



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, 2023

General Fund
Fiscal Year 2022-23

Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2023	FYTD	FYTD	FYTD
	FYTD Budget	4/30/2023	% Rec'd/Used	4/30/2023
		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	7,153,959	87%	
State Foundation (Restricted)	885,868	493,735	56%	
Property Tax Allocation	6,519,185	3,193,267	49%	
Other Operating Revenue	3,918,300	4,416,843	113%	
TOTAL REVENUE	79,463,227	75,395,590	95%	
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	76,447,194	95%	

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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	4/30/2023	% Rec'd/Used	4/30/2023
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	222,176	15,466	7%	-
Berea-Midpark High School	9,991,410	8,183,912	82%	-
Berea-Midpark Middle School	10,423,386	8,482,000	81%	-
Grindstone Elementary	3,746,362	3,352,623	89%	-
Brook Park Elementary	5,805,046	4,803,244	83%	-
Big Creek Elementary	3,280,128	2,471,819	75%	-
Snow School	1,099,878	887,314	81%	-
Academic Affairs Department	431,036	365,455	85%	-
Technology Department	790,888	583,183	74%	-
Pupil Services Department	433,921	363,506	84%	-
Business Services / Custodian / Maintenance Department	982,223	839,491	85%	-
Transportation Department	3,026,607	2,568,716	85%	-
Personnel Department	333,591	280,514	84%	-
Community Relations Department	173,188	142,475	82%	-
Superintendent Department / Assistant Superintendent Department	468,907	380,953	81%	-
Treasurer Department	639,818	533,332	83%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,146,500	858,515	75%	-
Severance	500,000	467,250	93%	-
Total Payroll	43,502,566	35,587,268	82%	-
Retirement/Insurance Benefits				
All Other	115,582	30,760	27%	-
Berea-Midpark High School	5,541,641	4,218,039	76%	-
Berea-Midpark Middle School	5,410,038	4,197,459	78%	-
Grindstone Elementary	2,029,271	1,734,585	85%	-
Brook Park Elementary	3,063,597	2,486,264	81%	-
Big Creek Elementary	1,701,472	1,231,702	72%	-
Snow School	519,399	445,167	86%	-
Academic Affairs Department	174,475	168,091	96%	-
Technology Department	353,162	257,880	73%	-
Pupil Services Department	217,388	178,013	82%	-
Business Services / Custodian / Maintenance Department	446,214	369,042	83%	1,171
Transportation Department	1,380,112	1,106,519	80%	3,862
Personnel Department	144,062	127,819	89%	-
Community Relations Department	95,776	79,516	83%	-
Superintendent Department / Assistant Superintendent Department	201,023	174,594	87%	-
Treasurer Department	325,407	274,502	84%	-
Transfers/Advances/Debt/Unemployment	20,000	1,553	8%	-
Board of Education	1,836	1,082	59%	-
Tuition Payments	76,335	6,194	8%	43,456
Supplementals	-	5,030	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	21,816,788	17,093,812	78%	48,489
* % Used for March should equal 83%				

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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	4/30/2023 Received/Used	% Rec'd/Used	4/30/2023 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	146,281	72,109	49%	23,175
Instruction Services	3,172,153	2,018,849	64%	952,345
Health Services	489,113	229,459	47%	244,736
Management Services	120,238	62,925	52%	35,599
Data Processing Services	687,356	480,924	70%	16,863
Professional / Legal Services	347,278	200,920	58%	159,479
Other Professional and Technical Services	355,486	223,512	63%	79,170
Garbage Removal and Cleaning Services	15,929	12,866	81%	3,063
Repairs and Maintenance Services	450,462	364,541	81%	61,281
Property Insurance	280,346	280,206	100%	-
Rentals	306,458	231,766	76%	72,634
Lease Purchase Agreements	90,528	54,119	60%	17,436
Certificated Meeting Expenses	229,206	84,746	37%	32,512
Non-Certificated Travel Reimbursement	3,035	1,665	55%	715
Non-Certificated Meeting Expenses	2,226	968	44%	1,257
Certificated Travel Reimbursement	54,383	19,780	36%	16,367
Telephone Services	78,840	50,009	63%	21,977
Postage	26,722	14,041	53%	3,208
Postage Machine Rental	6,500	6,327	97%	1,477
Advertising	15,300	11,340	74%	175
Internet Access Services	78,572	66,005	84%	2,567
Other Communication Services	37,700	7,700	20%	30,000
Electricity	879,200	676,773	77%	199,386
Water and Sewage	310,230	180,004	58%	89,449
Gas	415,558	168,778	41%	144,199
Contracted Craft or Trade Services	12,701	1,951	15%	4,432
Tuition Paid to Other Districts	1,975,860	1,566,112	79%	348,879
Excess Costs	105,000	89,363	85%	-
Payment for the Special Education of Students in District	100,000	59,489	59%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	147,245	79%	-
Transportation Purchased from Other District	50,000	539	1%	49,400
Transportation Purchased from Other Source	39,458	20,221	51%	9,069
Other Pupil Transportation Services	40,762	1,400	3%	900
Total Purchased Services	11,127,657	7,406,909	67%	2,649,498
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General Fund
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	FY 2023	FYTD	FYTD*	FYTD
	4/30/2023	4/30/2023	4/30/2023	4/30/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Supplies and Materials				
Classroom Supplies	365,707	227,875	62%	56,951
Office Supplies	66,722	34,502	52%	13,944
Health and Hygiene Supplies	6,202	3,152	51%	620
Software Materials	36,157	35,219	97%	-
Other General Supplies	59,246	13,894	23%	9,022
New Textbooks	567,333	572,333	101%	-
Supplemental Textbooks	30,293	8,647	29%	-
Electronic Instructional Materials and Supplies	84,131	37,955	45%	2,000
New Library Books	7,477	4,556	61%	2,493
Other Library Books	2,109	952	45%	284
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	354	42%	476
Other Food	1,928	328	17%	384
Supplies and Materials for Operation, Maintenance and Repair	175,622	170,942	97%	4,608
Land	190,816	190,316	100%	500
Buildings	193,677	164,069	85%	29,190
Equipment and Furniture	4,287	1,945	45%	-
Supplies and Parts for Maintenance & Repair of Motor Vehicles	211,430	135,752	64%	58,242
Fuel	424,751	368,280	87%	15,400
Tires and Tubes	36,000	33,109	92%	1,891
Total Supplies and Materials	2,599,461	2,114,372	81%	196,755
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	4/30/2023	4/30/2023	4/30/2023	4/30/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Capital Outlay				
Buildings	403,827.93	291,361.98	72%	12,126.50
Improvement Other Than Buildings	-	-	0%	-
Equipment	113,580	60,051	53%	11,869
Technical Equipment	456,694	254,543	56%	179,398
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	974,101	605,956	62%	203,393
Other				
Dues and Fees	6,110	1,793	29%	3,557
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	91,630	65%	34,893
Property Tax Collection Fees	850,000	1,019,667	120%	-
Bank Charges	30,000	25,022	83%	-
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	-	0%	372
Other Miscellaneous Expenditures	3,341	2,451	73%	584
Student Activity Payments	25	-	0%	-
PBIS	20,500	8,276	40%	7,388
Total Other	1,233,959	1,266,616	103%	54,990
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	65,656,535	79%	3,153,125
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	65,656,535	79%	3,153,125
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(2,703,791)	10,790,660		
BEGINNING CASH BALANCE		22,311,196		
ENDING CASH BALANCE	(2,703,791)	33,101,855		-
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