



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

	FY 2024	FYTD	FYTD	FYTD
	FYTD Budget	9/30/2023	% Rec'd/Used	9/30/2023
		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	2,210,062	26%	
State Foundation (Restricted)	842,513	151,410	18%	
Property Tax Allocation	5,751,095	-	0%	
Other Operating Revenue	4,852,978	1,144,443	24%	
<b>TOTAL REVENUE</b>	<b>80,620,829</b>	<b>30,906,532</b>	<b>38%</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>32,217,027</b>	<b>40%</b>	

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	9/30/2023	% Rec'd/Used	9/30/2023
EXPENDITURES		Received/Used		Encumbered
<b>Payroll</b>				
All Other	226,763	224	0%	-
Berea-Midpark High School	10,269,329	2,514,025	24%	-
Berea-Midpark Middle School	10,451,834	2,507,125	24%	-
Grindstone Elementary	4,427,863	1,047,493	24%	-
Brook Park Elementary	5,563,644	1,400,928	25%	-
Big Creek Elementary	3,919,259	760,693	19%	-
Snow School	1,091,419	275,756	25%	-
Academic Affairs Department	530,950	163,058	31%	-
Technology Department	748,911	174,732	23%	-
Pupil Services Department	1,280,118	145,187	11%	-
Business Services / Custodian / Maintenance Department	1,007,845	355,797	35%	-
Transportation Department	2,977,468	483,741	16%	-
Personnel Department	346,296	94,708	27%	-
Community Relations Department	169,029	43,115	26%	-
Superintendent Department / Assistant Superintendent Department	461,617	120,243	26%	-
Treasurer Department	666,930	152,090	23%	-
Board of Education	7,500	-	0%	-
Supplementals	1,146,500	100,282	9%	-
Severance	500,000	100,979	20%	-
<b>Total Payroll</b>	<b>45,793,276</b>	<b>10,440,177</b>	<b>23%</b>	<b>-</b>
<b>Retirement/Insurance Benefits</b>				
All Other	119,194	1,588	1%	-
Berea-Midpark High School	5,425,681	1,226,865	23%	-
Berea-Midpark Middle School	5,221,657	1,197,522	23%	-
Grindstone Elementary	2,274,462	513,020	23%	-
Brook Park Elementary	2,912,224	711,173	24%	-
Big Creek Elementary	1,948,573	370,578	19%	-
Snow School	592,168	130,751	22%	-
Academic Affairs Department	232,454	49,526	21%	-
Technology Department	332,285	65,674	20%	-
Pupil Services Department	498,116	64,605	13%	-
Business Services / Custodian / Maintenance Department	466,980	117,035	25%	4,938
Transportation Department	1,377,403	174,081	13%	3,954
Personnel Department	162,306	37,876	23%	-
Community Relations Department	97,248	19,691	20%	-
Superintendent Department / Assistant Superintendent Department	210,933	55,456	26%	-
Treasurer Department	341,821	73,327	21%	-
Transfers/Advances/Debt/Unemployment	20,000	-	0%	-
Board of Education	1,836	-	0%	-
Tuition Payments	87,330	4,874	6%	57,456
Supplementals	-	-	0%	-
Severance	-	-	0%	-
<b>Total Retirement/Insurance Benefits</b>	<b>22,322,671</b>	<b>4,813,641</b>	<b>22%</b>	<b>66,348</b>
* % Used for September should equal 25%				

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**Fiscal Year 2023-24**  
**Prepared by: Jill A. Rowe, Treasurer**

