



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	5/31/2024	% Rec'd/Used	5/31/2024
		Received/Used		Encumbered
REVENUES				
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	8,849,843	103%	
State Foundation (Restricted)	842,513	998,722	119%	
Property Tax Allocation	5,751,095	5,742,536	100%	
Other Operating Revenue	4,852,978	5,238,509	108%	
TOTAL REVENUE	80,620,829	81,694,727	101%	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	500,000	1,176,605	235%	
Other Financing Sources	93,212	145,937	157%	
TOTAL OTHER FINANCING SOURCES	593,212	1,322,542	223%	
TOTAL REVENUE AND OTHER SOURCES	81,214,041	83,017,268	102%	

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	5/31/2024	% Rec'd/Used	5/31/2024
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	-	55,045	0%	-
Berea-Midpark High School	10,269,329	9,396,309	91%	-
Berea-Midpark Middle School	10,451,834	9,057,032	87%	-
Grindstone Elementary	4,427,863	3,988,687	90%	-
Brook Park Elementary	5,777,407	5,540,650	96%	-
Big Creek Elementary	3,919,259	3,064,256	78%	-
Snow School	1,091,419	1,077,482	99%	-
Academic Affairs Department	573,950	519,772	91%	-
Technology Department	748,911	645,274	86%	-
Pupil Services Department	1,280,118	548,732	43%	-
Business Services / Custodian / Maintenance Department	1,007,845	1,009,852	100%	-
Transportation Department	2,977,468	2,807,162	94%	-
Personnel Department	346,296	297,452	86%	-
Community Relations Department	169,029	119,330	71%	-
Superintendent Department / Assistant Superintendent Department	461,617	423,047	92%	-
Treasurer Department	666,930	543,964	82%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,145,350	1,167,054	102%	-
Severance	500,000	612,604	123%	-
Total Payroll	45,822,126	40,881,202	89%	-
Retirement/Insurance Benefits				
All Other	-	26,123	0%	-
Berea-Midpark High School	5,425,681	4,815,482	89%	-
Berea-Midpark Middle School	5,221,657	4,470,041	86%	-
Grindstone Elementary	2,274,462	1,984,096	87%	-
Brook Park Elementary	3,023,392	2,863,635	95%	-
Big Creek Elementary	1,948,573	1,557,820	80%	-
Snow School	592,168	538,017	91%	-
Academic Affairs Department	249,179	270,719	109%	-
Technology Department	332,285	278,006	84%	-
Pupil Services Department	498,116	244,538	49%	-
Business Services / Custodian / Maintenance Department	464,980	412,657	89%	1,242
Transportation Department	1,369,703	1,194,458	87%	781
Personnel Department	162,306	139,189	86%	-
Community Relations Department	97,248	64,047	66%	-
Superintendent Department / Assistant Superintendent Department	210,933	197,727	94%	-
Treasurer Department	341,821	280,447	82%	-
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%	-
Total Retirement/Insurance Benefits	22,301,671	19,359,758	87%	38,129
* % 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	5/31/2024 Received/Used	% Rec'd/Used	5/31/2024 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	103,909	98,422	95%	4,295
Instruction Services	2,296,171	2,019,955	88%	252,309
Health Services	524,860	373,220	71%	143,412
Management Services	158,729	99,311	63%	25,633
Data Processing Services	582,977	455,578	78%	64,384
Professional / Legal Services	510,415	216,857	42%	148,067
Other Professional and Technical Services	420,821	357,453	85%	49,869
Garbage Removal and Cleaning Services	17,500	9,923	57%	4,527
Repairs and Maintenance Services	458,742	324,336	71%	101,873
Property Insurance	334,072	332,889	100%	-
Rentals	341,102	273,764	80%	48,358
Lease Purchase Agreements	121,000	96,699	80%	24,301
Certificated Meeting Expenses	248,899	128,817	52%	25,815
Non-Certificated Travel Reimbursement	2,240	1,760	79%	480
Non-Certificated Meeting Expenses	2,661	1,475	55%	498
Certificated Travel Reimbursement	56,268	29,841	53%	11,640
Telephone Services	92,161	52,301	57%	36,047
Postage	20,210	22,116	109%	2,436
Postage Machine Rental	8,000	512	6%	-
Advertising	15,670	13,022	83%	-
Internet Access Services	61,307	60,507	99%	490
Other Communication Services	7,700	37,567	488%	-
Electricity	1,026,529	798,323	78%	220,731
Water and Sewage	334,687	193,873	58%	78,371
Gas	462,014	258,234	56%	111,759
Contracted Craft or Trade Services	7,584	568	7%	170
Tuition Paid to Other Districts	2,165,456	1,692,976	78%	286,429
Excess Costs	175,000	161,885	93%	-
Payment for the Special Education of Students in District	100,000	71,830	72%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	193,369	110%	4,194
Transportation Purchased from Other District	66,700	-	0%	66,693
Transportation Purchased from Other Source	75,636	35,203	47%	40,433
Other Pupil Transportation Services	19,799	13,972	71%	872
Other Purchased Services	32,850	10,790	33%	11,815
Total Purchased Services	11,055,419	8,441,239	76%	1,793,650
* % Used for April should equal 83%				

