



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 - February 28, 2023
General Fund
Fiscal Year 2022-23
 Prepared by: *Jill A. Rowe, Treasurer/CFO*

	FY 2023 FYTD Budget	FYTD 2/28/2023 Received/Used	FYTD % Rec'd/Used	FYTD 2/28/2023 Encumbered
REVENUES				
Real Estate Tax	54,960,656	48,617,791	88%	
Tangible Personal Property Tax	4,938,223	2,328,653	47%	
State Foundation (Unrestricted)	8,240,995	5,804,621	70%	
State Foundation (Restricted)	885,868	393,615	44%	
Property Tax Allocation	6,519,185	3,193,267	49%	
Other Operating Revenue	3,918,300	2,358,569	60%	
TOTAL REVENUE	79,463,227	62,696,515	79%	
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	63,711,700	79%	

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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	2/28/2023	% Rec'd/Used	2/28/2023
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	222,176	129,815	58%	-
Berea-Midpark High School	9,991,410	6,546,372	66%	-
Berea-Midpark Middle School	10,423,386	6,783,978	65%	-
Grindstone Elementary	3,746,362	2,586,527	69%	-
Brook Park Elementary	5,805,046	3,797,080	65%	-
Big Creek Elementary	3,280,128	1,981,593	60%	-
Snow School	1,099,878	700,427	64%	-
Academic Affairs Department	431,036	322,630	75%	-
Technology Department	790,888	468,550	59%	-
Pupil Services Department	433,921	287,976	66%	-
Business Services / Custodian / Maintenance Department	982,223	678,434	69%	-
Transportation Department	3,026,607	1,980,436	65%	-
Personnel Department	333,591	224,375	67%	-
Community Relations Department	173,188	114,724	66%	-
Superintendent Department / Assistant Superintendent Department	468,907	306,770	65%	-
Treasurer Department	639,818	426,667	67%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,146,500	608,719	53%	-
Severance	500,000	63,251	13%	-
Total Payroll	43,502,566	28,015,824	64%	-
Retirement/Insurance Benefits				
All Other	115,582	57,877	50%	-
Berea-Midpark High School	5,541,641	3,355,464	61%	-
Berea-Midpark Middle School	5,410,038	3,344,073	62%	-
Grindstone Elementary	2,029,271	1,381,988	68%	-
Brook Park Elementary	3,063,597	1,940,802	63%	-
Big Creek Elementary	1,701,472	992,553	58%	-
Snow School	519,399	352,653	68%	-
Academic Affairs Department	174,475	147,848	85%	-
Technology Department	353,162	205,410	58%	-
Pupil Services Department	217,388	142,447	66%	-
Business Services / Custodian / Maintenance Department	446,214	299,640	67%	1,534
Transportation Department	1,380,112	842,535	61%	4,597
Personnel Department	144,062	101,889	71%	-
Community Relations Department	95,776	63,766	67%	-
Superintendent Department / Assistant Superintendent Department	201,023	140,610	70%	-
Treasurer Department	325,407	220,860	68%	-
Transfers/Advances/Debt/Unemployment	20,000	746	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	13,603,218	62%	49,837
* % Used for February should equal 67%				

