

**Brecksville-Broadview Heights City School District**



**Forecast Comparison - General Operating Fund - October 2015**



|  | October 2015<br>FCST Estimate | October 2015<br>Actuals | October 2014<br>Actuals | Variance-October<br>2015 Actuals to<br>Estimate | Explanation of Variance   |
|--|-------------------------------|-------------------------|-------------------------|---|---|
| <b>Revenue:</b>  |                               |                         |                         |   |   |
| 1.010 - General Property Tax (Real Estate)                 | \$ -                          | \$ -                    | \$ (69,709)             | \$ -  |   |
| 1.020 - Tangible Personal Property Tax                     | \$ -                          | \$ -                    | \$ 962,924              | \$ -  |   |
| 1.035 - Unrestricted Grants-in-Aid                         | \$ 417,753                    | \$ 421,648              | \$ 421,751              | \$ 3,895  |   |
| 1.040 - Restricted Grants-in-Aid                           | \$ 580                        | \$ 573                  | \$ 990                  | \$ (7)  |   |
| 1.050 - Property Tax Allocation                            | \$ -                          | \$ 2,009,555            | \$ -                    | \$ 2,009,555                                    | timing of receipt of homestead/rollback payment from State in OCT vs NOV estimate in FCST                                 |
| 1.060 - All Other Operating Revenues                       | \$ 105,055                    | \$ 120,014              | \$ 116,055              | \$ 14,959                                       | timing of receipt of interest, PTP, and tuition   |
| <b>1.070 - Total Revenue</b>                               | <b>\$ 523,388</b>             | <b>\$ 2,551,790</b>     | <b>\$ 1,432,011</b>     | <b>\$ 2,028,402</b>                             |   |
| <b>Other Financing Sources:</b>                            |                               |                         |                         |   |   |
| 2.050 - Advances In  | \$ -                          | \$ -                    | \$ -                    | \$ -  |   |
|  |                               |                         |                         |   | received unanticipated premium refund from workers' compensation due to safety program participation and other incentives |
| 2.060 - All Other Financing Sources                        | \$ -                          | \$ 13,642               | \$ 30,239               | \$ 13,642                                       |   |
| <b>2.080 Total Revenue and Other Financing Sources</b>     | <b>\$ 523,388</b>             | <b>\$ 2,565,432</b>     | <b>\$ 1,462,250</b>     | <b>\$ 2,042,044</b>                             |   |
| <b>Expenditures:</b>                                       |                               |                         |                         |   |   |
| 3.010 - Personnel Services                                 | \$ 2,313,102                  | \$ 2,307,848            | \$ 2,361,088            | \$ 5,254  |   |
| 3.020 - Employees' Retirement/Insurance Benefits           | \$ 793,778                    | \$ 815,160              | \$ 775,228              | \$ (21,382)                                     | timing of STRS deductions and balance payments for foundation shortages as actual monthly payrolls vary                   |
| 3.030 - Purchased Services                                 | \$ 453,675                    | \$ 316,453              | \$ 395,994              | \$ 137,222                                      | timing of current FY budget usage vs FCST monthly estimates based on historical spend                                     |
| 3.040 - Supplies and Materials                             | \$ 117,177                    | \$ 109,880              | \$ 95,441               | \$ 7,297  |   |
| 3.050 - Capital Outlay                                     | \$ 9,000                      | \$ 33,636               | \$ 8,461                | \$ (24,636)                                     | timing of current FY budget usage vs FCST monthly estimates based on historical spend                                     |
| 4.300 - Other Objects                                      | \$ 58,577                     | \$ 23,706               | \$ 222,960              | \$ 34,871                                       | timing of current FY budget usage vs FCST monthly estimates based on historical spend                                     |
| <b>4.500 - Total Expenditures</b>                          | <b>\$ 3,745,309</b>           | <b>\$ 3,606,683</b>     | <b>\$ 3,859,172</b>     | <b>\$ 138,626</b>                               |   |
| <b>Other Financing Uses:</b>                               |                               |                         |                         |   |   |
| 5.010 - Operating Transfers-Out                            | \$ -                          | \$ -                    | \$ -                    | \$ -  |   |
| 5.020 - Advances Out                                       | \$ -                          | \$ -                    | \$ -                    | \$ -  |   |
| <b>5.050 - Total Expenditures and Other Financing Uses</b> | <b>\$ 3,745,309</b>           | <b>\$ 3,606,683</b>     | <b>\$ 3,859,172</b>     | <b>\$ 138,626</b>                               |   |
| <b>Surplus/(Deficit) for Month</b>                         | <b>\$ (3,221,921)</b>         | <b>\$ (1,041,251)</b>   | <b>\$ (2,396,922)</b>   | <b>\$ 2,180,670</b>                             | mostly due to homestead/rollback revenue item above   |