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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	5/31/2024	% Rec'd/Used	5/31/2024
		Received/Used		Encumbered
Supplies and Materials				
Classroom Supplies	333,335	251,785	76%	18,459
Office Supplies	64,387	42,836	67%	8,271
Health and Hygiene Supplies	6,000	5,912	99%	-
Software Materials	38,855	34,455	89%	3,257
Other General Supplies	47,138	35,848	76%	18,649
New Textbooks	528,017	289,271	55%	238,746
Supplemental Textbooks	24,970	24,970	100%	-
Electronic Instructional Materials and Supplies	22,460	4,625	21%	35
New Library Books	5,329	3,207	60%	298
Other Library Books	1,176	882	75%	-
Periodicals	-	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	6,757	5,564	82%	895
Food and Related Supplies and Materials	847	768	91%	79
Other Food	1,500	1,115	74%	299
Supplies and Materials for Operation, Maintenance and Repair	195,247	172,329	88%	21,209
Land	194,400	142,927	74%	39,614
Buildings	213,103	162,508	76%	40,364
Equipment and Furniture	36,516	36,127	99%	100
Supplies and Parts for Maintenance & Repair of Motor Vehicles	251,747	228,229	91%	23,567
Fuel	410,624	353,678	86%	27,610
Tires and Tubes	43,885	43,098	98%	781
Total Supplies and Materials	2,426,997	1,840,745	76%	442,243
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	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	5/31/2024 Received/Used	% Rec'd/Used	5/31/2024 Encumbered
Capital Outlay				
Buildings	323,367.52	118,973.00	37%	148,461.00
Improvement Other Than Buildings	-	-	0%	-
Equipment	126,834	92,244	73%	20,328
Technical Equipment	326,228	144,016	44%	148,533
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	776,429	355,233	46%	317,322
Other				
Dues and Fees	5,145	5,789	113%	-
Membership in Professional Organization	37,918	28,629	76%	1,873
Charges for Audit Examinations	54,500	51,069	94%	6,081
County Board of Education Contributions	220,000	120,448	55%	3,008
Property Tax Collection Fees	922,510	856,834	93%	-
Bank Charges	30,000	33,453	112%	-
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	15,586	49%	6,158
Total Other	1,428,365	1,213,345	85%	30,267
Debt Service				
Serial Bonds - Principal	925,000	925,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	652,089	652,089	100%	-
Total Debt Service	1,577,089	1,577,089	100%	-
TOTAL EXPENDITURES	85,388,095	73,668,612	86%	2,621,611
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	73,668,612	86%	2,621,611
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,324,054)	9,348,656		
BEGINNING CASH BALANCE		24,594,493		
ENDING CASH BALANCE	(4,324,054)	33,943,149		-
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