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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	2/28/2023	% Rec'd/Used	2/28/2023
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	227,729	63,866	28%	30,194
Instruction Services	3,172,153	1,357,551	43%	1,549,607
Health Services	489,113	226,981	46%	244,734
Management Services	120,238	59,375	49%	35,149
Data Processing Services	713,451	462,595	65%	59,510
Professional / Legal Services	347,278	176,836	51%	169,503
Other Professional and Technical Services	354,721	185,462	52%	114,489
Garbage Removal and Cleaning Services	15,929	11,659	73%	4,270
Repairs and Maintenance Services	451,088	335,625	74%	94,289
Property Insurance	280,346	280,206	100%	-
Rentals	310,458	222,301	72%	82,099
Lease Purchase Agreements	90,528	45,854	51%	25,701
Certificated Meeting Expenses	230,465	66,769	29%	42,211
Non-Certificated Travel Reimbursement	3,035	1,520	50%	865
Non-Certificated Meeting Expenses	2,254	755	34%	970
Certificated Travel Reimbursement	54,383	17,636	32%	16,633
Telephone Services	78,840	44,007	56%	27,979
Postage	26,722	4,979	19%	2,931
Postage Machine Rental	6,500	6,327	97%	1,477
Advertising	15,300	1,646	11%	8,375
Internet Access Services	78,572	65,252	83%	3,320
Other Communication Services	41,150	7,700	19%	30,000
Electricity	879,200	563,795	64%	315,814
Water and Sewage	310,230	136,833	44%	132,620
Gas	415,558	128,727	31%	184,249
Contracted Craft or Trade Services	12,701	882	7%	5,218
Tuition Paid to Other Districts	1,975,860	1,113,857	56%	701,249
Excess Costs	105,000	13,787	13%	-
Payment for the Special Education of Students in District	100,000	27,361	27%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	95,343	51%	-
Transportation Purchased from Other District	50,000	539	1%	49,400
Transportation Purchased from Other Source	39,458	16,649	42%	17,909
Other Pupil Transportation Services	40,762	1,112	3%	888
Total Purchased Services	11,243,798	5,744,044	51%	3,979,404
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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	2/28/2023	% Rec'd/Used	2/28/2023
		Received/Used		Encumbered
Supplies and Materials				
Classroom Supplies	363,232	193,625	53%	32,729
Office Supplies	66,240	23,771	36%	13,992
Health and Hygiene Supplies	6,202	2,651	43%	501
Software Materials	39,869	27,320	69%	7,900
Other General Supplies	59,246	4,800	8%	13,868
New Textbooks	567,333	572,333	101%	-
Supplemental Textbooks	34,293	8,647	25%	-
Electronic Instructional Materials and Supplies	84,131	37,836	45%	119
New Library Books	7,617	3,623	48%	1,489
Other Library Books	1,969	737	37%	252
Periodicals	167	18	11%	149
Electronic Media	447	133	30%	-
Electronic Subscription Services	135,609	105,727	78%	1,230
Food and Related Supplies and Materials	850	248	29%	376
Other Food	1,928	312	16%	400
Supplies and Materials for Operation, Maintenance and Repair	179,622	103,923	58%	443
Land	190,816	190,316	100%	500
Buildings	189,677	141,318	75%	44,575
Equipment and Furniture	4,287	1,436	33%	522
Supplies and Parts for Maintenance & Repair of Motor Vehicles	211,430	122,258	58%	66,539
Fuel	424,751	316,337	74%	84,325
Tires and Tubes	36,000	27,438	76%	2,562
Total Supplies and Materials	2,606,566	1,884,806	72%	272,470
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	2/28/2023	2/28/2023	2/28/2023	2/28/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Capital Outlay				
Buildings	403,827.93	281,290.31	70%	-
Improvement Other Than Buildings	-	-	0%	-
Equipment	112,446	55,022	49%	7,939
Technical Equipment	335,006	188,158	56%	75,665
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	851,280	524,471	62%	83,604
Other				
Dues and Fees	6,110	1,518	25%	1,775
Membership in Professional Organization	66,049	46,571	71%	5,190
Charges for Audit Examinations	50,000	52,216	104%	7,000
County Board of Education Contributions	140,000	65,785	47%	54,790
Property Tax Collection Fees	850,000	353,036	42%	-
Bank Charges	30,000	21,952	73%	-
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%	-
Other Miscellaneous Expenditures	2,916	1,705	58%	46
Student Activity Payments	25	-	0%	-
PBIS	20,500	4,659	23%	5,525
Total Other	1,233,534	562,317	46%	74,325
Debt Service				
Serial Bonds - Principal	908,000	908,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	673,602	341,602	51%	-
Total Debt Service	1,581,602	1,249,602	79%	-
TOTAL EXPENDITURES	82,836,133	51,584,282	62%	4,459,640
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	51,584,282	62%	4,459,640
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(2,703,791)	12,127,418		
BEGINNING CASH BALANCE		22,311,196		
ENDING CASH BALANCE	(2,703,791)	34,438,614		-
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