**Brecksville-Broadview Heights City School District**



**Forecast Comparison - General Operating Fund - October 2015**



|  | Current FYTD<br>FCST Estimate | Current FYTD<br>Actuals | Prior FYTD<br>Actuals | Variance-Current<br>FYTD Actual to<br>FCST Estimate | Explanation of Variance   |
|--|-------------------------------|-------------------------|-----------------------|---|---|
| <b>Revenue:</b>  |                               |                         |                       |   |   |
| 1.010 - General Property Tax (Real Estate)                 | \$ 13,807,582                 | \$ 13,807,582           | \$ 13,798,745         | \$ -  |   |
| 1.020 - Tangible Personal Property Tax                     | \$ 879,411                    | \$ 879,411              | \$ 962,924            | \$ -  |   |
| 1.035 - Unrestricted Grants-in-Aid                         | \$ 1,788,248                  | \$ 1,792,143            | \$ 1,793,776          | \$ 3,895  |   |
| 1.040 - Restricted Grants-in-Aid                           | \$ 2,300                      | \$ 2,293                | \$ 412,826            | \$ (7)  |   |
| 1.050 - Property Tax Allocation                            | \$ 399,020                    | \$ 2,408,575            | \$ -                  | \$ 2,009,555  | timing of receipt of homestead/rollback payment from State in OCT vs NOV estimate in FCST                                 |
| 1.060 - All Other Operating Revenues                       | \$ 574,613                    | \$ 589,572              | \$ 681,994            | \$ 14,959   | timing of receipt of interest, PTP, and tuition   |
| <b>1.070 - Total Revenue</b>                               | <b>\$ 17,451,174</b>          | <b>\$ 19,479,576</b>    | <b>\$ 17,650,265</b>  | <b>\$ 2,028,402</b>                                 |   |
| <b>Other Financing Sources:</b>                            |                               |                         |                       |   |   |
| 2.010 - Proceeds from Sale of Notes                        | \$ -                          | \$ -                    | \$ -                  | \$ -  |   |
| 2.050 - Advances In  | \$ -                          | \$ -                    | \$ -                  | \$ -  |   |
| 2.060 - All Other Financing Sources                        | \$ -                          | \$ 13,642               | \$ 35,622             | \$ 13,642   | received unanticipated premium refund from workers' compensation due to safety program participation and other incentives |
| <b>2.080 Total Revenue and Other Financing Sources</b>     | <b>\$ 17,451,174</b>          | <b>\$ 19,493,218</b>    | <b>\$ 17,685,887</b>  | <b>\$ 2,042,044</b>                                 |   |
| <b>Expenditures:</b>                                       |                               |                         |                       |   |   |
| 3.010 - Personnel Services                                 | \$ 9,055,570                  | \$ 9,050,316            | \$ 9,030,891          | \$ 5,254  |   |
| 3.020 - Employees' Retirement/Insurance Benefits           | \$ 3,021,092                  | \$ 3,042,474            | \$ 3,024,416          | \$ (21,382)   | timing of STRS deductions and balance payments for foundation shortages as actual monthly payrolls vary                   |
| 3.030 - Purchased Services                                 | \$ 1,434,021                  | \$ 1,296,799            | \$ 1,583,655          | \$ 137,222  | timing of current FY budget usage vs FCST monthly estimates based on historical spend                                     |
| 3.040 - Supplies and Materials                             | \$ 433,968                    | \$ 426,671              | \$ 475,771            | \$ 7,297  |   |
| 3.050 - Capital Outlay                                     | \$ 27,358                     | \$ 51,994               | \$ 62,301             | \$ (24,636)   | timing of current FY budget usage vs FCST monthly estimates based on historical spend                                     |
| 4.300 - Other Objects                                      | \$ 350,704                    | \$ 315,833              | \$ 300,990            | \$ 34,871   | timing of current FY budget usage vs FCST monthly estimates based on historical spend                                     |
| <b>4.500 - Total Expenditures</b>                          | <b>\$ 14,322,713</b>          | <b>\$ 14,184,087</b>    | <b>\$ 14,478,024</b>  | <b>\$ 138,626</b>                                   |   |
| <b>Other Financing Uses:</b>                               |                               |                         |                       |   |   |
| 5.010 - Operating Transfers-Out                            | \$ -                          | \$ -                    | \$ -                  | \$ -  |   |
| 5.020 - Advances Out                                       | \$ 40,000                     | \$ 40,000               | \$ -                  | \$ -  |   |
| <b>5.050 - Total Expenditures and Other Financing Uses</b> | <b>\$ 14,362,713</b>          | <b>\$ 14,224,087</b>    | <b>\$ 14,478,024</b>  | <b>\$ 138,626</b>                                   |   |
| <b>Surplus/(Deficit) FYTD</b>                              | <b>\$ 3,088,461</b>           | <b>\$ 5,269,131</b>     | <b>\$ 3,207,863</b>   | <b>\$ 2,180,670</b>                                 | mostly due to homestead/rollback revenue item above   |

