



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

	FY 2024 FYTD Budget	FYTD 7/31/2023 Received/Used	FYTD % Rec'd/Used	FYTD 7/31/2023 Encumbered
<b>REVENUES</b>				
Real Estate Tax	55,253,374	3,472,000	6%	
Tangible Personal Property Tax	5,290,262	-	0%	
State Foundation (Unrestricted)	8,630,607	677,014	8%	
State Foundation (Restricted)	842,513	49,445	6%	
Property Tax Allocation	5,751,095	-	0%	
Other Operating Revenue	4,852,978	203,546	4%	
<b>TOTAL REVENUE</b>	<b>80,620,829</b>	<b>4,402,004</b>	<b>5%</b>	
<b>OTHER FINANCING SOURCES</b>				
Transfers-In	-	-	0%	
Advances-In	500,000	1,176,605	235%	
Other Financing Sources	93,212	-	0%	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>593,212</b>	<b>1,176,605</b>	<b>198%</b>	
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>81,214,041</b>	<b>5,578,609</b>	<b>7%</b>	

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	7/31/2023	% Rec'd/Used	7/31/2023
EXPENDITURES		Received/Used		Encumbered
<b>Payroll</b>				
All Other	226,763	32	0%	-
Berea-Midpark High School	10,269,329	796,228	8%	-
Berea-Midpark Middle School	10,451,834	820,276	8%	-
Grindstone Elementary	4,427,863	330,188	7%	-
Brook Park Elementary	5,563,644	436,519	8%	-
Big Creek Elementary	3,919,259	221,881	6%	-
Snow School	1,091,419	86,974	8%	-
Academic Affairs Department	530,950	57,679	11%	-
Technology Department	748,911	58,500	8%	-
Pupil Services Department	1,280,118	48,874	4%	-
Business Services / Custodian / Maintenance Department	1,007,845	130,331	13%	-
Transportation Department	2,977,468	80,664	3%	-
Personnel Department	346,296	31,435	9%	-
Community Relations Department	169,029	14,792	9%	-
Superintendent Department / Assistant Superintendent Department	461,617	39,080	8%	-
Treasurer Department	666,930	51,201	8%	-
Board of Education	7,500	-	0%	-
Supplementals	1,146,500	24,018	2%	-
Severance	500,000	22,881	5%	-
<b>Total Payroll</b>	<b>45,793,276</b>	<b>3,251,555</b>	<b>7%</b>	<b>-</b>
<b>Retirement/Insurance Benefits</b>				
All Other	119,194	13	0%	-
Berea-Midpark High School	5,425,681	394,848	7%	-
Berea-Midpark Middle School	5,221,657	394,420	8%	-
Grindstone Elementary	2,274,462	168,280	7%	-
Brook Park Elementary	2,912,224	216,780	7%	-
Big Creek Elementary	1,948,573	106,377	5%	-
Snow School	592,168	41,683	7%	-
Academic Affairs Department	232,454	24,233	10%	-
Technology Department	332,285	21,282	6%	-
Pupil Services Department	498,116	23,931	5%	-
Business Services / Custodian / Maintenance Department	466,980	41,551	9%	3,541
Transportation Department	1,377,403	24,555	2%	5,000
Personnel Department	162,306	12,108	7%	-
Community Relations Department	97,248	6,365	7%	-
Superintendent Department / Assistant Superintendent Department	210,933	17,861	8%	-
Treasurer Department	341,821	23,730	7%	-
Transfers/Advances/Debt/Unemployment	20,000	-	0%	-
Board of Education	1,836	-	0%	-
Tuition Payments	87,330	2,767	3%	59,563
Supplementals	-	-	0%	-
Severance	-	-	0%	-
<b>Total Retirement/Insurance Benefits</b>	<b>22,322,671</b>	<b>1,520,782</b>	<b>7%</b>	<b>68,104</b>
* % Used for July should equal 8%				

