



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

	FY 2024 FYTD Budget	FYTD 12/31/2023 Received/Used	FYTD % Rec'd/Used	FYTD 12/31/2023 Encumbered
REVENUES				
Real Estate Tax	55,253,374	24,924,566	45%	
Tangible Personal Property Tax	5,290,262	2,476,052	47%	
State Foundation (Unrestricted)	8,630,607	4,857,125	56%	
State Foundation (Restricted)	842,513	430,957	51%	
Property Tax Allocation	5,751,095	2,862,629	50%	
Other Operating Revenue	4,852,978	2,479,079	51%	
TOTAL REVENUE	80,620,829	38,030,409	47%	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	500,000	1,176,605	235%	
Other Financing Sources	93,212	133,890	144%	
TOTAL OTHER FINANCING SOURCES	593,212	1,310,495	221%	
TOTAL REVENUE AND OTHER SOURCES	81,214,041	39,340,904	48%	

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2023	% Rec'd/Used	12/31/2023
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	-	8,650	0%	-
Berea-Midpark High School	10,269,329	5,102,108	50%	-
Berea-Midpark Middle School	10,451,834	4,976,504	48%	-
Grindstone Elementary	4,427,863	2,161,659	49%	-
Brook Park Elementary	5,777,407	2,961,524	51%	-
Big Creek Elementary	3,919,259	1,622,420	41%	-
Snow School	1,091,419	572,453	52%	-
Academic Affairs Department	543,950	294,640	54%	-
Technology Department	748,911	354,195	47%	-
Pupil Services Department	1,280,118	298,653	23%	-
Business Services / Custodian / Maintenance Department	1,007,845	614,562	61%	-
Transportation Department	2,977,468	1,356,880	46%	-
Personnel Department	346,296	171,963	50%	-
Community Relations Department	169,029	73,240	43%	-
Superintendent Department / Assistant Superintendent Department	461,617	230,339	50%	-
Treasurer Department	666,930	302,507	45%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,145,350	562,500	49%	-
Severance	500,000	102,475	20%	-
Total Payroll	45,792,126	21,774,770	48%	-
Retirement/Insurance Benefits				
All Other	-	4,260	0%	-
Berea-Midpark High School	5,425,681	2,624,163	48%	-
Berea-Midpark Middle School	5,221,657	2,427,838	46%	-
Grindstone Elementary	2,274,462	1,059,767	47%	-
Brook Park Elementary	3,023,392	1,517,905	50%	-
Big Creek Elementary	1,948,573	812,944	42%	-
Snow School	592,168	280,178	47%	-
Academic Affairs Department	240,479	163,991	68%	-
Technology Department	332,285	156,735	47%	-
Pupil Services Department	498,116	133,026	27%	-
Business Services / Custodian / Maintenance Department	466,980	239,844	51%	3,805
Transportation Department	1,377,403	578,887	42%	2,585
Personnel Department	162,306	79,532	49%	-
Community Relations Department	97,248	40,409	42%	-
Superintendent Department / Assistant Superintendent Department	210,933	108,844	52%	-
Treasurer Department	341,821	154,883	45%	-
Transfers/Advances/Debt/Unemployment	20,000	-	0%	-
Board of Education	1,836	1,723	94%	-
Tuition Payments	87,330	5,794	7%	56,536
Supplementals	-	11,367	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,322,671	10,402,090	47%	62,926
* % Used for December should equal 50%				

