



Berea City School District Board of Education
Revenue and Expenditure Report for the Month - October 31, 2022

General Fund
Fiscal Year 2022-23

Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2023	FYTD	FYTD	FYTD
	FYTD Budget	10/31/2022	% Rec'd/Used	10/31/2022
		Received/Used		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	2,915,641	35%	
State Foundation (Restricted)	885,868	186,878	21%	
Property Tax Allocation	6,519,185	2,888,552	44%	
Other Operating Revenue	3,918,300	2,088,523	53%	
TOTAL REVENUE	79,463,227	34,384,038	43%	
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	35,392,429	44%	

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	FY 2023	FYTD		FYTD
	10/31/2022	10/31/2022	FYTD*	10/31/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES				
Payroll				
All Other	222,176	46,263	21%	-
Berea-Midpark High School	9,991,410	3,258,234	33%	-
Berea-Midpark Middle School	10,423,386	3,374,086	32%	-
Grindstone Elementary	3,746,362	1,273,960	34%	-
Brook Park Elementary	5,805,046	1,853,523	32%	-
Big Creek Elementary	3,280,128	999,655	30%	-
Snow School	1,099,878	338,260	31%	-
Academic Affairs Department	431,036	158,378	37%	-
Technology Department	790,888	238,248	30%	-
Pupil Services Department	433,921	142,632	33%	-
Business Services / Custodian / Maintenance Department	982,223	348,033	35%	-
Transportation Department	3,026,607	796,268	26%	-
Personnel Department	333,591	111,496	33%	-
Community Relations Department	173,188	57,403	33%	-
Superintendent Department / Assistant Superintendent Department	468,907	151,898	32%	-
Treasurer Department	639,818	212,694	33%	-
Board of Education	7,500	-	0%	-
Supplementals	1,146,500	219,208	19%	-
Severance	500,000	60,140	12%	-
Total Payroll	43,502,566	13,640,379	31%	-
Retirement/Insurance Benefits				
All Other	115,582	17,101	15%	-
Berea-Midpark High School	5,541,641	1,645,911	30%	-
Berea-Midpark Middle School	5,410,038	1,650,957	31%	-
Grindstone Elementary	2,029,271	666,270	33%	-
Brook Park Elementary	3,063,597	948,231	31%	-
Big Creek Elementary	1,701,472	502,226	30%	-
Snow School	519,399	171,786	33%	-
Academic Affairs Department	174,475	67,561	39%	-
Technology Department	353,162	103,515	29%	-
Pupil Services Department	217,388	71,504	33%	-
Business Services / Custodian / Maintenance Department	447,214	153,497	34%	2,303
Transportation Department	1,380,112	323,831	23%	9,534
Personnel Department	144,062	49,936	35%	-
Community Relations Department	95,776	31,904	33%	-
Superintendent Department / Assistant Superintendent Department	201,023	68,966	34%	-
Treasurer Department	325,407	111,922	34%	-
Transfers/Advances/Debt/Unemployment	20,000	338	2%	-
Board of Education	1,836	-	0%	-
Tuition Payments	76,335	3,596	5%	47,739
Supplementals	-	-	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	21,817,788	6,589,052	30%	59,575
* % Used for October should equal 33%				

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	10/31/2022	10/31/2022	% Rec'd/Used	10/31/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES (Continued)				
<i>Purchased Services</i>				
Professional and Technical Services	221,429	26,071	12%	21,750
Instruction Services	3,052,510	522,351	17%	2,341,618
Health Services	489,713	6,201	1%	467,569
Management Services	120,238	52,751	44%	45,184
Data Processing Services	713,771	372,562	52%	177,128
Professional / Legal Services	324,378	91,607	28%	212,140
Other Professional and Technical Services	354,721	52,775	15%	248,976
Garbage Removal and Cleaning Services	20,064	6,470	32%	9,459
Repairs and Maintenance Services	414,260	193,709	47%	195,714
Property Insurance	280,346	280,346	100%	-
Rentals	269,758	148,737	55%	87,223
Lease Purchase Agreements	90,528	22,974	25%	67,554
Certificated Meeting Expenses	207,147	24,387	12%	55,292
Non-Certificated Travel Reimbursement	3,035	735	24%	1,300
Non-Certificated Meeting Expenses	2,254	226	10%	1,000
Certificated Travel Reimbursement	48,233	7,418	15%	32,098
Telephone Services	78,840	24,023	30%	47,963
Postage	26,722	2,210	8%	3,443
Postage Machine Rental	6,500	2,425	37%	5,379
Advertising	15,300	1,407	9%	275
Internet Access Services	58,052	32,436	56%	15,616
Other Communication Services	41,150	7,700	19%	33,450
Electricity	879,200	303,442	35%	576,168
Water and Sewage	310,230	78,809	25%	232,830
Gas	459,758	70,019	15%	324,739
Contracted Craft or Trade Services	12,701	882	7%	6,419
Tuition Paid to Other Districts	1,732,860	446,454	26%	974,032
Excess Costs	105,000	-	0%	-
Payment for the Special Education of Students in District	100,000	3,049	3%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	55,546	30%	15,958
Transportation Purchased from Other District	50,000	539	1%	-
Transportation Purchased from Other Source	32,458	5,979	18%	19,151
Other Pupil Transportation Services	40,762	574	1%	2,387
Total Purchased Services	10,766,695	2,845,071	26%	6,221,815
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	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Supplies and Materials				
Classroom Supplies	321,468	100,570	31%	69,225
Office Supplies	52,135	11,711	22%	6,561
Health and Hygiene Supplies	6,202	1,197	19%	362
Software Materials	39,869	27,120	68%	338
Other General Supplies	49,096	4,337	9%	12,447
New Textbooks	728,470	428,393	59%	-
Supplemental Textbooks	24,293	1,635	7%	7,104
Electronic Instructional Materials and Supplies	74,131	35,374	48%	2,462
New Library Books	7,402	1,092	15%	1,998
Other Library Books	2,000	737	37%	178
Periodicals	350	18	5%	-
Electronic Media	447	133	30%	-
Electronic Subscription Services	115,609	103,020	89%	1,364
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	150,000	34,253	23%	17,384
Land	191,899	157,933	82%	27,814
Buildings	171,330	90,985	53%	48,547
Equipment and Furniture	4,037	1,292	32%	40
Supplies and Parts for Maintenance & Repair of Motor Vehicles	221,430	68,666	31%	97,101
Fuel	424,751	128,215	30%	101,322
Tires and Tubes	31,000	21,535	69%	3,465
Total Supplies and Materials	2,620,047	1,218,773	47%	399,465
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Capital Outlay				
Buildings	723,327.93	248,600.31	34%	12,417.50
Improvement Other Than Buildings	-	-	0%	-
Equipment	105,319	52,618	50%	3,943
Technical Equipment	338,206	150,121	44%	39,805
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	1,166,853	451,339	39%	56,166
Other				
Dues and Fees	6,110	1,518	25%	1,775
Membership in Professional Organization	58,849	32,270	55%	4,529
Charges for Audit Examinations	50,000	15,287	31%	42,363
County Board of Education Contributions	140,000	31,893	23%	76,785
Property Tax Collection Fees	850,000	353,036	42%	-
Bank Charges	30,000	2,289	8%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	46,928	46,928	100%	-
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%	-
Total Other	1,208,084	501,347	41%	128,203
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	82,663,633	26,495,563	32%	6,865,223
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	83,194,518	26,495,563	32%	6,865,223
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(2,531,291)	8,896,866		
BEGINNING CASH BALANCE		22,311,196		
ENDING CASH BALANCE	(2,531,291)	31,208,062		-
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