



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 - November 30, 2022**  
**General Fund**  
**Fiscal Year 2022-23**  
 Prepared by: *Jill A. Rowe, Treasurer/CFO*

	FY 2023 FYTD Budget	FYTD 11/30/2022 Received/Used	FYTD % Rec'd/Used	FYTD 11/30/2022 Encumbered
<b>REVENUES</b>				
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	3,587,415	44%	
State Foundation (Restricted)	885,868	241,277	27%	
Property Tax Allocation	6,519,185	3,193,267	49%	
Other Operating Revenue	3,918,300	2,181,216	56%	
<b>TOTAL REVENUE</b>	<b>79,463,227</b>	<b>35,507,618</b>	<b>45%</b>	
<b>OTHER FINANCING SOURCES</b>				
Transfers-In	-	-	0%	
Advances-In	1,000,000	956,079	96%	
Other Financing Sources	200,000	52,312	26%	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,200,000</b>	<b>1,008,392</b>	<b>84%</b>	
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>80,663,227</b>	<b>36,516,010</b>	<b>45%</b>	

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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2022	% Rec'd/Used	11/30/2022
EXPENDITURES		Received/Used		Encumbered
<b>Payroll</b>				
All Other	222,176	69,247	31%	-
Berea-Midpark High School	9,991,410	4,084,393	41%	-
Berea-Midpark Middle School	10,423,386	4,224,764	41%	-
Grindstone Elementary	3,746,362	1,608,192	43%	-
Brook Park Elementary	5,805,046	2,336,544	40%	-
Big Creek Elementary	3,280,128	1,240,100	38%	-
Snow School	1,099,878	429,490	39%	-
Academic Affairs Department	431,036	201,454	47%	-
Technology Department	790,888	295,776	37%	-
Pupil Services Department	433,921	178,867	41%	-
Business Services / Custodian / Maintenance Department	982,223	431,442	44%	-
Transportation Department	3,026,607	1,117,291	37%	-
Personnel Department	333,591	139,716	42%	-
Community Relations Department	173,188	71,753	41%	-
Superintendent Department / Assistant Superintendent Department	468,907	189,311	40%	-
Treasurer Department	639,818	265,980	42%	-
Board of Education	7,500	-	0%	-
Supplementals	1,146,500	477,284	42%	-
Severance	500,000	63,063	13%	-
<b>Total Payroll</b>	<b>43,502,566</b>	<b>17,424,665</b>	<b>40%</b>	<b>-</b>
<b>Retirement/Insurance Benefits</b>				
All Other	115,582	29,239	25%	-
Berea-Midpark High School	5,541,641	2,105,254	38%	-
Berea-Midpark Middle School	5,410,038	2,079,223	38%	-
Grindstone Elementary	2,029,271	847,093	42%	-
Brook Park Elementary	3,063,597	1,190,464	39%	-
Big Creek Elementary	1,701,472	622,978	37%	-
Snow School	519,399	216,218	42%	-
Academic Affairs Department	174,475	86,381	50%	-
Technology Department	353,162	128,514	36%	-
Pupil Services Department	217,388	89,243	41%	-
Business Services / Custodian / Maintenance Department	447,214	190,616	43%	2,120
Transportation Department	1,380,112	456,826	33%	8,974
Personnel Department	144,062	62,930	44%	-
Community Relations Department	95,776	39,880	42%	-
Superintendent Department / Assistant Superintendent Department	201,023	85,918	43%	-
Treasurer Department	325,407	139,595	43%	-
Transfers/Advances/Debt/Unemployment	20,000	745	4%	-
Board of Education	1,836	-	0%	-
Tuition Payments	76,335	3,720	5%	45,931
Supplementals	-	5,030	0%	-
Severance	-	-	0%	-
<b>Total Retirement/Insurance Benefits</b>	<b>21,817,788</b>	<b>8,379,866</b>	<b>38%</b>	<b>57,024</b>
* % Used for November should equal 42%				

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**Fiscal Year 2022-23**  
**Prepared by: Jill A. Rowe, Treasurer**