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	7/31/2023 Received/Used	% Rec'd/Used	7/31/2023 Encumbered
<b>EXPENDITURES (Continued)</b>				
<b>Purchased Services</b>				
Professional and Technical Services	70,800	45,233	64%	3,110
Instruction Services	2,416,877	37,604	2%	2,212,404
Health Services	527,278	-	0%	519,753
Management Services	147,729	47,320	32%	58,759
Data Processing Services	547,266	180,484	33%	147,634
Professional / Legal Services	510,415	16,210	3%	398,205
Other Professional and Technical Services	426,421	55,253	13%	262,898
Garbage Removal and Cleaning Services	23,000	604	3%	10,396
Repairs and Maintenance Services	451,347	25,479	6%	138,096
Property Insurance	334,072	332,889	100%	-
Rentals	324,302	19,575	6%	251,352
Lease Purchase Agreements	121,000	6,026	5%	114,974
Certificated Meeting Expenses	185,269	4,181	2%	64,148
Non-Certificated Travel Reimbursement	3,035	240	8%	2,000
Non-Certificated Meeting Expenses	2,661	333	13%	329
Certificated Travel Reimbursement	58,970	887	2%	37,684
Telephone Services	83,976	5,225	6%	59,907
Postage	18,700	930	5%	11,254
Postage Machine Rental	8,000	-	0%	-
Advertising	15,500	-	0%	500
Internet Access Services	62,307	33,877	54%	26,629
Other Communication Services	37,700	7,700	20%	29,867
Electricity	1,026,529	68,863	7%	957,667
Water and Sewage	335,687	22,177	7%	294,333
Gas	470,404	3,841	1%	426,590
Contracted Craft or Trade Services	10,884	-	0%	384
Tuition Paid to Other Districts	2,058,709	61,841	3%	1,730,374
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	100,000	209	0%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	-	0%	20,000
Transportation Purchased from Other District	53,410	-	0%	3,410
Transportation Purchased from Other Source	41,636	647	2%	30,989
Other Pupil Transportation Services	26,624	99	0%	2,284
<b>Total Purchased Services</b>	<b>10,879,258</b>	<b>977,726</b>	<b>9%</b>	<b>7,843,680</b>
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	7/31/2023 Received/Used	% Rec'd/Used	7/31/2023 Encumbered
<b>Supplies and Materials</b>				
Classroom Supplies	319,557	3,252	1%	81,489
Office Supplies	60,196	2,788	5%	9,640
Health and Hygiene Supplies	6,000	-	0%	-
Software Materials	41,225	2,000	5%	2,800
Other General Supplies	45,138	-	0%	5,500
New Textbooks	536,700	-	0%	277,902
Supplemental Textbooks	23,000	-	0%	18,700
Electronic Instructional Materials and Supplies	29,350	-	0%	-
New Library Books	4,992	(82)	-2%	56
Other Library Books	1,104	-	0%	4
Periodicals	160	-	0%	-
Electronic Media	250	-	0%	-
Electronic Subscription Services	66,279	400	1%	1,869
Food and Related Supplies and Materials	850	-	0%	-
Other Food	1,500	-	0%	-
Supplies and Materials for Operation, Maintenance and Repair	203,384	2,134	1%	1,250
Land	185,500	-	0%	29,200
Buildings	200,403	7,714	4%	51,823
Equipment and Furniture	2,000	-	0%	886
Supplies and Parts for Maintenance & Repair of Motor Vehicles	241,684	26,505	11%	142,139
Fuel	473,615	6,088	1%	215,365
Tires and Tubes	36,891	2,298	6%	14,593
<b>Total Supplies and Materials</b>	<b>2,480,779</b>	<b>53,097</b>	<b>2%</b>	<b>853,215</b>
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	7/31/2023 Received/Used	% Rec'd/Used	7/31/2023 Encumbered
<b>Capital Outlay</b>				
Buildings	300,000.00	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	124,035	12,279	10%	13,167
Technical Equipment	349,436	23,514	7%	36,175
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
<b>Total Capital Outlay</b>	<b>773,471</b>	<b>35,793</b>	<b>5%</b>	<b>49,342</b>
<b>Other</b>				
Dues and Fees	6,185	2,714	44%	968
Membership in Professional Organization	45,700	5,177	11%	7,556
Charges for Audit Examinations	54,500	-	0%	34,500
County Board of Education Contributions	220,000	2,956	1%	92,000
Property Tax Collection Fees	1,020,000	-	0%	-
Bank Charges	30,000	666	2%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	70,950	57,913	82%	13,036
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	-	0%	26
Student Activity Payments	25	-	0%	-
PBIS	15,557	-	0%	57
<b>Total Other</b>	<b>1,521,201</b>	<b>107,648</b>	<b>7%</b>	<b>148,143</b>
<b>Debt Service</b>				
Serial Bonds - Principal	925,000	-	0%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	652,089	-	0%	-
<b>Total Debt Service</b>	<b>1,577,089</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>85,347,745</b>	<b>5,946,601</b>	<b>7%</b>	<b>8,962,483</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>85,497,745</b>	<b>5,946,601</b>	<b>7%</b>	<b>8,962,483</b>
<b>EXCESS REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(4,283,704)</b>	<b>(367,992)</b>		
<b>BEGINNING CASH BALANCE</b>		<b>24,594,493</b>		
<b>ENDING CASH BALANCE</b>	<b>(4,283,704)</b>	<b>24,226,501</b>		<b>-</b>
* % Used for July should equal 8%				