



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

	FY 2023 FYTD Budget	FYTD 12/31/2022 Received/Used	FYTD % Rec'd/Used	FYTD 12/31/2022 Encumbered
REVENUES				
Real Estate Tax	54,960,656	23,975,791	44%	
Tangible Personal Property Tax	4,938,223	2,328,653	47%	
State Foundation (Unrestricted)	8,240,995	4,285,999	52%	
State Foundation (Restricted)	885,868	288,729	33%	
Property Tax Allocation	6,519,185	3,193,267	49%	
Other Operating Revenue	3,918,300	2,255,208	58%	
TOTAL REVENUE	79,463,227	36,327,647	46%	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	1,000,000	956,079	96%	
Other Financing Sources	200,000	52,312	26%	
TOTAL OTHER FINANCING SOURCES	1,200,000	1,008,392	84%	
TOTAL REVENUE AND OTHER SOURCES	80,663,227	37,336,039	46%	

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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2022	% Rec'd/Used	12/31/2022
EXPENDITURES		Received/Used		Encumbered
Payroll				
All Other	222,176	89,864	40%	-
Berea-Midpark High School	9,991,410	4,909,055	49%	-
Berea-Midpark Middle School	10,423,386	5,083,830	49%	-
Grindstone Elementary	3,746,362	1,937,142	52%	-
Brook Park Elementary	5,805,046	2,830,228	49%	-
Big Creek Elementary	3,280,128	1,489,652	45%	-
Snow School	1,099,878	519,057	47%	-
Academic Affairs Department	431,036	241,553	56%	-
Technology Department	790,888	353,495	45%	-
Pupil Services Department	433,921	215,288	50%	-
Business Services / Custodian / Maintenance Department	982,223	514,112	52%	-
Transportation Department	3,026,607	1,421,467	47%	-
Personnel Department	333,591	167,936	50%	-
Community Relations Department	173,188	86,104	50%	-
Superintendent Department / Assistant Superintendent Department	468,907	226,719	48%	-
Treasurer Department	639,818	319,956	50%	-
Board of Education	7,500	7,500	100%	-
Supplementals	1,146,500	516,496	45%	-
Severance	500,000	63,063	13%	-
Total Payroll	43,502,566	20,992,516	48%	-
Retirement/Insurance Benefits				
All Other	115,582	38,858	34%	-
Berea-Midpark High School	5,541,641	2,523,412	46%	-
Berea-Midpark Middle School	5,410,038	2,499,393	46%	-
Grindstone Elementary	2,029,271	1,026,238	51%	-
Brook Park Elementary	3,063,597	1,440,571	47%	-
Big Creek Elementary	1,701,472	747,838	44%	-
Snow School	519,399	260,792	50%	-
Academic Affairs Department	174,475	106,076	61%	-
Technology Department	353,162	153,493	43%	-
Pupil Services Department	217,388	106,947	49%	-
Business Services / Custodian / Maintenance Department	447,214	227,521	51%	1,942
Transportation Department	1,380,112	586,636	43%	8,528
Personnel Department	144,062	75,911	53%	-
Community Relations Department	95,776	47,835	50%	-
Superintendent Department / Assistant Superintendent Department	201,023	102,891	51%	-
Treasurer Department	325,407	167,213	51%	-
Transfers/Advances/Debt/Unemployment	20,000	746	4%	-
Board of Education	1,836	1,082	59%	-
Tuition Payments	76,335	4,214	6%	45,437
Supplementals	-	5,030	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	21,817,788	10,122,696	46%	55,907
* % Used for December should equal 50%				

