



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

	FY 2024	FYTD	FYTD	FYTD
	FYTD Budget	8/31/2023	% Rec'd/Used	8/31/2023
		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	1,532,886	18%	
State Foundation (Restricted)	842,513	101,394	12%	
Property Tax Allocation	5,751,095	-	0%	
Other Operating Revenue	4,852,978	438,564	9%	
TOTAL REVENUE	80,620,829	29,473,462	37%	
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	30,783,957	38%	

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	8/31/2023	% Rec'd/Used	8/31/2023
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	226,763	32	0%	-
Berea-Midpark High School	10,269,329	1,649,532	16%	-
Berea-Midpark Middle School	10,451,834	1,674,799	16%	-
Grindstone Elementary	4,427,863	669,773	15%	-
Brook Park Elementary	5,563,644	878,625	16%	-
Big Creek Elementary	3,919,259	446,625	11%	-
Snow School	1,091,419	176,501	16%	-
Academic Affairs Department	530,950	101,888	19%	-
Technology Department	748,911	116,397	16%	-
Pupil Services Department	1,280,118	104,958	8%	-
Business Services / Custodian / Maintenance Department	1,007,845	265,535	26%	-
Transportation Department	2,977,468	163,536	5%	-
Personnel Department	346,296	65,681	19%	-
Community Relations Department	169,029	28,953	17%	-
Superintendent Department / Assistant Superintendent Department	461,617	81,368	18%	-
Treasurer Department	666,930	101,206	15%	-
Board of Education	7,500	-	0%	-
Supplementals	1,146,500	45,745	4%	-
Severance	500,000	77,150	15%	-
Total Payroll	45,793,276	6,648,304	15%	-
Retirement/Insurance Benefits				
All Other	119,194	82	0%	-
Berea-Midpark High School	5,425,681	805,424	15%	-
Berea-Midpark Middle School	5,221,657	789,860	15%	-
Grindstone Elementary	2,274,462	329,601	14%	-
Brook Park Elementary	2,912,224	441,933	15%	-
Big Creek Elementary	1,948,573	213,340	11%	-
Snow School	592,168	81,402	14%	-
Academic Affairs Department	232,454	27,352	12%	-
Technology Department	332,285	42,228	13%	-
Pupil Services Department	498,116	47,558	10%	-
Business Services / Custodian / Maintenance Department	466,980	82,844	18%	5,059
Transportation Department	1,377,403	49,832	4%	4,484
Personnel Department	162,306	25,257	16%	-
Community Relations Department	97,248	12,544	13%	-
Superintendent Department / Assistant Superintendent Department	210,933	37,231	18%	-
Treasurer Department	341,821	47,672	14%	-
Transfers/Advances/Debt/Unemployment	20,000	-	0%	-
Board of Education	1,836	-	0%	-
Tuition Payments	87,330	3,038	3%	59,292
Supplementals	-	-	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,322,671	3,037,198	14%	68,835
* % Used for August should equal 16%				

