



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 - January 31, 2023**  
**General Fund**  
**Fiscal Year 2022-23**  
 Prepared by: *Jill A. Rowe, Treasurer/CFO*

	FY 2023 FYTD Budget	FYTD 1/31/2023 Received/Used	FYTD % Rec'd/Used	FYTD 1/31/2023 Encumbered
<b>REVENUES</b>				
Real Estate Tax	54,960,656	26,510,791	48%	
Tangible Personal Property Tax	4,938,223	2,328,653	47%	
State Foundation (Unrestricted)	8,240,995	5,124,328	62%	
State Foundation (Restricted)	885,868	335,879	38%	
Property Tax Allocation	6,519,185	3,193,267	49%	
Other Operating Revenue	3,918,300	2,309,744	59%	
<b>TOTAL REVENUE</b>	<b>79,463,227</b>	<b>39,802,661</b>	<b>50%</b>	
<b>OTHER FINANCING SOURCES</b>				
Transfers-In	-	-	0%	
Advances-In	1,000,000	956,079	96%	
Other Financing Sources	200,000	59,105	30%	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,200,000</b>	<b>1,015,185</b>	<b>85%</b>	
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>80,663,227</b>	<b>40,817,846</b>	<b>51%</b>	

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	FY 2023	FYTD	FYTD*	FYTD
	1/31/2023	1/31/2023	1/31/2023	1/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
<b>EXPENDITURES</b>				
<b>Payroll</b>				
All Other	222,176	108,506	49%	-
Berea-Midpark High School	9,991,410	5,719,065	57%	-
Berea-Midpark Middle School	10,423,386	5,925,657	57%	-
Grindstone Elementary	3,746,362	2,256,393	60%	-
Brook Park Elementary	5,805,046	3,299,913	57%	-
Big Creek Elementary	3,280,128	1,728,898	53%	-
Snow School	1,099,878	604,064	55%	-
Academic Affairs Department	431,036	280,800	65%	-
Technology Department	790,888	410,387	52%	-
Pupil Services Department	433,921	251,687	58%	-
Business Services / Custodian / Maintenance Department	982,223	594,153	60%	-
Transportation Department	3,026,607	1,643,457	54%	-
Personnel Department	333,591	196,005	59%	-
Community Relations Department	173,188	100,455	58%	-
Superintendent Department / Assistant Superintendent Department	468,907	264,126	56%	-
Treasurer Department	639,818	373,218	58%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,146,500	574,745	50%	-
Severance	500,000	63,251	13%	-
<b>Total Payroll</b>	<b>43,502,566</b>	<b>24,402,279</b>	<b>56%</b>	<b>-</b>
<b>Retirement/Insurance Benefits</b>				
All Other	115,582	48,001	42%	-
Berea-Midpark High School	5,541,641	2,941,923	53%	-
Berea-Midpark Middle School	5,410,038	2,922,286	54%	-
Grindstone Elementary	2,029,271	1,203,589	59%	-
Brook Park Elementary	3,063,597	1,690,647	55%	-
Big Creek Elementary	1,701,472	869,361	51%	-
Snow School	519,399	305,526	59%	-
Academic Affairs Department	174,475	125,954	72%	-
Technology Department	353,162	179,423	51%	-
Pupil Services Department	217,388	124,787	57%	-
Business Services / Custodian / Maintenance Department	447,214	263,405	59%	1,675
Transportation Department	1,380,112	705,321	51%	5,161
Personnel Department	144,062	88,903	62%	-
Community Relations Department	95,776	55,840	58%	-
Superintendent Department / Assistant Superintendent Department	201,023	119,857	60%	-
Treasurer Department	325,407	194,134	60%	-
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%	-
<b>Total Retirement/Insurance Benefits</b>	<b>21,817,788</b>	<b>11,851,760</b>	<b>54%</b>	<b>50,543</b>
* % Used for January should equal 58%				

