



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 - November 30, 2023**  
**General Fund**  
**Fiscal Year 2023-24**  
 Prepared by: *Jill A. Rowe, Treasurer/CFO*

	FY 2024	FYTD	FYTD	FYTD
	FYTD Budget	11/30/2023	% Rec'd/Used	11/30/2023
		Received/Used		Encumbered
<b>REVENUES</b>				
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	4,091,261	47%	
State Foundation (Restricted)	842,513	360,075	43%	
Property Tax Allocation	5,751,095	2,862,629	50%	
Other Operating Revenue	4,852,978	2,343,662	48%	
<b>TOTAL REVENUE</b>	<b>80,620,829</b>	<b>37,058,245</b>	<b>46%</b>	
<b>OTHER FINANCING SOURCES</b>				
Transfers-In	-	-	0%	
Advances-In	500,000	1,176,605	235%	
Other Financing Sources	93,212	133,890	144%	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>593,212</b>	<b>1,310,495</b>	<b>221%</b>	
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>81,214,041</b>	<b>38,368,740</b>	<b>47%</b>	

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2023	% Rec'd/Used	11/30/2023
EXPENDITURES		Received/Used		Encumbered
<b>Payroll</b>				
All Other	-	-	0%	-
Berea-Midpark High School	10,269,329	4,241,621	41%	-
Berea-Midpark Middle School	10,451,834	4,156,750	40%	-
Grindstone Elementary	4,427,863	1,789,904	40%	-
Brook Park Elementary	5,777,407	2,444,177	42%	-
Big Creek Elementary	3,919,259	1,335,815	34%	-
Snow School	1,091,419	473,446	43%	-
Academic Affairs Department	543,950	251,111	46%	-
Technology Department	748,911	292,202	39%	-
Pupil Services Department	1,280,118	248,335	19%	-
Business Services / Custodian / Maintenance Department	1,007,845	528,787	52%	-
Transportation Department	2,977,468	1,069,868	36%	-
Personnel Department	346,296	146,865	42%	-
Community Relations Department	169,029	64,022	38%	-
Superintendent Department / Assistant Superintendent Department	461,617	191,788	42%	-
Treasurer Department	666,930	252,301	38%	-
Board of Education	7,500	-	0%	-
Supplementals	1,145,350	514,512	45%	-
Severance	500,000	102,475	20%	-
<b>Total Payroll</b>	<b>45,792,126</b>	<b>18,103,979</b>	<b>40%</b>	<b>-</b>
<b>Retirement/Insurance Benefits</b>				
All Other	-	-	0%	-
Berea-Midpark High School	5,425,681	2,198,177	41%	-
Berea-Midpark Middle School	5,221,657	2,020,995	39%	-
Grindstone Elementary	2,274,462	877,426	39%	-
Brook Park Elementary	3,023,392	1,250,080	41%	-
Big Creek Elementary	1,948,573	667,614	34%	-
Snow School	592,168	230,836	39%	-
Academic Affairs Department	240,479	142,929	59%	-
Technology Department	332,285	129,935	39%	-
Pupil Services Department	498,116	110,929	22%	-
Business Services / Custodian / Maintenance Department	466,980	203,974	44%	3,994
Transportation Department	1,377,403	453,504	33%	7,390
Personnel Department	162,306	67,589	42%	-
Community Relations Department	97,248	35,680	37%	-
Superintendent Department / Assistant Superintendent Department	210,933	91,021	43%	-
Treasurer Department	341,821	129,177	38%	-
Transfers/Advances/Debt/Unemployment	20,000	-	0%	-
Board of Education	1,836	640	35%	-
Tuition Payments	87,330	5,794	7%	56,536
Supplementals	-	11,367	0%	-
Severance	-	-	0%	-
<b>Total Retirement/Insurance Benefits</b>	<b>22,322,671</b>	<b>8,627,669</b>	<b>39%</b>	<b>67,920</b>
* % Used for November should equal 42%				

