



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

**General Fund**

**Fiscal Year 2022-23**

**Prepared by: Jill A. Rowe, Treasurer/CFO**

	FY 2023	FYTD	FYTD	FYTD
	FYTD Budget	8/31/2022	% Rec'd/Used	8/31/2022
		Received/Used		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	1,517,663	18%	
State Foundation (Restricted)	885,868	93,766	11%	
Property Tax Allocation	6,519,185	-	0%	
Other Operating Revenue	3,918,300	506,701	13%	
<b>TOTAL REVENUE</b>	<b>79,463,227</b>	<b>28,422,573</b>	<b>36%</b>	
<b>OTHER FINANCING SOURCES</b>				
Transfers-In	-	-	0%	
Advances-In	1,000,000	956,079	96%	
Other Financing Sources	200,000	-	0%	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,200,000</b>	<b>956,079</b>	<b>80%</b>	
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>80,663,227</b>	<b>29,378,653</b>	<b>36%</b>	

**Berea City School District Board of Education**  
**Revenue and Expenditure Report for the Month - August 31, 2022**  
**Fiscal Year 2022-23**  
**Prepared by: Jill A. Rowe, Treasurer/CFO**

	FY 2023	FYTD		FYTD
	8/31/2022	8/31/2022	FYTD*	8/31/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
<b>EXPENDITURES</b>				
<b>Payroll</b>				
All Other	222,176	21,523	10%	-
Berea-Midpark High School	10,339,063	1,554,141	15%	-
Berea-Midpark Middle School	10,567,326	1,612,652	15%	-
Grindstone Elementary	3,944,507	606,625	15%	-
Brook Park Elementary	5,805,046	885,440	15%	-
Big Creek Elementary	3,280,128	470,656	14%	-
Snow School	1,099,878	158,521	14%	-
Academic Affairs Department	431,036	67,959	16%	-
Technology Department	790,888	122,622	16%	-
Pupil Services Department	433,921	70,273	16%	-
Business Services / Custodian / Maintenance Department	982,223	179,572	18%	-
Transportation Department	3,026,607	150,352	5%	-
Personnel Department	333,591	54,916	16%	-
Community Relations Department	173,188	28,701	17%	-
Superintendent Department / Assistant Superintendent Department	468,907	76,831	16%	-
Treasurer Department	639,818	105,426	16%	-
Board of Education	7,500	-	0%	-
Supplementals	1,146,500	63,686	6%	-
Severance	500,000	58,497	12%	-
<b>Total Payroll</b>	<b>44,192,305</b>	<b>6,288,393</b>	<b>14%</b>	<b>-</b>
<b>Retirement/Insurance Benefits</b>				
All Other	115,582	11,660	10%	-
Berea-Midpark High School	5,541,641	782,506	14%	-
Berea-Midpark Middle School	5,410,038	776,176	14%	-
Grindstone Elementary	2,029,271	305,522	15%	-
Brook Park Elementary	3,063,597	447,724	15%	-
Big Creek Elementary	1,701,472	233,014	14%	-
Snow School	519,399	78,012	15%	-
Academic Affairs Department	174,475	27,382	16%	-
Technology Department	353,162	52,657	15%	-
Pupil Services Department	217,388	34,903	16%	-
Business Services / Custodian / Maintenance Department	447,214	76,292	17%	5,180
Transportation Department	1,380,112	45,028	3%	10,325
Personnel Department	144,062	23,745	16%	-
Community Relations Department	95,776	15,951	17%	-
Superintendent Department / Assistant Superintendent Department	201,023	34,991	17%	-
Treasurer Department	325,407	56,029	17%	-
Transfers/Advances/Debt/Unemployment	20,000	338	2%	-
Board of Education	1,836	-	0%	-
Tuition Payments	76,335	1,050	1%	50,285
Supplementals	-	-	0%	-
Severance	-	-	0%	-
<b>Total Retirement/Insurance Benefits</b>	<b>21,817,788</b>	<b>3,002,980</b>	<b>14%</b>	<b>65,789</b>
<b>* % Used for August should equal 16%</b>				

**Berea City School District Board of Education  
Revenue and Expenditure Report for the Month - August 31, 2022  
Fiscal Year 2022-23**

