



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

General Fund

Fiscal Year 2022-23

Prepared by: Jill A. Rowe, Treasurer/CFO

	FY 2023	FYTD	FYTD	FYTD
	7/31/2022	7/31/2022	% Rec'd/Used	7/31/2022
	FYTD Budget	Received/Used		Encumbered
REVENUES				
Real Estate Tax	54,960,656	3,720,000	7%	
Tangible Personal Property Tax	4,938,223	-	0%	
State Foundation (Unrestricted)	8,240,995	668,261	8%	
State Foundation (Restricted)	885,868	46,772	5%	
Property Tax Allocation	6,519,185	-	0%	
Other Operating Revenue	3,918,300	359,829	9%	
TOTAL REVENUE	79,463,227	4,794,861	6%	
OTHER FINANCING SOURCES				
Transfers-In	-	-	0%	
Advances-In	1,000,000	956,079	96%	
Other Financing Sources	200,000	-	0%	
TOTAL OTHER FINANCING SOURCES	1,200,000	956,079	80%	
TOTAL REVENUE AND OTHER SOURCES	80,663,227	5,750,941	7%	

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	FY 2023	FYTD		FYTD
	7/31/2022	7/31/2022	FYTD*	7/31/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES				
Payroll				
All Other	222,176	10,227	5%	-
Berea-Midpark High School	10,339,063	759,232	7%	-
Berea-Midpark Middle School	10,567,326	798,112	8%	-
Grindstone Elementary	3,944,507	303,614	8%	-
Brook Park Elementary	5,805,046	439,713	8%	-
Big Creek Elementary	3,280,128	232,027	7%	-
Snow School	1,099,878	79,104	7%	-
Academic Affairs Department	431,036	24,271	6%	-
Technology Department	790,888	60,991	8%	-
Pupil Services Department	433,921	34,801	8%	-
Business Services / Custodian / Maintenance Department	982,223	88,893	9%	-
Transportation Department	3,026,607	74,886	2%	-
Personnel Department	333,591	25,888	8%	-
Community Relations Department	173,188	14,336	8%	-
Superintendent Department / Assistant Superintendent Department	468,907	35,265	8%	-
Treasurer Department	639,818	51,663	8%	-
Board of Education	7,500	-	0%	-
Supplementals	1,146,500	23,575	2%	-
Severance	500,000	11,901	2%	-
Total Payroll	44,192,305	3,068,500	7%	-
Retirement/Insurance Benefits				
All Other	115,582	5,713	5%	-
Berea-Midpark High School	5,541,641	385,023	7%	-
Berea-Midpark Middle School	5,410,038	395,715	7%	-
Grindstone Elementary	2,029,271	152,854	8%	-
Brook Park Elementary	3,063,597	223,101	7%	-
Big Creek Elementary	1,701,472	115,781	7%	-
Snow School	519,399	38,924	7%	-
Academic Affairs Department	174,475	9,225	5%	-
Technology Department	353,162	26,519	8%	-
Pupil Services Department	217,388	17,378	8%	-
Business Services / Custodian / Maintenance Department	447,214	37,541	8%	3,000
Transportation Department	1,380,112	21,586	2%	10,780
Personnel Department	144,062	11,608	8%	-
Community Relations Department	95,776	7,962	8%	-
Superintendent Department / Assistant Superintendent Department	201,023	16,307	8%	-
Treasurer Department	325,407	27,325	8%	-
Transfers/Advances/Debt/Unemployment	20,000	-	0%	-
Board of Education	1,836	-	0%	-
Tuition Payments	76,335	-	0%	51,335
Supplementals	-	-	0%	-
Severance	-	-	0%	-
Total Retirement/Insurance Benefits	21,817,788	1,492,561	7%	65,115
* % Used for July should equal 8%				