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

	FY 2024	FYTD	FYTD*	FYTD
	8/31/2023	8/31/2023	8/31/2023	8/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	65,325	45,233	69%	2,110
Instruction Services	2,411,877	48,950	2%	2,252,209
Health Services	527,278	5,301	1%	513,833
Management Services	147,729	51,744	35%	45,682
Data Processing Services	546,556	212,293	39%	173,410
Professional / Legal Services	510,415	51,912	10%	362,504
Other Professional and Technical Services	422,821	98,061	23%	233,906
Garbage Removal and Cleaning Services	23,000	2,158	9%	8,842
Repairs and Maintenance Services	451,347	48,780	11%	189,980
Property Insurance	334,072	332,889	100%	-
Rentals	324,302	167,909	52%	94,162
Lease Purchase Agreements	121,000	20,536	17%	100,464
Certificated Meeting Expenses	184,294	22,857	12%	70,231
Non-Certificated Travel Reimbursement	3,035	240	8%	2,000
Non-Certificated Meeting Expenses	2,661	333	13%	661
Certificated Travel Reimbursement	59,970	1,333	2%	39,402
Telephone Services	90,161	9,628	11%	55,504
Postage	18,700	3,881	21%	9,503
Postage Machine Rental	8,000	-	0%	-
Advertising	15,500	1,810	12%	400
Internet Access Services	62,307	46,377	74%	14,129
Other Communication Services	37,700	7,700	20%	29,867
Electricity	1,026,529	132,279	13%	886,775
Water and Sewage	334,687	27,903	8%	288,607
Gas	470,404	49,231	10%	381,200
Contracted Craft or Trade Services	10,884	-	0%	384
Tuition Paid to Other Districts	2,058,709	133,860	7%	1,662,388
Excess Costs	175,000	-	0%	-
Payment for the Special Education of Students in District	100,000	628	1%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	3,655	2%	20,000
Transportation Purchased from Other District	53,410	-	0%	3,410
Transportation Purchased from Other Source	41,636	2,460	6%	29,176
Other Pupil Transportation Services	26,624	194	1%	2,189
Total Purchased Services	10,869,683	1,530,136	14%	7,500,679
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	8/31/2023	8/31/2023	8/31/2023	8/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Supplies and Materials				
Classroom Supplies	319,459	45,147	14%	73,926
Office Supplies	59,809	7,793	13%	8,368
Health and Hygiene Supplies	6,000	-	0%	4,009
Software Materials	41,225	29,000	70%	5,544
Other General Supplies	45,138	2,875	6%	3,984
New Textbooks	535,500	28,332	5%	252,469
Supplemental Textbooks	23,000	13,400	58%	6,198
Electronic Instructional Materials and Supplies	29,350	-	0%	-
New Library Books	4,992	(2)	0%	212
Other Library Books	1,104	-	0%	282
Periodicals	160	-	0%	-
Electronic Media	250	-	0%	-
Electronic Subscription Services	69,879	400	1%	5,469
Food and Related Supplies and Materials	850	225	26%	322
Other Food	1,500	(106)	-7%	800
Supplies and Materials for Operation, Maintenance and Repair	203,384	21,590	11%	1,851
Land	185,500	47,296	25%	38,693
Buildings	200,403	19,394	10%	61,868
Equipment and Furniture	3,200	879	27%	1,988
Supplies and Parts for Maintenance & Repair of Motor Vehicles	241,684	64,569	27%	144,127
Fuel	473,615	6,088	1%	215,365
Tires and Tubes	36,891	7,645	21%	9,246
Total Supplies and Materials	2,483,894	294,525	12%	834,721
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	8/31/2023	8/31/2023	8/31/2023	8/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Capital Outlay				
Buildings	300,000.00	-	0%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	124,035	17,466	14%	13,071
Technical Equipment	354,436	31,115	9%	56,814
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	778,471	48,581	6%	69,885
Other				
Dues and Fees	6,185	3,682	60%	-
Membership in Professional Organization	47,160	8,627	18%	8,081
Charges for Audit Examinations	54,500	-	0%	34,500
County Board of Education Contributions	220,000	5,912	3%	92,000
Property Tax Collection Fees	1,020,000	328,593	32%	-
Bank Charges	30,000	962	3%	-
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	907	52%	26
Student Activity Payments	25	-	0%	-
PBIS	20,557	198	1%	6,067
Total Other	1,527,661	446,940	29%	151,787
Debt Service				
Serial Bonds - Principal	925,000	-	0%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	652,089	-	0%	-
Total Debt Service	1,577,089	-	0%	-
TOTAL EXPENDITURES	85,352,745	12,005,683	14%	8,625,908
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	85,502,745	12,005,683	14%	8,625,908
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,288,704)	18,778,274		
BEGINNING CASH BALANCE		24,594,493		
ENDING CASH BALANCE	(4,288,704)	43,372,767		-
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