



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 - June 30, 2024

General Fund
Fiscal Year 2023-24

Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2024	FYTD	FYTD	FYTD
	FYTD Budget	6/30/2024	% Rec'd/Used	6/30/2024
		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	9,594,764	111%	
State Foundation (Restricted)	842,513	1,537,820	183%	
Property Tax Allocation	5,751,095	5,742,536	100%	
Other Operating Revenue	4,852,978	5,415,022	112%	
TOTAL REVENUE	80,620,829	83,155,258	103%	
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	84,477,799	104%	

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	FY 2024 FYTD Budget	FYTD 6/30/2024 Received/Used	FYTD* % Rec'd/Used	FYTD 6/30/2024 Encumbered
EXPENDITURES				
Payroll				
All Other	-	61,906	0%	-
Berea-Midpark High School	10,269,329	10,263,949	100%	-
Berea-Midpark Middle School	10,451,834	9,881,566	95%	-
Grindstone Elementary	4,427,863	4,357,772	98%	-
Brook Park Elementary	5,777,407	6,059,093	105%	-
Big Creek Elementary	3,919,259	3,363,138	86%	-
Snow School	1,091,419	1,175,397	108%	-
Academic Affairs Department	573,950	566,457	99%	-
Technology Department	748,911	703,251	94%	-
Pupil Services Department	1,280,118	604,181	47%	-
Business Services / Custodian / Maintenance Department	1,007,845	1,100,196	109%	-
Transportation Department	2,977,468	3,058,848	103%	-
Personnel Department	346,296	323,783	93%	-
Community Relations Department	169,029	128,547	76%	-
Superintendent Department / Assistant Superintendent Department	461,617	464,657	101%	-
Treasurer Department	666,930	593,943	89%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,145,350	1,315,711	115%	-
Severance	500,000	620,242	124%	-
Total Payroll	45,822,126	44,650,136	97%	-
Retirement/Insurance Benefits				
All Other	-	26,987	0%	-
Berea-Midpark High School	5,425,681	5,237,107	97%	-
Berea-Midpark Middle School	5,221,657	4,866,216	93%	-
Grindstone Elementary	2,274,462	2,173,684	96%	-
Brook Park Elementary	3,023,392	3,125,070	103%	-
Big Creek Elementary	1,948,573	1,709,613	88%	-
Snow School	592,168	584,543	99%	-
Academic Affairs Department	249,179	292,741	117%	-
Technology Department	332,285	301,324	91%	-
Pupil Services Department	498,116	268,617	54%	-
Business Services / Custodian / Maintenance Department	464,980	449,205	97%	1,075
Transportation Department	1,369,703	1,298,291	95%	400
Personnel Department	162,306	151,451	93%	-
Community Relations Department	97,248	68,775	71%	-
Superintendent Department / Assistant Superintendent Department	210,933	216,516	103%	-
Treasurer Department	341,821	306,157	90%	-
Transfers/Advances/Debt/Unemployment	20,000	772	4%	-
Board of Education	1,836	1,723	94%	-
Tuition Payments	67,330	10,686	16%	14,500
Supplementals	-	15,164	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	22,301,671	21,104,643	95%	15,974
* % Used for June should equal 100%				