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**Fiscal Year 2023-24**  
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2023	% Rec'd/Used	11/30/2023
		Received/Used		Encumbered
<b>EXPENDITURES (Continued)</b>				
<b>Purchased Services</b>				
Professional and Technical Services	65,325	55,669	85%	2,039
Instruction Services	2,404,282	771,018	32%	1,545,574
Health Services	527,278	156,943	30%	362,191
Management Services	147,729	60,232	41%	45,793
Data Processing Services	593,856	298,172	50%	156,916
Professional / Legal Services	510,415	120,895	24%	293,521
Other Professional and Technical Services	422,821	160,550	38%	190,558
Garbage Removal and Cleaning Services	23,000	3,969	17%	7,031
Repairs and Maintenance Services	452,247	169,301	37%	101,526
Property Insurance	334,072	332,889	100%	-
Rentals	325,302	208,166	64%	44,787
Lease Purchase Agreements	121,000	35,003	29%	85,997
Certificated Meeting Expenses	234,594	78,505	33%	46,478
Non-Certificated Travel Reimbursement	3,035	965	32%	1,275
Non-Certificated Meeting Expenses	2,661	905	34%	589
Certificated Travel Reimbursement	62,470	22,066	35%	20,973
Telephone Services	90,161	26,805	30%	42,327
Postage	18,700	10,474	56%	7,350
Postage Machine Rental	8,000	-	0%	-
Advertising	15,500	2,110	14%	100
Internet Access Services	62,307	46,989	75%	13,518
Other Communication Services	37,700	7,700	20%	29,867
Electricity	1,026,529	360,694	35%	658,360
Water and Sewage	334,687	77,780	23%	238,729
Gas	470,404	104,028	22%	326,403
Contracted Craft or Trade Services	10,884	-	0%	384
Tuition Paid to Other Districts	2,058,709	714,725	35%	1,112,501
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	100,000	14,927	15%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	77,718	44%	14,978
Transportation Purchased from Other District	53,410	-	0%	3,410
Transportation Purchased from Other Source	41,636	6,861	16%	24,775
Other Pupil Transportation Services	18,624	629	3%	1,754
Other Purchased Services	32,850	3,307	10%	5,651
<b>Total Purchased Services</b>	<b>10,988,938</b>	<b>3,929,995</b>	<b>36%</b>	<b>5,413,103</b>
* % Used for November should equal 42%				

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**Revenue and Expenditure Report for the Month - November 30, 2023**  
**General Fund**  
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2023	% Rec'd/Used	11/30/2023
		Received/Used		Encumbered
<b>Supplies and Materials</b>				
Classroom Supplies	339,729	138,803	41%	26,264
Office Supplies	68,309	20,119	29%	13,542
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%	6,776
New Textbooks	481,615	288,616	60%	656
Supplemental Textbooks	23,135	20,607	89%	-
Electronic Instructional Materials and Supplies	31,350	1,600	5%	2,361
New Library Books	4,992	1,673	34%	312
Other Library Books	1,104	377	34%	223
Periodicals	160	-	0%	-
Electronic Media	250	-	0%	-
Electronic Subscription Services	69,879	4,686	7%	1,450
Food and Related Supplies and Materials	850	225	26%	622
Other Food	1,500	398	27%	286
Supplies and Materials for Operation, Maintenance and Repair	203,384	59,364	29%	15,424
Land	185,500	86,568	47%	26,869
Buildings	200,403	66,503	33%	40,208
Equipment and Furniture	36,550	3,236	9%	32,891
Supplies and Parts for Maintenance & Repair of Motor Vehicles	241,684	140,081	58%	98,473
Fuel	471,115	151,390	32%	57,246
Tires and Tubes	36,891	24,612	67%	7,280
<b>Total Supplies and Materials</b>	<b>2,491,764</b>	<b>1,049,636</b>	<b>42%</b>	<b>336,425</b>
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2023 Received/Used	% Rec'd/Used	11/30/2023 Encumbered
<b>Capital Outlay</b>				
Buildings	237,500.00	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	122,835	30,229	25%	29,556
Technical Equipment	317,436	91,395	29%	20,365
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
<b>Total Capital Outlay</b>	<b>677,771</b>	<b>121,624</b>	<b>18%</b>	<b>49,922</b>
<b>Other</b>				
Dues and Fees	6,185	3,682	60%	-
Membership in Professional Organization	47,210	10,816	23%	5,991
Charges for Audit Examinations	54,500	26,800	49%	27,850
County Board of Education Contributions	220,000	55,200	25%	51,268
Property Tax Collection Fees	1,020,000	334,534	33%	-
Bank Charges	30,000	2,173	7%	-
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	56,534	38,222	68%	-
Awards/Prizes for Competitions	-	-	0%	-
Other Miscellaneous Expenditures	1,775	933	53%	81
Student Activity Payments	25	-	0%	-
PBIS	30,557	7,758	25%	2,730
<b>Total Other</b>	<b>1,537,736</b>	<b>539,955</b>	<b>35%</b>	<b>99,033</b>
<b>Debt Service</b>				
Serial Bonds - Principal	925,000	925,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	652,089	332,000	51%	-
<b>Total Debt Service</b>	<b>1,577,089</b>	<b>1,257,000</b>	<b>80%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>85,388,095</b>	<b>33,629,857</b>	<b>39%</b>	<b>5,966,403</b>
<b>OTHER FINANCING USES</b>				
Transfers-Out	50,000	-	0%	-
Advances-Out	100,000	-	0%	-
Return of Advance	-	-	0%	-
<b>TOTAL OTHER FINANCING USES</b>	<b>150,000</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>TOTAL EXPENDITURE AND OTHER USES</b>	<b>85,538,095</b>	<b>33,629,857</b>	<b>39%</b>	<b>5,966,403</b>
<b>EXCESS REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(4,324,054)</b>	<b>4,738,882</b>		
<b>BEGINNING CASH BALANCE</b>		<b>24,594,493</b>		
<b>ENDING CASH BALANCE</b>	<b>(4,324,054)</b>	<b>29,333,375</b>		<b>-</b>
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