



**Berea City School District Board of Education
Revenue and Expenditure Report for the Month - September 30, 2022**

General Fund

Fiscal Year 2022-23

Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2023	FYTD	FYTD	FYTD
	FYTD Budget	9/30/2022	% Rec'd/Used	9/30/2022
		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	2,184,606	27%	
State Foundation (Restricted)	885,868	140,606	16%	
Property Tax Allocation	6,519,185	2,888,552	44%	
Other Operating Revenue	3,918,300	1,471,193	38%	
TOTAL REVENUE	79,463,227	32,989,401	42%	
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	33,997,792	42%	

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	FY 2023	FYTD		FYTD
	9/30/2022	9/30/2022	FYTD*	9/30/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES				
Payroll				
All Other	222,176	21,689	10%	-
Berea-Midpark High School	10,171,410	2,400,025	24%	-
Berea-Midpark Middle School	10,567,326	2,500,347	24%	-
Grindstone Elementary	3,746,362	941,246	25%	-
Brook Park Elementary	5,805,046	1,379,220	24%	-
Big Creek Elementary	3,280,128	742,979	23%	-
Snow School	1,099,878	249,004	23%	-
Academic Affairs Department	431,036	112,775	26%	-
Technology Department	790,888	181,343	23%	-
Pupil Services Department	433,921	106,490	25%	-
Business Services / Custodian / Maintenance Department	982,223	263,980	27%	-
Transportation Department	3,026,607	483,915	16%	-
Personnel Department	333,591	83,427	25%	-
Community Relations Department	173,188	43,052	25%	-
Superintendent Department / Assistant Superintendent Department	468,907	114,491	24%	-
Treasurer Department	639,818	159,465	25%	-
Board of Education	7,500	-	0%	-
Supplementals	1,146,500	91,958	8%	-
Severance	500,000	58,497	12%	-
Total Payroll	43,826,507	9,933,903	23%	-
Retirement/Insurance Benefits				
All Other	115,582	6,507	6%	-
Berea-Midpark High School	5,541,641	1,211,770	22%	-
Berea-Midpark Middle School	5,410,038	1,216,471	22%	-
Grindstone Elementary	2,029,271	486,207	24%	-
Brook Park Elementary	3,063,597	707,050	23%	-
Big Creek Elementary	1,701,472	369,544	22%	-
Snow School	519,399	127,628	25%	-
Academic Affairs Department	174,475	48,037	28%	-
Technology Department	353,162	77,801	22%	-
Pupil Services Department	217,388	53,563	25%	-
Business Services / Custodian / Maintenance Department	447,214	114,916	26%	2,486
Transportation Department	1,380,112	180,480	13%	14,476
Personnel Department	144,062	36,802	26%	-
Community Relations Department	95,776	23,928	25%	-
Superintendent Department / Assistant Superintendent Department	201,023	52,014	26%	-
Treasurer Department	325,407	83,884	26%	-
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	4,800,536	22%	64,700
* % Used for September should equal 25%				

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	9/30/2022	9/30/2022	% Rec'd/Used	9/30/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES (Continued)				
<i>Purchased Services</i>				
Professional and Technical Services	221,429	24,943	11%	22,878
Instruction Services	3,032,510	66,420	2%	2,777,584
Health Services	489,713	5,766	1%	467,629
Management Services	125,238	46,490	37%	52,917
Data Processing Services	713,771	338,107	47%	207,913
Professional / Legal Services	324,378	66,316	20%	244,171
Other Professional and Technical Services	204,721	52,775	26%	37,976
Garbage Removal and Cleaning Services	20,064	5,507	27%	10,422
Repairs and Maintenance Services	407,260	174,798	43%	202,214
Property Insurance	280,346	280,346	100%	-
Rentals	269,758	142,742	53%	79,035
Lease Purchase Agreements	90,528	13,960	15%	76,568
Certificated Meeting Expenses	203,747	48,849	24%	53,729
Non-Certificated Travel Reimbursement	3,035	495	16%	1,540
Non-Certificated Meeting Expenses	2,254	226	10%	1,000
Certificated Travel Reimbursement	48,133	6,255	13%	30,646
Telephone Services	78,840	20,020	25%	51,966
Postage	26,722	2,136	8%	3,317
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	274,684	31%	604,925
Water and Sewage	310,230	61,492	20%	250,148
Gas	459,758	36,171	8%	358,587
Contracted Craft or Trade Services	12,701	882	7%	2,819
Tuition Paid to Other Districts	1,732,860	284,725	16%	1,123,839
Excess Costs	105,000	-	0%	-
Payment for the Special Education of Students in District	100,000	8	0%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	52,355	28%	24,445
Transportation Purchased from Other District	50,000	539	1%	-
Transportation Purchased from Other Source	32,458	3,390	10%	21,741
Other Pupil Transportation Services	40,762	452	1%	2,509
Total Purchased Services	10,591,195	2,055,073	19%	6,765,240
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	9/30/2022	9/30/2022	FYTD*	9/30/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Supplies and Materials				
Classroom Supplies	301,468	72,353	24%	70,330
Office Supplies	53,135	6,340	12%	10,529
Health and Hygiene Supplies	6,202	102	2%	1,360
Software Materials	39,869	27,000	68%	478
Other General Supplies	49,096	3,403	7%	2,281
New Textbooks	584,529	412,112	71%	16,281
Supplemental Textbooks	24,293	1,635	7%	7,104
Electronic Instructional Materials and Supplies	74,131	35,374	48%	-
New Library Books	7,402	765	10%	1,711
Other Library Books	2,000	626	31%	290
Periodicals	350	18	5%	-
Electronic Media	447	133	30%	-
Electronic Subscription Services	115,409	100,719	87%	1,015
Food and Related Supplies and Materials	850	248	29%	376
Other Food	1,928	237	12%	1,241
Supplies and Materials for Operation, Maintenance and Repair	150,000	18,738	12%	15,734
Land	191,899	152,513	79%	34,440
Buildings	178,330	77,056	43%	60,778
Equipment and Furniture	4,037	1,213	30%	119
Supplies and Parts for Maintenance & Repair of Motor Vehicles	221,430	62,060	28%	103,277
Fuel	424,751	70,056	16%	159,481
Tires and Tubes	31,000	18,425	59%	6,575
Total Supplies and Materials	2,463,906	1,061,124	43%	493,748
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Capital Outlay				
Buildings	723,327.93	229,713.31	32%	31,304.50
Improvement Other Than Buildings	-	-	0%	-
Equipment	100,319	51,395	51%	4,971
Technical Equipment	340,406	25,416	7%	171,397
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	1,164,053	306,525	26%	207,673
Other				
Dues and Fees	6,110	1,518	25%	1,775
Membership in Professional Organization	54,349	27,235	50%	5,555
Charges for Audit Examinations	50,000	1,800	4%	54,150
County Board of Education Contributions	140,000	8,705	6%	97,000
Property Tax Collection Fees	850,000	353,036	42%	-
Bank Charges	30,000	1,821	6%	-
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	1,627	26%	675
Student Activity Payments	25	-	0%	-
Total Other	1,203,584	459,091	38%	161,307
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	82,648,633	19,865,854	24%	7,692,667
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	83,179,518	19,865,854	24%	7,692,667
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(2,516,291)	14,131,938		
BEGINNING CASH BALANCE		22,311,196		
ENDING CASH BALANCE	(2,516,291)	36,443,134		-
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