**Brecksville-Broadview Heights City School District**



**Revenue Analysis Report - General Operating Fund Only - FY16**



| 2015 - 2016       | Local Revenue       |                   |                 |                  | Federal         | State Revenue              |                         |                          | Non-Operating*  | Total Revenue       |
|-------------------|---------------------|-------------------|-----------------|------------------|-----------------|----------------------------|-------------------------|--------------------------|-----------------|---------------------|
|                   | Taxes               |                   | Interest        | Other Local      |                 | Unrestricted Grants-in-Aid | Property Tax Allocation | Restricted Grants-in-Aid |                 |                     |
|                   | Real Estate         | Personal Property |                 |                  |                 |                            |                         |                          |                 |                     |
| <b>July</b>       | 9,761,000           | -                 | 835             | 55,984           | 1,566           | 421,978                    | -                       | 551                      | -               | <b>10,241,914</b>   |
| <b>August</b>     | 4,046,582           | 879,411           | 41,884          | 238,970          | 507             | 526,511                    | 399,020                 | 596                      | -               | <b>6,133,481</b>    |
| <b>September</b>  | -                   | -                 | 10,313          | 105,025          | 14,474          | 422,006                    | -                       | 573                      | -               | <b>552,391</b>      |
| <b>October</b>    | -                   | -                 | 10,795          | 102,940          | 6,279           | 421,648                    | 2,009,555               | 573                      | 13,642          | <b>2,565,432</b>    |
| <b>November</b>   | -                   | -                 | -               | -                | -               | -                          | -                       | -                        | -               | -                   |
| <b>December</b>   | -                   | -                 | -               | -                | -               | -                          | -                       | -                        | -               | -                   |
| <b>January</b>    | -                   | -                 | -               | -                | -               | -                          | -                       | -                        | -               | -                   |
| <b>February</b>   | -                   | -                 | -               | -                | -               | -                          | -                       | -                        | -               | -                   |
| <b>March</b>      | -                   | -                 | -               | -                | -               | -                          | -                       | -                        | -               | -                   |
| <b>April</b>      | -                   | -                 | -               | -                | -               | -                          | -                       | -                        | -               | -                   |
| <b>May</b>        | -                   | -                 | -               | -                | -               | -                          | -                       | -                        | -               | -                   |
| <b>June</b>       | -                   | -                 | -               | -                | -               | -                          | -                       | -                        | -               | -                   |
| <b>Totals</b>     | <b>\$13,807,582</b> | <b>\$879,411</b>  | <b>\$63,828</b> | <b>\$502,918</b> | <b>\$22,826</b> | <b>\$1,792,143</b>         | <b>\$2,408,575</b>      | <b>\$2,293</b>           | <b>\$13,642</b> | <b>\$19,493,218</b> |
| <b>% of Total</b> | <b>70.83%</b>       | <b>4.51%</b>      | <b>0.33%</b>    | <b>2.58%</b>     | <b>0.12%</b>    | <b>9.19%</b>               | <b>12.36%</b>           | <b>0.01%</b>             | <b>0.07%</b>    |                     |