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

	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2023	% Rec'd/Used	12/31/2023
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	68,325	55,669	81%	6,739
Instruction Services	2,403,307	919,425	38%	1,395,338
Health Services	527,278	157,769	30%	361,366
Management Services	147,729	68,606	46%	43,744
Data Processing Services	593,856	302,972	51%	154,396
Professional / Legal Services	510,415	140,958	28%	273,458
Other Professional and Technical Services	422,821	206,744	49%	146,558
Garbage Removal and Cleaning Services	23,000	5,688	25%	5,312
Repairs and Maintenance Services	450,747	175,128	39%	111,446
Property Insurance	334,072	332,889	100%	-
Rentals	326,802	214,696	66%	58,657
Lease Purchase Agreements	121,000	38,372	32%	82,628
Certificated Meeting Expenses	234,594	92,602	39%	31,967
Non-Certificated Travel Reimbursement	3,035	1,290	43%	950
Non-Certificated Meeting Expenses	2,661	1,137	43%	357
Certificated Travel Reimbursement	61,405	23,465	38%	19,635
Telephone Services	90,161	26,805	30%	42,327
Postage	18,700	10,682	57%	7,274
Postage Machine Rental	8,000	-	0%	-
Advertising	15,500	2,110	14%	2,585
Internet Access Services	62,307	47,389	76%	13,118
Other Communication Services	37,700	7,700	20%	29,867
Electricity	1,026,529	444,799	43%	574,255
Water and Sewage	334,687	100,377	30%	216,133
Gas	470,404	111,695	24%	318,736
Contracted Craft or Trade Services	10,884	-	0%	667
Tuition Paid to Other Districts	2,215,334	807,015	36%	1,030,054
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	100,000	20,563	21%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	85,746	49%	10,399
Transportation Purchased from Other District	53,410	-	0%	3,410
Transportation Purchased from Other Source	41,636	8,119	19%	23,517
Other Pupil Transportation Services	20,324	715	4%	1,668
Other Purchased Services	32,850	5,800	18%	3,159
Total Purchased Services	11,148,223	4,416,925	40%	4,997,466
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2023	% Rec'd/Used	12/31/2023
		Received/Used		Encumbered
Supplies and Materials				
Classroom Supplies	339,729	150,738	44%	23,997
Office Supplies	67,809	22,078	33%	13,049
Health and Hygiene Supplies	6,000	3,989	66%	-
Software Materials	41,225	29,750	72%	5,544
Other General Supplies	45,138	7,040	16%	6,962
New Textbooks	479,615	288,616	60%	656
Supplemental Textbooks	25,135	21,173	84%	-
Electronic Instructional Materials and Supplies	31,350	1,600	5%	2,361
New Library Books	4,792	1,973	41%	11
Other Library Books	1,304	589	45%	182
Periodicals	160	-	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	59,364	29%	27,519
Land	185,500	100,403	54%	24,266
Buildings	200,403	71,699	36%	56,588
Equipment and Furniture	36,550	3,916	11%	32,211
Supplies and Parts for Maintenance & Repair of Motor Vehicles	241,684	149,920	62%	83,634
Fuel	471,115	180,747	38%	127,890
Tires and Tubes	36,891	26,590	72%	5,301
Total Supplies and Materials	2,491,264	1,126,032	45%	412,230
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2023 Received/Used	% Rec'd/Used	12/31/2023 Encumbered
Capital Outlay				
Buildings	80,875.00	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	122,835	43,415	35%	17,045
Technical Equipment	317,436	93,954	30%	21,325
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	521,146	137,369	26%	38,369
Other				
Dues and Fees	6,185	3,682	60%	-
Membership in Professional Organization	48,050	10,941	23%	5,866
Charges for Audit Examinations	54,500	32,565	60%	25,085
County Board of Education Contributions	220,000	58,193	26%	51,106
Property Tax Collection Fees	1,020,000	334,534	33%	-
Bank Charges	30,000	5,023	17%	-
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%	-
Awards/Prizes for Competitions	-	-	0%	-
Other Miscellaneous Expenditures	1,775	933	53%	356
Student Activity Payments	25	-	0%	-
PBIS	30,557	8,375	27%	3,343
Total Other	1,535,576	552,305	36%	96,869
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	39,666,490	46%	5,607,861
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	39,666,490	46%	5,607,861
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,324,054)	(325,587)		
BEGINNING CASH BALANCE		24,594,493		
ENDING CASH BALANCE	(4,324,054)	24,268,906		-
* % Used for December should equal 50%				