	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	9/30/2023 Received/Used	% Rec'd/Used	9/30/2023 Encumbered
<b>EXPENDITURES (Continued)</b>				
<b>Purchased Services</b>				
Professional and Technical Services	65,325	54,858	84%	2,349
Instruction Services	2,412,107	258,422	11%	2,050,135
Health Services	527,278	5,804	1%	513,330
Management Services	147,729	54,801	37%	49,126
Data Processing Services	546,556	238,783	44%	151,197
Professional / Legal Services	510,415	77,016	15%	337,399
Other Professional and Technical Services	422,821	123,297	29%	227,171
Garbage Removal and Cleaning Services	23,000	2,762	12%	8,238
Repairs and Maintenance Services	451,347	80,260	18%	174,495
Property Insurance	334,072	332,889	100%	-
Rentals	325,302	172,752	53%	90,120
Lease Purchase Agreements	121,000	23,871	20%	97,129
Certificated Meeting Expenses	184,294	60,983	33%	47,991
Non-Certificated Travel Reimbursement	3,035	820	27%	1,420
Non-Certificated Meeting Expenses	2,661	622	23%	372
Certificated Travel Reimbursement	62,470	19,327	31%	21,824
Telephone Services	90,161	18,049	20%	47,083
Postage	18,700	3,882	21%	13,067
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	207,677	20%	811,377
Water and Sewage	334,687	39,222	12%	277,287
Gas	470,404	73,360	16%	357,070
Contracted Craft or Trade Services	10,884	-	0%	384
Tuition Paid to Other Districts	2,058,709	349,133	17%	1,449,405
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	100,000	3,655	4%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	11,407	6%	14,978
Transportation Purchased from Other District	53,410	-	0%	3,410
Transportation Purchased from Other Source	41,636	3,089	7%	28,547
Other Pupil Transportation Services	26,624	337	1%	2,046
Other Purchased Services	17,850	266	1%	6,200
<b>Total Purchased Services</b>	<b>10,891,263</b>	<b>2,273,743</b>	<b>21%</b>	<b>6,854,782</b>
* % Used for September should equal 25%				

**Berea City School District Board of Education**  
**Revenue and Expenditure Report for the Month - September 30, 2023**  
**General Fund**  
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	9/30/2023 Received/Used	% Rec'd/Used	9/30/2023 Encumbered
<b>Supplies and Materials</b>				
Classroom Supplies	319,229	101,479	32%	39,167
Office Supplies	59,809	10,090	17%	10,146
Health and Hygiene Supplies	6,000	3,989	66%	-
Software Materials	41,225	29,000	70%	5,544
Other General Supplies	45,138	5,356	12%	1,766
New Textbooks	534,650	280,802	53%	8,676
Supplemental Textbooks	23,000	19,242	84%	356
Electronic Instructional Materials and Supplies	29,350	-	0%	-
New Library Books	4,992	(2)	0%	1,498
Other Library Books	1,104	278	25%	4
Periodicals	160	-	0%	-
Electronic Media	250	-	0%	-
Electronic Subscription Services	69,879	4,298	6%	1,773
Food and Related Supplies and Materials	850	225	26%	322
Other Food	1,500	209	14%	350
Supplies and Materials for Operation, Maintenance and Repair	203,384	22,072	11%	15,810
Land	185,500	53,058	29%	36,643
Buildings	200,403	40,596	20%	45,246
Equipment and Furniture	36,550	3,236	9%	32,891
Supplies and Parts for Maintenance & Repair of Motor Vehicles	241,684	99,295	41%	123,004
Fuel	473,615	51,747	11%	169,706
Tires and Tubes	36,891	14,307	39%	17,584
<b>Total Supplies and Materials</b>	<b>2,516,164</b>	<b>739,275</b>	<b>29%</b>	<b>510,485</b>
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	FY 2024	FYTD	FYTD*	FYTD
	9/30/2023	9/30/2023	9/30/2023	9/30/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
<b>Capital Outlay</b>				
Buildings	267,500.00	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	123,035	25,047	20%	19,205
Technical Equipment	354,436	73,390	21%	31,373
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
<b>Total Capital Outlay</b>	<b>744,971</b>	<b>98,437</b>	<b>13%</b>	<b>50,577</b>
<b>Other</b>				
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	1,979	4%	38,921
County Board of Education Contributions	220,000	29,171	13%	71,634
Property Tax Collection Fees	1,020,000	328,593	32%	-
Bank Charges	30,000	1,298	4%	-
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	20,557	3,005	15%	4,255
<b>Total Other</b>	<b>1,527,661</b>	<b>477,436</b>	<b>31%</b>	<b>131,914</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>85,373,095</b>	<b>20,099,708</b>	<b>24%</b>	<b>7,614,107</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>85,523,095</b>	<b>20,099,708</b>	<b>24%</b>	<b>7,614,107</b>
<b>EXCESS REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(4,309,054)</b>	<b>12,117,319</b>		
<b>BEGINNING CASH BALANCE</b>		<b>24,594,493</b>		
<b>ENDING CASH BALANCE</b>	<b>(4,309,054)</b>	<b>36,711,812</b>		<b>-</b>
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