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	FY 2023	FYTD	FYTD*	FYTD
	1/31/2023	1/31/2023	1/31/2023	1/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
<b>EXPENDITURES (Continued)</b>				
<b>Purchased Services</b>				
Professional and Technical Services	221,429	36,714	17%	39,720
Instruction Services	3,163,110	1,277,981	40%	1,628,802
Health Services	489,113	226,659	46%	244,756
Management Services	120,238	58,499	49%	35,945
Data Processing Services	708,451	455,156	64%	57,003
Professional / Legal Services	347,278	161,240	46%	160,099
Other Professional and Technical Services	354,721	148,187	42%	151,659
Garbage Removal and Cleaning Services	20,064	11,055	55%	4,874
Repairs and Maintenance Services	451,088	331,328	73%	105,668
Property Insurance	280,346	280,206	100%	-
Rentals	306,458	202,307	66%	85,748
Lease Purchase Agreements	90,528	40,089	44%	31,466
Certificated Meeting Expenses	214,392	53,900	25%	49,702
Non-Certificated Travel Reimbursement	3,035	1,520	50%	865
Non-Certificated Meeting Expenses	2,254	594	26%	632
Certificated Travel Reimbursement	48,383	16,997	35%	16,198
Telephone Services	78,840	39,995	51%	31,991
Postage	26,722	2,172	8%	3,259
Postage Machine Rental	6,500	4,376	67%	3,428
Advertising	15,300	1,646	11%	8,375
Internet Access Services	74,872	64,872	87%	-
Other Communication Services	41,150	7,700	19%	33,450
Electricity	879,200	541,780	62%	337,829
Water and Sewage	310,230	129,174	42%	140,279
Gas	415,558	103,331	25%	209,645
Contracted Craft or Trade Services	12,701	882	7%	5,218
Tuition Paid to Other Districts	1,982,860	895,107	45%	845,760
Excess Costs	105,000	-	0%	-
Payment for the Special Education of Students in District	100,000	21,283	21%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	78,847	42%	-
Transportation Purchased from Other District	50,000	539	1%	49,400
Transportation Purchased from Other Source	32,458	15,917	49%	8,588
Other Pupil Transportation Services	40,762	1,010	2%	991
<b>Total Purchased Services</b>	<b>11,197,817</b>	<b>5,211,320</b>	<b>47%</b>	<b>4,319,099</b>
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**Revenue and Expenditure Report for the Month - January 31, 2023**  
**General Fund**  
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	FY 2023	FYTD	FYTD*	FYTD
	1/31/2023	1/31/2023	1/31/2023	1/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
<b>Supplies and Materials</b>				
Classroom Supplies	320,568	163,676	51%	50,950
Office Supplies	57,240	21,981	38%	12,143
Health and Hygiene Supplies	6,202	2,590	42%	454
Software Materials	39,869	27,320	69%	-
Other General Supplies	49,096	4,706	10%	13,025
New Textbooks	721,470	572,333	79%	-
Supplemental Textbooks	24,293	8,647	36%	-
Electronic Instructional Materials and Supplies	74,131	37,836	51%	-
New Library Books	7,617	3,522	46%	365
Other Library Books	1,935	737	38%	128
Periodicals	200	18	9%	20
Electronic Media	447	133	30%	-
Electronic Subscription Services	120,609	104,908	87%	1,590
Food and Related Supplies and Materials	850	248	29%	376
Other Food	1,928	312	16%	100
Supplies and Materials for Operation, Maintenance and Repair	119,622	82,766	69%	11,806
Land	191,364	189,633	99%	1,184
Buildings	177,930	126,321	71%	39,419
Equipment and Furniture	4,037	1,436	36%	20
Supplies and Parts for Maintenance & Repair of Motor Vehicles	216,430	103,960	48%	84,337
Fuel	424,751	258,942	61%	141,720
Tires and Tubes	36,000	27,438	76%	2,562
<b>Total Supplies and Materials</b>	<b>2,597,440</b>	<b>1,739,461</b>	<b>67%</b>	<b>360,198</b>
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	FY 2023	FYTD	FYTD*	FYTD
	1/31/2023	1/31/2023	1/31/2023	1/31/2023
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
<b>Capital Outlay</b>				
Buildings	473,827.93	275,081.56	58%	6,208.75
Improvement Other Than Buildings	-	-	0%	-
Equipment	102,303	53,669	52%	3,385
Technical Equipment	333,206	169,775	51%	30,934
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
<b>Total Capital Outlay</b>	<b>909,337</b>	<b>498,525</b>	<b>55%</b>	<b>40,527</b>
<b>Other</b>				
Dues and Fees	6,110	1,518	25%	1,775
Membership in Professional Organization	59,849	45,626	76%	5,850
Charges for Audit Examinations	50,000	51,814	104%	7,286
County Board of Education Contributions	140,000	62,811	45%	54,790
Property Tax Collection Fees	850,000	353,036	42%	-
Bank Charges	30,000	21,638	72%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	47,928	46,928	98%	-
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	5,166	1,705	33%	46
Student Activity Payments	25	-	0%	-
PBIS	20,500	4,053	20%	3,154
<b>Total Other</b>	<b>1,229,584</b>	<b>607,696</b>	<b>49%</b>	<b>72,901</b>
<b>Debt Service</b>				
Serial Bonds - Principal	908,000	908,000	100%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	673,602	341,602	51%	-
<b>Total Debt Service</b>	<b>1,581,602</b>	<b>1,249,602</b>	<b>79%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>82,836,133</b>	<b>45,560,643</b>	<b>55%</b>	<b>4,843,268</b>
<b>OTHER FINANCING USES</b>				
Transfers-Out	50,000	-	0%	-
Advances-Out	480,885	-	0%	-
Return of Advance	-	-	0%	-
<b>TOTAL OTHER FINANCING USES</b>	<b>530,885</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>TOTAL EXPENDITURE AND OTHER USES</b>	<b>83,367,018</b>	<b>45,560,643</b>	<b>55%</b>	<b>4,843,268</b>
<b>EXCESS REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(2,703,791)</b>	<b>(4,742,798)</b>		
<b>BEGINNING CASH BALANCE</b>		<b>22,311,196</b>		
<b>ENDING CASH BALANCE</b>	<b>(2,703,791)</b>	<b>17,568,398</b>		<b>-</b>
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