



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 - April 30, 2024**

**General Fund**  
**Fiscal Year 2023-24**

Prepared by: *Jill A. Rowe, Treasurer/CFO*

	FY 2024	FYTD	FYTD	FYTD
	FYTD Budget	4/30/2024	% Rec'd/Used	4/30/2024
		Received/Used		Encumbered
<b>REVENUES</b>				
Real Estate Tax	55,253,374	55,629,495	101%	
Tangible Personal Property Tax	5,290,262	5,235,621	99%	
State Foundation (Unrestricted)	8,630,607	8,049,656	93%	
State Foundation (Restricted)	842,513	934,865	111%	
Property Tax Allocation	5,751,095	2,862,629	50%	
Other Operating Revenue	4,852,978	5,057,345	104%	
<b>TOTAL REVENUE</b>	<b>80,620,829</b>	<b>77,769,610</b>	<b>96%</b>	
<b>OTHER FINANCING SOURCES</b>				
Transfers-In	-	-	0%	
Advances-In	500,000	1,176,605	235%	
Other Financing Sources	93,212	138,635	149%	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>593,212</b>	<b>1,315,240</b>	<b>222%</b>	
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>81,214,041</b>	<b>79,084,850</b>	<b>97%</b>	

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	4/30/2024	% Rec'd/Used	4/30/2024
EXPENDITURES		Received/Used		Encumbered
<b>Payroll</b>				
All Other	-	43,616	0%	-
Berea-Midpark High School	10,269,329	8,537,790	83%	-
Berea-Midpark Middle School	10,451,834	8,249,968	79%	-
Grindstone Elementary	4,427,863	3,618,603	82%	-
Brook Park Elementary	5,777,407	5,022,102	87%	-
Big Creek Elementary	3,919,259	2,770,241	71%	-
Snow School	1,091,419	973,675	89%	-
Academic Affairs Department	573,950	472,038	82%	-
Technology Department	748,911	587,492	78%	-
Pupil Services Department	1,280,118	499,852	39%	-
Business Services / Custodian / Maintenance Department	1,007,845	933,043	93%	-
Transportation Department	2,977,468	2,484,300	83%	-
Personnel Department	346,296	272,354	79%	-
Community Relations Department	169,029	110,112	65%	-
Superintendent Department / Assistant Superintendent Department	461,617	384,510	83%	-
Treasurer Department	666,930	495,775	74%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,145,350	906,476	79%	-
Severance	500,000	612,604	123%	-
<b>Total Payroll</b>	<b>45,822,126</b>	<b>36,982,049</b>	<b>81%</b>	<b>-</b>
<b>Retirement/Insurance Benefits</b>				
All Other	-	21,303	0%	-
Berea-Midpark High School	5,425,681	4,358,080	80%	-
Berea-Midpark Middle School	5,221,657	4,055,046	78%	-
Grindstone Elementary	2,274,462	1,787,590	79%	-
Brook Park Elementary	3,023,392	2,593,840	86%	-
Big Creek Elementary	1,948,573	1,404,697	72%	-
Snow School	592,168	486,848	82%	-
Academic Affairs Department	249,179	248,698	100%	-
Technology Department	332,285	254,167	76%	-
Pupil Services Department	498,116	222,836	45%	-
Business Services / Custodian / Maintenance Department	464,980	378,890	81%	1,410
Transportation Department	1,369,703	1,064,174	78%	1,384
Personnel Department	162,306	127,258	78%	-
Community Relations Department	97,248	59,320	61%	-
Superintendent Department / Assistant Superintendent Department	210,933	179,951	85%	-
Treasurer Department	341,821	255,351	75%	-
Transfers/Advances/Debt/Unemployment	20,000	772	4%	-
Board of Education	1,836	1,723	94%	-
Tuition Payments	67,330	8,894	13%	36,106
Supplementals	-	11,367	0%	-
Severance	-	-	0%	-
<b>Total Retirement/Insurance Benefits</b>	<b>22,301,671</b>	<b>17,520,805</b>	<b>79%</b>	<b>38,900</b>
* % Used for April should equal 83%				

**Berea City School District Board of Education**  
**Revenue and Expenditure Report for the Month - April 30, 2024**  
**Fiscal Year 2023-24**  
**Prepared by: Jill A. Rowe, Treasurer**

