



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

	FY 2024	FYTD	FYTD	FYTD
	FYTD Budget	10/31/2023	% Rec'd/Used	10/31/2023
		Received/Used		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	3,212,636	37%	
State Foundation (Restricted)	842,513	214,643	25%	
Property Tax Allocation	5,751,095	2,862,629	50%	
Other Operating Revenue	4,852,978	2,214,126	46%	
TOTAL REVENUE	80,620,829	35,904,652	45%	
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	37,215,147	46%	

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	10/31/2023	% Rec'd/Used	10/31/2023
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	226,763	224	0%	-
Berea-Midpark High School	10,269,329	3,380,401	33%	-
Berea-Midpark Middle School	10,451,834	3,330,494	32%	-
Grindstone Elementary	4,427,863	1,418,963	32%	-
Brook Park Elementary	5,563,644	1,921,337	35%	-
Big Creek Elementary	3,919,259	1,045,542	27%	-
Snow School	1,091,419	373,131	34%	-
Academic Affairs Department	530,950	205,117	39%	-
Technology Department	748,911	232,455	31%	-
Pupil Services Department	1,280,118	190,026	15%	-
Business Services / Custodian / Maintenance Department	1,007,845	441,732	44%	-
Transportation Department	2,977,468	768,427	26%	-
Personnel Department	346,296	121,763	35%	-
Community Relations Department	169,029	54,805	32%	-
Superintendent Department / Assistant Superintendent Department	461,617	153,250	33%	-
Treasurer Department	666,930	202,077	30%	-
Board of Education	7,500	-	0%	-
Supplementals	1,146,500	235,895	21%	-
Severance	500,000	100,979	20%	-
Total Payroll	45,793,276	14,176,616	31%	-
Retirement/Insurance Benefits				
All Other	119,194	3,351	3%	-
Berea-Midpark High School	5,425,681	1,662,589	31%	-
Berea-Midpark Middle School	5,221,657	1,605,786	31%	-
Grindstone Elementary	2,274,462	695,300	31%	-
Brook Park Elementary	2,912,224	983,804	34%	-
Big Creek Elementary	1,948,573	521,457	27%	-
Snow School	592,168	181,152	31%	-
Academic Affairs Department	232,454	68,251	29%	-
Technology Department	332,285	101,620	31%	-
Pupil Services Department	498,116	83,815	17%	-
Business Services / Custodian / Maintenance Department	466,980	159,008	34%	4,145
Transportation Department	1,377,403	301,464	22%	8,215
Personnel Department	162,306	55,654	34%	-
Community Relations Department	97,248	30,953	32%	-
Superintendent Department / Assistant Superintendent Department	210,933	73,239	35%	-
Treasurer Department	341,821	103,863	30%	-
Transfers/Advances/Debt/Unemployment	20,000	-	0%	-
Board of Education	1,836	-	0%	-
Tuition Payments	87,330	5,794	7%	56,536
Supplementals	-	-	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,322,671	6,637,100	30%	68,896
* % Used for October should equal 33%				

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

	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	10/31/2023	% Rec'd/Used	10/31/2023
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	65,325	55,258	85%	1,949
Instruction Services	2,404,307	459,624	19%	1,855,294
Health Services	527,278	12,602	2%	506,532
Management Services	147,729	58,825	40%	47,200
Data Processing Services	556,856	256,744	46%	161,383
Professional / Legal Services	510,415	96,052	19%	318,364
Other Professional and Technical Services	422,821	132,257	31%	218,210
Garbage Removal and Cleaning Services	23,000	3,366	15%	7,634
Repairs and Maintenance Services	452,247	105,248	23%	169,431
Property Insurance	334,072	332,889	100%	-
Rentals	325,302	180,903	56%	81,446
Lease Purchase Agreements	121,000	27,300	23%	93,700
Certificated Meeting Expenses	234,594	65,292	28%	44,605
Non-Certificated Travel Reimbursement	3,035	965	32%	1,275
Non-Certificated Meeting Expenses	2,661	714	27%	280
Certificated Travel Reimbursement	62,470	20,749	33%	20,887
Telephone Services	90,161	22,426	25%	46,706
Postage	18,700	8,572	46%	9,377
Postage Machine Rental	8,000	-	0%	-
Advertising	15,500	2,110	14%	100
Internet Access Services	62,307	46,589	75%	13,918
Other Communication Services	37,700	7,700	20%	29,867
Electricity	1,026,529	291,139	28%	727,915
Water and Sewage	334,687	62,688	19%	253,821
Gas	470,404	99,515	21%	330,916
Contracted Craft or Trade Services	10,884	-	0%	384
Tuition Paid to Other Districts	2,058,709	468,674	23%	1,344,707
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	100,000	9,291	9%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	74,029	42%	14,978
Transportation Purchased from Other District	53,410	-	0%	3,410
Transportation Purchased from Other Source	41,636	4,975	12%	26,661
Other Pupil Transportation Services	18,624	593	3%	1,790
Other Purchased Services	32,850	657	2%	5,901
Total Purchased Services	10,951,963	2,907,748	27%	6,366,391
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	10/31/2023 Received/Used	% Rec'd/Used	10/31/2023 Encumbered
Supplies and Materials				
Classroom Supplies	338,629	122,338	36%	26,481
Office Supplies	68,309	15,905	23%	16,782
Health and Hygiene Supplies	6,000	3,989	66%	-
Software Materials	41,225	29,000	70%	6,294
Other General Supplies	45,138	7,013	16%	1,766
New Textbooks	481,750	288,616	60%	1,518
Supplemental Textbooks	23,000	19,598	85%	230
Electronic Instructional Materials and Supplies	31,350	-	0%	3,961
New Library Books	4,992	679	14%	1,022
Other Library Books	1,104	278	25%	103
Periodicals	160	-	0%	-
Electronic Media	250	-	0%	-
Electronic Subscription Services	69,879	4,487	6%	1,649
Food and Related Supplies and Materials	850	225	26%	322
Other Food	1,500	398	27%	136
Supplies and Materials for Operation, Maintenance and Repair	203,384	22,191	11%	38,525
Land	185,500	80,438	43%	27,481
Buildings	200,403	53,996	27%	40,382
Equipment and Furniture	36,550	3,236	9%	32,891
Supplies and Parts for Maintenance & Repair of Motor Vehicles	241,684	115,590	48%	121,958
Fuel	471,115	85,278	18%	123,359
Tires and Tubes	36,891	15,683	43%	16,208
Total Supplies and Materials	2,490,664	868,936	35%	461,069
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	10/31/2023 Received/Used	% Rec'd/Used	10/31/2023 Encumbered
Capital Outlay				
Buildings	237,500.00	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	122,835	26,507	22%	22,021
Technical Equipment	354,436	84,330	24%	23,278
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	714,771	110,837	16%	45,299
Other				
Dues and Fees	6,185	3,682	60%	-
Membership in Professional Organization	47,160	10,716	23%	5,992
Charges for Audit Examinations	54,500	9,350	17%	45,300
County Board of Education Contributions	220,000	32,003	15%	71,634
Property Tax Collection Fees	1,020,000	334,534	33%	-
Bank Charges	30,000	1,761	6%	-
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	1,750	933	53%	-
Student Activity Payments	25	-	0%	-
PBIS	30,557	7,150	23%	1,623
Total Other	1,537,661	498,189	32%	135,662
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	26,456,425	31%	7,077,316
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	26,456,425	31%	7,077,316
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,324,054)	10,758,722		
BEGINNING CASH BALANCE		24,594,493		
ENDING CASH BALANCE	(4,324,054)	35,353,215		-
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