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

	FY 2024	FYTD	FYTD*	FYTD
	FYTD Budget	6/30/2024	% Rec'd/Used	6/30/2024
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	103,909	97,922	94%	3,990
Instruction Services	2,296,171	2,201,798	96%	73,993
Health Services	524,860	374,505	71%	142,110
Management Services	158,729	103,353	65%	21,180
Data Processing Services	596,977	467,872	78%	38,437
Professional / Legal Services	510,415	257,325	50%	107,598
Other Professional and Technical Services	420,821	372,131	88%	25,774
Garbage Removal and Cleaning Services	17,500	10,527	60%	3,923
Repairs and Maintenance Services	458,742	334,162	73%	115,526
Property Insurance	334,072	332,889	100%	-
Rentals	341,102	315,874	93%	7,748
Lease Purchase Agreements	121,000	103,542	86%	17,458
Certificated Meeting Expenses	248,899	131,291	53%	11,443
Non-Certificated Travel Reimbursement	2,240	1,845	82%	395
Non-Certificated Meeting Expenses	2,661	1,613	61%	318
Certificated Travel Reimbursement	56,268	31,531	56%	6,426
Telephone Services	92,161	75,916	82%	11,954
Postage	20,210	23,695	117%	571
Postage Machine Rental	8,000	512	6%	-
Advertising	15,670	13,022	83%	-
Internet Access Services	61,307	60,985	99%	-
Other Communication Services	7,700	37,567	488%	-
Electricity	1,026,529	888,260	87%	128,919
Water and Sewage	334,687	216,315	65%	55,929
Gas	462,014	262,260	57%	107,732
Contracted Craft or Trade Services	7,584	831	11%	-
Tuition Paid to Other Districts	2,165,456	1,882,186	87%	83,614
Excess Costs	175,000	208,138	119%	-
Payment for the Special Education of Students in District	100,000	86,614	87%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	-	-	0%	-
Other Payments	176,000	214,931	122%	423
Transportation Purchased from Other District	66,700	67,463	101%	-
Transportation Purchased from Other Source	75,636	37,089	49%	38,547
Other Pupil Transportation Services	19,799	21,059	106%	754
Other Purchased Services	32,850	18,150	55%	3,719
Total Purchased Services	11,069,419	9,257,066	84%	1,036,229
* % Used for June should equal 100%				

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General Fund
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	FY 2024	FYTD	FYTD*	FYTD
	6/30/2024	6/30/2024	6/30/2024	6/30/2024
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Supplies and Materials				
Classroom Supplies	333,335	263,009	79%	22,654
Office Supplies	64,387	48,366	75%	2,400
Health and Hygiene Supplies	6,000	5,912	99%	-
Software Materials	38,855	34,455	89%	2,744
Other General Supplies	47,138	50,168	106%	3,356
New Textbooks	528,017	527,358	100%	-
Supplemental Textbooks	24,970	24,970	100%	-
Electronic Instructional Materials and Supplies	22,460	4,625	21%	-
New Library Books	5,329	3,492	66%	7
Other Library Books	1,176	882	75%	-
Periodicals	-	-	0%	-
Electronic Media	-	-	0%	-
Electronic Subscription Services	6,757	5,584	83%	875
Food and Related Supplies and Materials	847	768	91%	79
Other Food	1,500	1,175	78%	-
Supplies and Materials for Operation, Maintenance and Repair	195,247	192,240	98%	1,297
Land	194,400	147,318	76%	35,199
Buildings	213,103	170,195	80%	35,095
Equipment and Furniture	36,516	36,152	99%	-
Supplies and Parts for Maintenance & Repair of Motor Vehicles	253,097	234,225	93%	17,726
Fuel	409,274	369,525	90%	11,763
Tires and Tubes	43,885	43,098	98%	-
Total Supplies and Materials	2,426,997	2,164,129	89%	133,195
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	6/30/2024	6/30/2024	6/30/2024	6/30/2024
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Capital Outlay				
Buildings	323,367.52	247,830.00	77%	17,589.00
Improvement Other Than Buildings	-	-	0%	-
Equipment	112,834	96,961	86%	15,597
Technical Equipment	326,228	160,407	49%	124,916
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	762,429	505,198	66%	158,103
Other				
Dues and Fees	5,145	5,789	113%	-
Membership in Professional Organization	37,918	28,629	76%	830
Charges for Audit Examinations	54,500	51,069	94%	3,200
County Board of Education Contributions	220,000	123,280	56%	3,008
Property Tax Collection Fees	922,510	856,834	93%	-
Bank Charges	30,000	33,483	112%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	70,950	60,030	85%	920
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	20,778	65%	301
Total Other	1,428,365	1,221,592	86%	10,293
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	80,479,853	94%	1,353,794
OTHER FINANCING USES				
Transfers-Out	50,000	35,869	72%	-
Advances-Out	100,000	1,269,104	1269%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	150,000	1,304,973	870%	-
TOTAL EXPENDITURE AND OTHER USES	85,538,095	81,784,826	96%	1,353,794
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(4,324,054)	2,692,974		
BEGINNING CASH BALANCE		24,594,493		
ENDING CASH BALANCE	(4,324,054)	27,287,467		-
* % Used for June should equal 100%				