	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	4/30/2024	% Rec'd/Used	4/30/2024
		Received/Used		Encumbered
<b>EXPENDITURES (Continued)</b>				
<b>Purchased Services</b>				
Professional and Technical Services	103,909	97,762	94%	4,955
Instruction Services	2,296,381	1,915,514	83%	358,305
Health Services	524,860	371,675	71%	144,956
Management Services	158,729	94,008	59%	25,185
Data Processing Services	613,647	389,498	63%	160,539
Professional / Legal Services	510,415	197,100	39%	167,823
Other Professional and Technical Services	422,821	320,114	76%	87,208
Garbage Removal and Cleaning Services	17,500	9,319	53%	3,181
Repairs and Maintenance Services	461,442	283,147	61%	140,790
Property Insurance	334,072	332,889	100%	-
Rentals	341,102	260,412	76%	59,965
Lease Purchase Agreements	121,000	79,689	66%	41,311
Certificated Meeting Expenses	343,942	122,768	36%	30,992
Non-Certificated Travel Reimbursement	2,240	1,760	79%	480
Non-Certificated Meeting Expenses	2,661	1,475	55%	498
Certificated Travel Reimbursement	57,233	29,266	51%	12,183
Telephone Services	92,161	51,217	56%	37,131
Postage	20,210	20,626	102%	2,412
Postage Machine Rental	8,000	-	0%	-
Advertising	15,670	10,106	64%	2,916
Internet Access Services	61,307	60,507	99%	490
Other Communication Services	7,700	7,700	100%	29,867
Electricity	1,026,529	721,852	70%	297,202
Water and Sewage	334,687	180,312	54%	91,932
Gas	462,014	232,349	50%	126,492
Contracted Craft or Trade Services	7,584	283	4%	490
Tuition Paid to Other Districts	2,165,456	1,525,700	70%	432,872
Excess Costs	175,000	115,632	66%	-
Payment for the Special Education of Students in District	100,000	56,799	57%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	175,639	100%	6,694
Transportation Purchased from Other District	50,000	-	0%	-
Transportation Purchased from Other Source	75,636	16,033	21%	59,603
Other Pupil Transportation Services	19,799	13,877	70%	968
Other Purchased Services	32,850	10,790	33%	5,815
<b>Total Purchased Services</b>	<b>11,170,307</b>	<b>7,709,711</b>	<b>69%</b>	<b>2,361,004</b>
* % Used for April should equal 83%				

**Berea City School District Board of Education**  
**Revenue and Expenditure Report for the Month - April 30, 2024**  
**General Fund**  
**Prepared by: Jill A. Rowe, Treasurer**

	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	4/30/2024	% Rec'd/Used	4/30/2024
		Received/Used		Encumbered
<b>Supplies and Materials</b>				
Classroom Supplies	350,193	225,727	64%	44,349
Office Supplies	69,148	38,568	56%	11,267
Health and Hygiene Supplies	6,000	5,912	99%	-
Software Materials	38,855	33,685	87%	4,027
Other General Supplies	45,138	33,094	73%	19,050
New Textbooks	289,271	289,271	100%	-
Supplemental Textbooks	30,135	24,970	83%	-
Electronic Instructional Materials and Supplies	35,350	4,625	13%	35
New Library Books	5,329	2,596	49%	926
Other Library Books	1,176	882	75%	-
Periodicals	-	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	66,007	5,544	8%	915
Food and Related Supplies and Materials	847	768	91%	79
Other Food	1,500	651	43%	809
Supplies and Materials for Operation, Maintenance and Repair	195,247	141,269	72%	52,254
Land	194,400	129,614	67%	51,387
Buildings	213,103	152,775	72%	49,092
Equipment and Furniture	37,429	36,127	97%	100
Supplies and Parts for Maintenance & Repair of Motor Vehicles	251,747	211,491	84%	40,002
Fuel	427,324	308,647	72%	72,642
Tires and Tubes	43,885	43,098	98%	781
<b>Total Supplies and Materials</b>	<b>2,302,788</b>	<b>1,689,315</b>	<b>73%</b>	<b>348,391</b>
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	4/30/2024 Received/Used	% Rec'd/Used	4/30/2024 Encumbered
<b>Capital Outlay</b>				
Buildings	323,367.52	26,217.00	8%	241,217.00
Improvement Other Than Buildings	-	-	0%	-
Equipment	127,723	63,440	50%	44,855
Technical Equipment	326,228	125,947	39%	166,707
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
<b>Total Capital Outlay</b>	<b>777,319</b>	<b>215,604</b>	<b>28%</b>	<b>452,780</b>
<b>Other</b>				
Dues and Fees	5,145	4,007	78%	1,782
Membership in Professional Organization	46,349	28,629	62%	1,873
Charges for Audit Examinations	54,500	51,069	94%	6,081
County Board of Education Contributions	220,000	117,617	53%	3,008
Property Tax Collection Fees	922,510	850,895	92%	-
Bank Charges	30,000	33,004	110%	-
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	53,534	40,187	75%	2,035
Awards/Prizes for Competitions	230	224	98%	-
Other Miscellaneous Expenditures	1,497	1,289	86%	-
Student Activity Payments	25	-	0%	-
PBIS	32,057	13,235	41%	8,038
<b>Total Other</b>	<b>1,436,796</b>	<b>1,199,993</b>	<b>84%</b>	<b>33,929</b>
<b>Debt Service</b>				
Serial Bonds - Principal	925,000	925,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	652,089	652,089	100%	-
<b>Total Debt Service</b>	<b>1,577,089</b>	<b>1,577,089</b>	<b>100%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>85,388,095</b>	<b>66,894,566</b>	<b>78%</b>	<b>3,235,004</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>66,894,566</b>	<b>78%</b>	<b>3,235,004</b>
<b>EXCESS REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(4,324,054)</b>	<b>12,190,285</b>		
<b>BEGINNING CASH BALANCE</b>		<b>24,594,493</b>		
<b>ENDING CASH BALANCE</b>	<b>(4,324,054)</b>	<b>36,784,778</b>		<b>-</b>
* % Used for April should equal 83%				