*Prepared by: Jill A. Rowe, Treasurer*

	FY 2023	FYTD	FYTD*	FYTD
	8/31/2022	8/31/2022	8/31/2022	8/31/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
<b>EXPENDITURES (Continued)</b>				
<b><i>Purchased Services</i></b>				
Professional and Technical Services	221,429	22,763	10%	25,058
Instruction Services	3,032,510	36,779	1%	2,795,813
Health Services	489,713	5,280	1%	12,615
Management Services	125,238	41,864	33%	58,593
Data Processing Services	713,771	269,016	38%	271,184
Professional / Legal Services	324,378	32,501	10%	277,986
Other Professional and Technical Services	204,721	43,490	21%	19,880
Garbage Removal and Cleaning Services	20,064	3,393	17%	7,536
Repairs and Maintenance Services	394,164	136,103	35%	206,650
Property Insurance	280,277	280,277	100%	-
Rentals	265,905	102,044	38%	119,232
Lease Purchase Agreements	90,528	11,460	13%	79,068
Certificated Meeting Expenses	153,747	39,243	26%	58,193
Non-Certificated Travel Reimbursement	3,035	325	11%	1,710
Non-Certificated Meeting Expenses	2,254	185	8%	1,063
Certificated Travel Reimbursement	48,133	3,769	8%	32,688
Telephone Services	78,840	14,011	18%	57,975
Postage	26,722	2,086	8%	3,341
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	136,004	15%	743,606
Water and Sewage	310,230	42,564	14%	269,075
Gas	459,758	33,183	7%	361,575
Contracted Craft or Trade Services	12,701	-	0%	3,701
Tuition Paid to Other Districts	1,732,860	106,274	6%	1,299,133
Excess Costs	105,000	-	0%	-
Payment for the Special Education of Students in District	100,000	5	0%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	5,671	3%	24,487
Transportation Purchased from Other District	50,000	-	0%	539
Transportation Purchased from Other Source	32,458	2,483	8%	22,647
Other Pupil Transportation Services	40,762	311	1%	2,651
<b>Total Purchased Services</b>	<b>10,524,176</b>	<b>1,415,311</b>	<b>13%</b>	<b>6,810,718</b>
<b>* % Used for August should equal 16%</b>				

**Berea City School District Board of Education**  
**Revenue and Expenditure Report for the Month - August 31, 2022**  
**General Fund**  
**Prepared by: Jill A. Rowe, Treasurer**

	FY 2023	FYTD		FYTD
		8/31/2022	FYTD*	8/31/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
<b>Supplies and Materials</b>				
Classroom Supplies	301,468	38,489	13%	85,167
Office Supplies	53,135	4,464	8%	7,757
Health and Hygiene Supplies	6,202	102	2%	-
Software Materials	39,869	-	0%	27,478
Other General Supplies	49,096	990	2%	3,896
New Textbooks	269,231	28,325	11%	16,281
Supplemental Textbooks	23,793	412	2%	7,751
Electronic Instructional Materials and Supplies	74,131	34,647	47%	8,033
New Library Books	7,402	338	5%	496
Other Library Books	2,000	33	2%	339
Periodicals	350	18	5%	-
Electronic Media	447	133	30%	-
Electronic Subscription Services	115,409	100,996	88%	1,318
Food and Related Supplies and Materials	850	248	29%	376
Other Food	1,928	-	0%	1,478
Supplies and Materials for Operation, Maintenance and Repair	150,000	12,917	9%	1,036
Land	191,899	119,315	62%	66,602
Buildings	195,280	48,980	25%	84,932
Equipment and Furniture	4,037	303	8%	1,017
Supplies and Parts for Maintenance & Repair of Motor Vehicles	221,430	47,331	21%	87,902
Fuel	424,751	37,182	9%	192,355
Tires and Tubes	31,000	16,583	53%	8,417
<b>Total Supplies and Materials</b>	<b>2,165,058</b>	<b>491,805</b>	<b>23%</b>	<b>602,978</b>
* % Used for August should equal 16%				

**Berea City School District Board of Education**  
**Revenue and Expenditure Report for the Month - August 31, 2022**  
**Fiscal Year 2022-23**  
**Prepared by: Jill A. Rowe, Treasurer/CFO**

	FY 2023	FYTD	FYTD*	FYTD
	8/31/2022	8/31/2022	8/31/2022	8/31/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
<b>Capital Outlay</b>				
Buildings	723,327.93	215,305.81	30%	43,722.00
Improvement Other Than Buildings	-	-	0%	-
Equipment	100,319	33,853	34%	22,522
Technical Equipment	340,406	13,167	4%	172,901
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
<b>Total Capital Outlay</b>	<b>1,164,053</b>	<b>262,326</b>	<b>23%</b>	<b>239,145</b>
<b>Other</b>				
Dues and Fees	6,110	1,518	25%	1,775
Membership in Professional Organization	54,349	18,935	35%	12,938
Charges for Audit Examinations	50,000	600	1%	55,350
County Board of Education Contributions	140,000	5,774	4%	97,000
Property Tax Collection Fees	850,000	347,150	41%	-
Bank Charges	30,000	1,456	5%	-
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%	614
Student Activity Payments	25	-	0%	-
<b>Total Other</b>	<b>1,203,653</b>	<b>438,935</b>	<b>36%</b>	<b>169,828</b>
<b>Debt Service</b>				
Serial Bonds - Principal	908,000	-	0%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	673,602	-	0%	-
<b>Total Debt Service</b>	<b>1,581,602</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>82,648,633</b>	<b>11,899,750</b>	<b>14%</b>	<b>7,888,458</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>83,179,518</b>	<b>11,899,750</b>	<b>14%</b>	<b>7,888,458</b>
<b>EXCESS REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(2,516,291)</b>	<b>17,478,903</b>		
<b>BEGINNING CASH BALANCE</b>		<b>22,311,196</b>		
<b>ENDING CASH BALANCE</b>	<b>(2,516,291)</b>	<b>39,790,099</b>		<b>-</b>
<b>* % Used for August should equal 16%</b>				