



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 - March 31, 2023

General Fund
Fiscal Year 2022-23

Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2023	FYTD	FYTD	FYTD
	FYTD Budget	3/31/2023	% Rec'd/Used	3/31/2023
		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	6,479,484	79%	
State Foundation (Restricted)	885,868	444,276	50%	
Property Tax Allocation	6,519,185	3,193,267	49%	
Other Operating Revenue	3,918,300	3,490,651	89%	
TOTAL REVENUE	79,463,227	73,745,463	93%	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	1,000,000	956,079	96%	
Other Financing Sources	200,000	59,105	30%	
TOTAL OTHER FINANCING SOURCES	1,200,000	1,015,185	85%	
TOTAL REVENUE AND OTHER SOURCES	80,663,227	74,760,648	93%	

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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	3/31/2023	% Rec'd/Used	3/31/2023
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	222,176	150,280	68%	-
Berea-Midpark High School	9,991,410	7,367,911	74%	-
Berea-Midpark Middle School	10,423,386	7,632,368	73%	-
Grindstone Elementary	3,746,362	2,912,944	78%	-
Brook Park Elementary	5,805,046	4,284,534	74%	-
Big Creek Elementary	3,280,128	2,229,088	68%	-
Snow School	1,099,878	795,239	72%	-
Academic Affairs Department	431,036	363,406	84%	-
Technology Department	790,888	524,806	66%	-
Pupil Services Department	433,921	327,217	75%	-
Business Services / Custodian / Maintenance Department	982,223	757,092	77%	-
Transportation Department	3,026,607	2,284,820	75%	-
Personnel Department	333,591	252,294	76%	-
Community Relations Department	173,188	128,744	74%	-
Superintendent Department / Assistant Superintendent Department	468,907	343,865	73%	-
Treasurer Department	639,818	479,898	75%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,146,500	816,393	71%	-
Severance	500,000	467,250	93%	-
Total Payroll	43,502,566	32,125,650	74%	-
Retirement/Insurance Benefits				
All Other	115,582	67,477	58%	-
Berea-Midpark High School	5,541,641	3,799,627	69%	-
Berea-Midpark Middle School	5,410,038	3,775,521	70%	-
Grindstone Elementary	2,029,271	1,558,445	77%	-
Brook Park Elementary	3,063,597	2,190,661	72%	-
Big Creek Elementary	1,701,472	1,112,409	65%	-
Snow School	519,399	398,731	77%	-
Academic Affairs Department	174,475	167,746	96%	-
Technology Department	353,162	231,166	65%	-
Pupil Services Department	217,388	160,278	74%	-
Business Services / Custodian / Maintenance Department	446,214	334,261	75%	1,351
Transportation Department	1,380,112	975,717	71%	4,231
Personnel Department	144,062	114,830	80%	-
Community Relations Department	95,776	71,718	75%	-
Superintendent Department / Assistant Superintendent Department	201,023	157,602	78%	-
Treasurer Department	325,407	247,688	76%	-
Transfers/Advances/Debt/Unemployment	20,000	787	4%	-
Board of Education	1,836	1,082	59%	-
Tuition Payments	76,335	5,943	8%	43,707
Supplementals	-	5,030	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	21,816,788	15,376,721	70%	49,289
* % Used for March should equal 75%				

