



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 - May 31, 2023

General Fund
Fiscal Year 2022-23

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

	FY 2023	FYTD	FYTD	FYTD
	FYTD Budget	5/31/2023	% Rec'd/Used	5/31/2023
		Received/Used		Encumbered
REVENUES				
Real Estate Tax	54,960,656	55,157,940	100%	
Tangible Personal Property Tax	4,938,223	4,979,846	101%	
State Foundation (Unrestricted)	8,240,995	7,829,214	95%	
State Foundation (Restricted)	885,868	545,017	62%	
Property Tax Allocation	6,519,185	6,352,768	97%	
Other Operating Revenue	3,918,300	4,533,251	116%	
TOTAL REVENUE	79,463,227	79,398,037	100%	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	1,000,000	956,079	96%	
Other Financing Sources	200,000	95,524	48%	
TOTAL OTHER FINANCING SOURCES	1,200,000	1,051,604	88%	
TOTAL REVENUE AND OTHER SOURCES	80,663,227	80,449,641	100%	

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	FY 2023	FYTD	FYTD*	FYTD
	5/31/2023	5/31/2023	5/31/2023	5/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES				
Payroll				
All Other	222,176	14,471	7%	-
Berea-Midpark High School	9,991,410	9,015,547	90%	-
Berea-Midpark Middle School	10,423,386	9,343,950	90%	-
Grindstone Elementary	3,746,362	3,695,448	99%	-
Brook Park Elementary	5,805,046	5,294,834	91%	-
Big Creek Elementary	3,280,128	2,724,918	83%	-
Snow School	1,099,878	996,885	91%	-
Academic Affairs Department	431,036	400,715	93%	-
Technology Department	790,888	643,676	81%	-
Pupil Services Department	433,921	399,875	92%	-
Business Services / Custodian / Maintenance Department	982,223	919,627	94%	-
Transportation Department	3,026,607	2,891,182	96%	-
Personnel Department	333,591	308,588	93%	-
Community Relations Department	173,188	156,206	90%	-
Superintendent Department / Assistant Superintendent Department	468,907	418,042	89%	-
Treasurer Department	639,818	586,730	92%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,146,500	1,143,692	100%	-
Severance	500,000	468,738	94%	-
Total Payroll	43,502,566	39,430,625	91%	-
Retirement/Insurance Benefits				
All Other	115,130	10,588	9%	-
Berea-Midpark High School	5,541,641	4,682,529	84%	-
Berea-Midpark Middle School	5,410,038	4,640,308	86%	-
Grindstone Elementary	2,029,271	1,910,903	94%	-
Brook Park Elementary	3,063,597	2,767,115	90%	-
Big Creek Elementary	1,701,923	1,355,248	80%	-
Snow School	519,399	497,038	96%	-
Academic Affairs Department	174,475	184,893	106%	-
Technology Department	353,162	285,622	81%	-
Pupil Services Department	217,388	195,775	90%	-
Business Services / Custodian / Maintenance Department	446,214	403,343	90%	986
Transportation Department	1,380,112	1,241,484	90%	3,333
Personnel Department	144,062	140,785	98%	-
Community Relations Department	95,776	87,314	91%	-
Superintendent Department / Assistant Superintendent Department	201,023	191,586	95%	-
Treasurer Department	325,407	301,309	93%	-
Transfers/Advances/Debt/Unemployment	20,000	1,553	8%	-
Board of Education	1,836	1,082	59%	-
Tuition Payments	76,335	9,166	12%	40,484
Supplementals	-	5,030	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	21,816,788	18,912,672	87%	44,803
* % Used for May should equal 92%				