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	FY 2023	FYTD	FYTD*	FYTD
	7/31/2022	7/31/2022	% Rec'd/Used	7/31/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
EXPENDITURES (Continued)				
<i>Purchased Services</i>				
Professional and Technical Services	221,429	22,763	10%	23,558
Instruction Services	3,032,510	31,793	1%	2,800,799
Health Services	489,713	5,040	1%	12,855
Management Services	132,738	39,328	30%	56,318
Data Processing Services	713,771	178,783	25%	340,847
Professional / Legal Services	324,378	19,838	6%	286,649
Other Professional and Technical Services	204,721	22,109	11%	41,469
Garbage Removal and Cleaning Services	20,064	1,528	8%	9,401
Repairs and Maintenance Services	375,049	12,308	3%	223,498
Property Insurance	280,277	280,277	100%	-
Rentals	265,905	775	0%	227,496
Lease Purchase Agreements	90,528	2,500	3%	88,028
Certificated Meeting Expenses	124,447	3,856	3%	37,781
Non-Certificated Travel Reimbursement	3,035	205	7%	1,830
Non-Certificated Meeting Expenses	2,254	185	8%	1,063
Certificated Travel Reimbursement	48,133	1,080	2%	33,421
Telephone Services	78,840	9,000	11%	62,987
Postage	26,722	-	0%	3,747
Postage Machine Rental	6,500	474	7%	7,330
Advertising	15,300	-	0%	1,362
Internet Access Services	58,052	32,436	56%	15,616
Other Communication Services	41,150	7,700	19%	33,450
Electricity	879,200	75,010	9%	804,821
Water and Sewage	310,230	24,453	8%	287,186
Gas	459,758	16,196	4%	378,561
Contracted Craft or Trade Services	12,701	-	0%	3,701
Tuition Paid to Other Districts	1,732,860	128,840	7%	1,391,223
Excess Costs	105,000	-	0%	-
Payment for the Special Education of Students in District	100,000	2	0%	-
Open Enrollment Payments	-	-	0%	-
Community School Payments	17,493	256	1%	-
Other Payments	187,283	-	0%	27,283
Transportation Purchased from Other District	50,000	-	0%	539
Transportation Purchased from Other Source	32,458	653	2%	24,477
Other Pupil Transportation Services	40,762	247	1%	2,715
Total Purchased Services	10,483,261	917,635	9%	7,230,010
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	FY 2023	FYTD		FYTD
		7/31/2022	FYTD*	7/31/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Supplies and Materials				
Classroom Supplies	296,117	9,048	3%	67,574
Office Supplies	53,135	1,846	3%	5,254
Health and Hygiene Supplies	6,202	-	0%	102
Software Materials	39,869	-	0%	27,338
Other General Supplies	49,096	136	0%	4,334
New Textbooks	299,231	26,065	9%	17,758
Supplemental Textbooks	23,793	412	2%	7,104
Electronic Instructional Materials and Supplies	74,131	-	0%	45,142
New Library Books	7,402	338	5%	69
Other Library Books	2,000	33	2%	115
Periodicals	350	18	5%	-
Electronic Media	447	133	30%	-
Electronic Subscription Services	111,735	95,551	86%	3,964
Food and Related Supplies and Materials	150	-	0%	-
Other Food	1,928	-	0%	928
Supplies and Materials for Operation, Maintenance and Repair	150,000	-	0%	1,680
Land	191,899	613	0%	185,321
Buildings	195,280	4,431	2%	82,018
Equipment and Furniture	4,037	-	0%	1,201
Supplies and Parts for Maintenance & Repair of Motor Vehicles	221,430	13,065	6%	132,867
Fuel	424,751	11,416	3%	218,121
Tires and Tubes	31,000	8,079	26%	16,921
Total Supplies and Materials	2,185,333	171,184	8%	818,160
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	7/31/2022	7/31/2022	% Rec'd/Used	7/31/2022
	FYTD Budget	Received/Used	% Rec'd/Used	Encumbered
Capital Outlay				
Buildings	753,052.46	-	0%	223,574.46
Improvement Other Than Buildings	-	-	0%	-
Equipment	100,319	321	0%	36,849
Technical Equipment	340,206	11,657	3%	154,068
Vehicles	-	-	0%	-
School Buses	-	-	0%	-
Total Capital Outlay	1,193,577	11,978	1%	414,491
Other				
Dues and Fees	6,110	1,518	25%	1,775
Membership in Professional Organization	46,849	7,882	17%	7,537
Charges for Audit Examinations	50,000	-	0%	55,950
County Board of Education Contributions	140,000	2,887	2%	97,000
Property Tax Collection Fees	850,000	-	0%	-
Bank Charges	30,000	937	3%	-
Other Dues and Fees	-	-	0%	-
Liability Insurance	46,928	46,928	100%	-
Taxes and Assessments	17,700	49	0%	17,048
Awards/Prizes for Competitions	375	-	0%	-
Other Miscellaneous Expenditures	6,166	583	9%	1,644
Student Activity Payments	25	-	0%	-
Total Other	1,196,153	60,784	5%	180,954
Debt Service				
Serial Bonds - Principal	908,000	-	0%	-
Loans for Energy Conservation	-	-	0%	-
Serial Bonds - Interest	673,602	-	0%	-
Total Debt Service	1,581,602	-	0%	-
TOTAL EXPENDITURES	82,650,018	5,722,642	7%	8,708,730
OTHER FINANCING USES				
Transfers-Out	50,000	-	0%	-
Advances-Out	500,000	-	0%	-
Return of Advance	-	-	0%	-
TOTAL OTHER FINANCING USES	550,000	-	0%	-
TOTAL EXPENDITURE AND OTHER USES	83,200,018	5,722,642	7%	8,708,730
EXCESS REVENUE OVER/(UNDER) EXPENDITURES	(2,536,791)	28,299		
BEGINNING CASH BALANCE		22,311,196		
ENDING CASH BALANCE	(2,536,791)	22,339,494		-
* % Used for July should equal 8%				