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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2022	% Rec'd/Used	12/31/2022
		Received/Used		Encumbered
EXPENDITURES (Continued)				
Purchased Services				
Professional and Technical Services	221,429	34,088	15%	21,750
Instruction Services	3,163,110	1,162,142	37%	1,685,757
Health Services	489,113	117,275	24%	356,495
Management Services	120,238	56,622	47%	42,785
Data Processing Services	712,771	424,797	60%	132,998
Professional / Legal Services	347,278	138,251	40%	178,715
Other Professional and Technical Services	354,721	109,293	31%	192,458
Garbage Removal and Cleaning Services	20,064	8,571	43%	7,358
Repairs and Maintenance Services	450,554	291,193	65%	143,122
Property Insurance	280,346	280,346	100%	-
Rentals	289,758	195,598	68%	80,757
Lease Purchase Agreements	90,528	34,324	38%	56,024
Certificated Meeting Expenses	213,247	47,105	22%	51,700
Non-Certificated Travel Reimbursement	3,035	1,520	50%	1,315
Non-Certificated Meeting Expenses	2,254	497	22%	729
Certificated Travel Reimbursement	48,733	16,268	33%	26,121
Telephone Services	78,840	30,003	38%	41,983
Postage	26,722	2,050	8%	3,277
Postage Machine Rental	6,500	4,376	67%	3,428
Advertising	15,300	1,472	10%	374
Internet Access Services	58,052	32,436	56%	15,616
Other Communication Services	41,150	7,700	19%	33,450
Electricity	879,200	443,381	50%	436,228
Water and Sewage	310,230	106,155	34%	205,485
Gas	439,758	82,518	19%	312,239
Contracted Craft or Trade Services	12,701	882	7%	6,419
Tuition Paid to Other Districts	1,982,860	733,780	37%	592,848
Excess Costs	105,000	-	0%	-
Payment for the Special Education of Students in District	100,000	15,205	15%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	69,034	37%	9,735
Transportation Purchased from Other District	50,000	539	1%	-
Transportation Purchased from Other Source	32,458	12,596	39%	11,910
Other Pupil Transportation Services	40,762	908	2%	2,053
Total Purchased Services	11,191,488	4,461,180	40%	4,653,129
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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	12/31/2022	% Rec'd/Used	12/31/2022
		Received/Used		Encumbered
Supplies and Materials				
Classroom Supplies	321,068	145,568	45%	45,971
Office Supplies	57,535	17,205	30%	14,607
Health and Hygiene Supplies	6,202	2,159	35%	473
Software Materials	39,869	27,120	68%	537
Other General Supplies	49,096	4,646	9%	13,997
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	7,402	2,951	40%	920
Other Library Books	2,000	737	37%	115
Periodicals	350	18	5%	-
Electronic Media	447	133	30%	-
Electronic Subscription Services	120,609	103,528	86%	2,151
Food and Related Supplies and Materials	850	248	29%	376
Other Food	1,928	312	16%	1,028
Supplies and Materials for Operation, Maintenance and Repair	119,622	66,104	55%	18,360
Land	191,899	189,493	99%	640
Buildings	167,930	120,597	72%	38,971
Equipment and Furniture	4,037	1,332	33%	104
Supplies and Parts for Maintenance & Repair of Motor Vehicles	221,430	92,743	42%	84,016
Fuel	424,751	224,304	53%	193,679
Tires and Tubes	31,000	24,480	79%	5,520
Total Supplies and Materials	2,589,269	1,642,493	63%	421,816
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	FYTD Budget	12/31/2022 Received/Used	% Rec'd/Used	12/31/2022 Encumbered
Capital Outlay				
Buildings	488,827.93	275,081.56	56%	6,208.75
Improvement Other Than Buildings	-	-	0%	-
Equipment	102,803	53,354	52%	3,970
Technical Equipment	333,206	166,677	50%	24,367
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	924,837	495,113	54%	34,546
Other				
Dues and Fees	6,110	1,518	25%	1,775
Membership in Professional Organization	58,849	33,149	56%	5,790
Charges for Audit Examinations	50,000	37,986	76%	21,114
County Board of Education Contributions	140,000	39,463	28%	75,163
Property Tax Collection Fees	850,000	353,036	42%	-
Bank Charges	30,000	3,026	10%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	47,928	46,928	98%	-
Fidelity Bond Premium	1,931	1,475	0%	-
Judgements	-	-	0%	-
Out of Court Settlements	-	-	0%	-
Taxes and Assessments	17,700	14,946	84%	2,151
Awards/Prizes for Competitions	375	-	0%	-
Other Miscellaneous Expenditures	5,166	1,705	33%	600
Student Activity Payments	25	-	0%	-
PBIS	20,500	2,835	14%	3,683
Total Other	1,228,584	536,067	44%	110,276
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	39,499,667	48%	5,275,674
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	39,499,667	47%	5,275,674
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(2,703,791)	(2,163,628)		
BEGINNING CASH BALANCE		22,311,196		
ENDING CASH BALANCE	(2,703,791)	20,147,567		-
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