total Supplies and Materials	2,295,156	1,244,552	54%	373,309
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	1/31/2024	1/31/2024	% Rec'd/Used	1/31/2024
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Capital Outlay				
Buildings	50,875.00	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	124,035	44,923	36%	22,261
Technical Equipment	318,266	103,921	33%	18,754
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	493,176	148,844	30%	41,015
Other				
Dues and Fees	6,185	3,682	60%	-
Membership in Professional Organization	48,350	24,615	51%	5,887
Charges for Audit Examinations	54,500	48,204	88%	8,946
County Board of Education Contributions	220,000	61,430	28%	50,701
Property Tax Collection Fees	1,020,000	334,534	33%	-
Bank Charges	30,000	29,780	99%	-
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	38,222	71%	4,000
Awards/Prizes for Competitions	300	-	0%	230
Other Miscellaneous Expenditures	1,775	1,289	73%	-
Student Activity Payments	25	-	0%	-
PBIS	31,557	9,464	30%	2,831
Total Other	1,537,176	611,056	40%	83,707
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	45,735,714	54%	4,741,653
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	45,735,714	53%	4,741,653
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,324,054)	(3,053,813)		
BEGINNING CASH BALANCE		24,594,493		
ENDING CASH BALANCE	(4,324,054)	21,540,680		-
* % Used for December should equal 58%				