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	FY 2023	FYTD	FYTD*	FYTD
	5/31/2023	5/31/2023	5/31/2023	5/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	146,281	71,803	49%	22,479
Instruction Services	3,188,481	2,553,288	80%	468,481
Health Services	487,138	358,217	74%	115,938
Management Services	117,612	76,149	65%	23,000
Data Processing Services	685,999	489,024	71%	31,861
Professional / Legal Services	347,278	231,292	67%	129,099
Other Professional and Technical Services	352,486	226,653	64%	61,073
Garbage Removal and Cleaning Services	15,929	13,470	85%	2,459
Repairs and Maintenance Services	450,462	372,497	83%	55,636
Property Insurance	280,346	280,206	100%	-
Rentals	306,458	246,549	80%	60,164
Lease Purchase Agreements	90,528	63,148	70%	8,407
Certificated Meeting Expenses	228,994	90,655	40%	28,459
Non-Certificated Travel Reimbursement	3,035	1,665	55%	715
Non-Certificated Meeting Expenses	2,226	1,429	64%	736
Certificated Travel Reimbursement	54,383	21,098	39%	15,048
Telephone Services	78,840	59,010	75%	12,976
Postage	26,722	14,100	53%	3,113
Postage Machine Rental	6,500	7,804	120%	-
Advertising	15,300	13,915	91%	1,925
Internet Access Services	78,572	66,385	84%	2,187
Other Communication Services	37,700	37,567	100%	-
Electricity	879,200	733,461	83%	142,698
Water and Sewage	310,230	190,424	61%	79,029
Gas	415,558	198,559	48%	114,149
Contracted Craft or Trade Services	12,701	2,400	19%	3,984
Tuition Paid to Other Districts	2,015,860	1,721,114	85%	275,973
Excess Costs	105,000	130,556	124%	-
Payment for the Special Education of Students in District	100,000	79,281	79%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	160,784	86%	-
Transportation Purchased from Other District	50,000	539	1%	49,400
Transportation Purchased from Other Source	39,458	23,586	60%	5,436
Other Pupil Transportation Services	40,762	1,516	4%	784
Total Purchased Services	11,174,813	8,538,399	76%	1,742,960
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	5/31/2023	5/31/2023	5/31/2023	5/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Supplies and Materials				
Classroom Supplies	359,707	264,876	74%	21,152
Office Supplies	69,666	41,250	59%	11,378
Health and Hygiene Supplies	6,202	3,698	60%	57
Software Materials	36,157	35,219	97%	-
Other General Supplies	59,246	17,972	30%	8,935
New Textbooks	567,333	572,333	101%	-
Supplemental Textbooks	30,293	8,647	29%	-
Electronic Instructional Materials and Supplies	84,131	39,387	47%	-
New Library Books	7,477	5,122	69%	1,870
Other Library Books	2,109	1,199	57%	41
Periodicals	167	165	99%	-
Electronic Media	447	133	30%	-
Electronic Subscription Services	133,258	109,894	82%	750
Food and Related Supplies and Materials	850	451	53%	376
Other Food	1,928	486	25%	216
Supplies and Materials for Operation, Maintenance and Repair	175,622	171,997	98%	4,606
Land	190,816	190,316	100%	500
Buildings	193,677	167,299	86%	25,959
Equipment and Furniture	4,287	1,945	45%	-
Supplies and Parts for Maintenance & Repair of Motor Vehicles	211,430	143,162	68%	50,651
Fuel	449,751	382,164	85%	42,192
Tires and Tubes	36,000	33,109	92%	1,891
Total Supplies and Materials	2,621,404	2,190,823	84%	170,575
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	5/31/2023	5/31/2023	5/31/2023	5/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Capital Outlay				
Buildings	328,727.93	301,545.98	92%	1,942.50
Improvement Other Than Buildings	-	-	0%	-
Equipment	119,580	64,982	54%	10,210
Technical Equipment	456,694	348,689	76%	86,016
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	905,001	715,217	79%	98,168
Other				
Dues and Fees	6,110	3,575	59%	1,775
Membership in Professional Organization	66,049	50,685	77%	1,196
Charges for Audit Examinations	50,000	52,216	104%	7,000
County Board of Education Contributions	140,000	115,017	82%	9,675
Property Tax Collection Fees	850,000	1,025,572	121%	-
Bank Charges	30,000	26,418	88%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	47,928	(3,692)	-8%	-
Fidelity Bond Premium	1,931	1,475	76%	-
Judgements	-	-	0%	-
Out of Court Settlements	-	-	0%	-
Taxes and Assessments	17,700	17,093	97%	-
Awards/Prizes for Competitions	375	347	93%	-
Other Miscellaneous Expenditures	3,341	2,479	74%	556
Student Activity Payments	25	-	0%	-
PBIS	20,500	11,636	57%	4,792
Total Other	1,233,959	1,302,822	106%	24,994
Debt Service				
Serial Bonds - Principal	908,000	908,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	673,602	673,602	100%	-
Total Debt Service	1,581,602	1,581,602	100%	-
TOTAL EXPENDITURES	82,836,133	72,672,160	88%	2,081,499
OTHER FINANCING USES				
Transfers-Out	50,000	-	0%	-
Advances-Out	480,885	-	0%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	530,885	-	0%	-
TOTAL EXPENDITURE AND OTHER USES	83,367,018	72,672,160	87%	2,081,499
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(2,703,791)	7,777,481		
BEGINNING CASH BALANCE		22,311,196		
ENDING CASH BALANCE	(2,703,791)	30,088,677		-
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