	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2022	% Rec'd/Used	11/30/2022
		Received/Used		Encumbered
<b>EXPENDITURES (Continued)</b>				
<b>Purchased Services</b>				
Professional and Technical Services	221,429	26,071	12%	21,750
Instruction Services	3,052,510	609,687	20%	2,254,781
Health Services	489,113	14,958	3%	458,812
Management Services	120,238	54,839	46%	44,568
Data Processing Services	712,771	424,224	60%	131,078
Professional / Legal Services	324,378	117,033	36%	187,713
Other Professional and Technical Services	354,721	85,348	24%	216,403
Garbage Removal and Cleaning Services	20,064	7,070	35%	8,859
Repairs and Maintenance Services	450,554	230,789	51%	187,524
Property Insurance	280,346	280,346	100%	-
Rentals	269,758	156,020	58%	98,438
Lease Purchase Agreements	90,528	22,794	25%	67,554
Certificated Meeting Expenses	207,247	36,764	18%	48,937
Non-Certificated Travel Reimbursement	3,035	1,460	48%	575
Non-Certificated Meeting Expenses	2,254	380	17%	846
Certificated Travel Reimbursement	48,733	14,479	30%	26,327
Telephone Services	78,840	29,015	37%	42,971
Postage	26,722	1,976	7%	3,351
Postage Machine Rental	6,500	4,376	67%	3,428
Advertising	15,300	1,407	9%	449
Internet Access Services	58,052	32,436	56%	15,616
Other Communication Services	41,150	7,700	19%	33,450
Electricity	879,200	382,708	44%	496,902
Water and Sewage	310,230	86,803	28%	224,836
Gas	459,758	75,383	16%	319,375
Contracted Craft or Trade Services	12,701	882	7%	6,419
Tuition Paid to Other Districts	1,732,860	646,637	37%	788,953
Excess Costs	105,000	-	0%	-
Payment for the Special Education of Students in District	100,000	9,127	9%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	65,124	35%	9,735
Transportation Purchased from Other District	50,000	539	1%	-
Transportation Purchased from Other Source	32,458	9,194	28%	15,937
Other Pupil Transportation Services	40,762	736	2%	2,226
<b>Total Purchased Services</b>	<b>10,801,988</b>	<b>3,436,560</b>	<b>32%</b>	<b>5,717,813</b>
* % Used for November should equal 42%				

**Berea City School District Board of Education**  
**Revenue and Expenditure Report for the Month - November 30, 2022**  
**General Fund**  
**Prepared by: Jill A. Rowe, Treasurer**

	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2022	% Rec'd/Used	11/30/2022
		Received/Used		Encumbered
<b>Supplies and Materials</b>				
Classroom Supplies	321,068	135,867	42%	53,833
Office Supplies	54,535	15,198	28%	13,056
Health and Hygiene Supplies	6,202	1,745	28%	425
Software Materials	39,869	27,120	68%	338
Other General Supplies	49,096	4,436	9%	12,348
New Textbooks	721,470	428,393	59%	-
Supplemental Textbooks	24,293	8,647	36%	-
Electronic Instructional Materials and Supplies	74,131	35,374	48%	2,462
New Library Books	7,402	1,486	20%	1,830
Other Library Books	2,000	737	37%	178
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	48,272	40%	19,536
Land	191,899	184,589	96%	5,404
Buildings	167,930	100,328	60%	48,575
Equipment and Furniture	4,037	1,332	33%	104
Supplies and Parts for Maintenance & Repair of Motor Vehicles	221,430	79,407	36%	95,943
Fuel	424,751	165,950	39%	252,033
Tires and Tubes	31,000	21,535	69%	3,465
<b>Total Supplies and Materials</b>	<b>2,586,269</b>	<b>1,364,653</b>	<b>53%</b>	<b>513,434</b>
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	FY 2023	FYTD	FYTD*	FYTD
	FYTD Budget	11/30/2022 Received/Used	% Rec'd/Used	11/30/2022 Encumbered
<b>Capital Outlay</b>				
Buildings	723,327.93	268,872.81	37%	12,417.50
Improvement Other Than Buildings	-	-	0%	-
Equipment	102,803	52,730	51%	4,405
Technical Equipment	338,206	154,822	46%	36,453
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
<b>Total Capital Outlay</b>	<b>1,164,337</b>	<b>476,424</b>	<b>41%</b>	<b>53,275</b>
<b>Other</b>				
Dues and Fees	6,110	1,518	25%	1,775
Membership in Professional Organization	58,849	32,329	55%	4,470
Charges for Audit Examinations	50,000	23,376	47%	33,849
County Board of Education Contributions	140,000	35,444	25%	76,209
Property Tax Collection Fees	850,000	353,036	42%	-
Bank Charges	30,000	2,668	9%	-
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	6,166	1,705	28%	600
Student Activity Payments	25	-	0%	-
PBIS	20,500	1,062	5%	4,355
<b>Total Other</b>	<b>1,229,584</b>	<b>514,486</b>	<b>42%</b>	<b>123,409</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>82,684,133</b>	<b>32,846,255</b>	<b>40%</b>	<b>6,464,955</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>83,215,018</b>	<b>32,846,255</b>	<b>39%</b>	<b>6,464,955</b>
<b>EXCESS REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(2,551,791)</b>	<b>3,669,754</b>		
<b>BEGINNING CASH BALANCE</b>		<b>22,311,196</b>		
<b>ENDING CASH BALANCE</b>	<b>(2,551,791)</b>	<b>25,980,950</b>		<b>-</b>
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