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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	3/31/2023 Received/Used	% Rec'd/Used	3/31/2023 Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	146,281	71,709	49%	23,350
Instruction Services	3,172,153	1,522,867	48%	1,385,531
Health Services	489,113	227,748	47%	246,467
Management Services	120,238	61,284	51%	33,740
Data Processing Services	687,356	474,208	69%	23,462
Professional / Legal Services	347,278	201,860	58%	159,479
Other Professional and Technical Services	355,486	207,193	58%	95,150
Garbage Removal and Cleaning Services	15,929	12,263	77%	3,666
Repairs and Maintenance Services	450,462	353,889	79%	82,749
Property Insurance	280,346	280,206	100%	-
Rentals	310,458	226,824	73%	77,577
Lease Purchase Agreements	90,528	51,619	57%	19,936
Certificated Meeting Expenses	229,206	75,797	33%	36,948
Non-Certificated Travel Reimbursement	3,035	1,605	53%	780
Non-Certificated Meeting Expenses	2,226	755	34%	1,470
Certificated Travel Reimbursement	54,383	19,269	35%	16,801
Telephone Services	78,840	49,014	62%	22,972
Postage	26,722	12,870	48%	3,890
Postage Machine Rental	6,500	6,327	97%	1,477
Advertising	15,300	7,526	49%	3,814
Internet Access Services	78,572	65,632	84%	2,940
Other Communication Services	37,700	7,700	20%	30,000
Electricity	879,200	619,679	70%	259,930
Water and Sewage	310,230	157,993	51%	111,460
Gas	415,558	153,032	37%	159,944
Contracted Craft or Trade Services	12,701	882	7%	5,501
Tuition Paid to Other Districts	1,975,860	1,322,903	67%	562,929
Excess Costs	105,000	48,171	46%	-
Payment for the Special Education of Students in District	100,000	40,093	40%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	111,411	59%	-
Transportation Purchased from Other District	50,000	539	1%	49,400
Transportation Purchased from Other Source	39,458	17,372	44%	13,882
Other Pupil Transportation Services	40,762	1,244	3%	1,056
Total Purchased Services	11,131,657	6,411,741	58%	3,464,053
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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	3/31/2023 Received/Used	% Rec'd/Used	3/31/2023 Encumbered
Supplies and Materials				
Classroom Supplies	365,707	213,057	58%	57,328
Office Supplies	64,571	29,795	46%	14,938
Health and Hygiene Supplies	6,202	3,043	49%	728
Software Materials	36,157	34,219	95%	1,000
Other General Supplies	59,246	4,950	8%	14,910
New Textbooks	567,333	572,333	101%	-
Supplemental Textbooks	30,293	8,647	29%	-
Electronic Instructional Materials and Supplies	84,131	37,955	45%	-
New Library Books	7,477	4,501	60%	2,385
Other Library Books	2,109	952	45%	284
Periodicals	167	165	99%	-
Electronic Media	447	133	30%	-
Electronic Subscription Services	135,409	109,414	81%	1,230
Food and Related Supplies and Materials	850	248	29%	582
Other Food	1,928	312	16%	400
Supplies and Materials for Operation, Maintenance and Repair	175,622	150,738	86%	24,884
Land	190,816	190,316	100%	500
Buildings	193,677	160,816	83%	31,302
Equipment and Furniture	4,287	1,945	45%	-
Supplies and Parts for Maintenance & Repair of Motor Vehicles	211,430	131,628	62%	63,805
Fuel	424,751	352,322	83%	48,340
Tires and Tubes	36,000	27,438	76%	7,562
Total Supplies and Materials	2,599,461	2,034,928	78%	270,177
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	3/31/2023	3/31/2023	3/31/2023	3/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Capital Outlay				
Buildings	403,827.93	282,890.35	70%	14,435.64
Improvement Other Than Buildings	-	-	0%	-
Equipment	113,580	59,153	52%	12,810
Technical Equipment	452,694	205,940	45%	131,949
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	970,101	547,983	56%	159,195
Other				
Dues and Fees	6,110	1,518	25%	2,050
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	68,759	49%	54,790
Property Tax Collection Fees	850,000	1,019,667	120%	-
Bank Charges	30,000	23,408	78%	-
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	2,425	73%	138
Student Activity Payments	25	-	0%	-
PBIS	20,500	5,787	28%	7,254
Total Other	1,233,959	1,239,342	100%	72,800
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	59,317,966	72%	4,015,514
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	59,317,966	71%	4,015,514
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(2,703,791)	15,442,683		
BEGINNING CASH BALANCE		22,311,196		
ENDING CASH BALANCE	(2,703,791)	37,753,878		-
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