\*Non-Operating Revenue includes advances in, and refund of prior year expenditures.

**Brecksville-Broadview Heights City School District**



**Expenditure Analysis Report - General Operating Fund - FY16**



| 2015-2016         | Salaries           | Benefits           | Services           | Supplies         | Equipment       | Dues/<br>Fees    | Non-<br>Operating* | Total<br>Expenses   |
|-------------------|--------------------|--------------------|--------------------|------------------|-----------------|------------------|--------------------|---------------------|
| July              | 2,704,810          | 755,464            | 304,744            | 102,425          | 291             | 18,973           | 40,000             | 3,926,707           |
| August            | 1,824,099          | 753,933            | 441,925            | 108,406          | 5,656           | 263,814          | -                  | 3,397,833           |
| September         | 2,213,559          | 717,917            | 233,677            | 105,960          | 12,411          | 9,340            | -                  | 3,292,864           |
| October           | 2,307,848          | 815,160            | 316,453            | 109,880          | 33,636          | 23,706           | -                  | 3,606,683           |
| November          | -                  | -                  | -                  | -                | -               | -                | -                  | -                   |
| December          | -                  | -                  | -                  | -                | -               | -                | -                  | -                   |
| January           | -                  | -                  | -                  | -                | -               | -                | -                  | -                   |
| February          | -                  | -                  | -                  | -                | -               | -                | -                  | -                   |
| March             | -                  | -                  | -                  | -                | -               | -                | -                  | -                   |
| April             | -                  | -                  | -                  | -                | -               | -                | -                  | -                   |
| May               | -                  | -                  | -                  | -                | -               | -                | -                  | -                   |
| June              | -                  | -                  | -                  | -                | -               | -                | -                  | -                   |
| <b>TOTALS</b>     | <b>\$9,050,316</b> | <b>\$3,042,474</b> | <b>\$1,296,799</b> | <b>\$426,671</b> | <b>\$51,994</b> | <b>\$315,833</b> | <b>\$40,000</b>    | <b>\$14,224,087</b> |
| <b>% of Total</b> | <b>63.63%</b>      | <b>21.39%</b>      | <b>9.12%</b>       | <b>3.00%</b>     | <b>0.37%</b>    | <b>2.22%</b>     | <b>0.28%</b>       |                     |

*\*Non-Operating expenses include advances and transfers out.*

Operating Fund includes General Fund (001) only for FY2016

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## Brecksville-Broadview Heights City School District

October 31, 2015



FINSUMM Financial Summary

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*"where fine education is a heritage"*

| Fund | Fund Name                               | Beginning Balance<br>7/1/2015 | Monthly Receipts      | Fiscal Year To Date Receipts | Monthly Expenditures  | Fiscal Year To Date Expenditures | Current Fund Balance   | Current Encumbrances  | Unencumbered Fund Balance |
|------|---|-------------------------------|-----------------------|------------------------------|-----------------------|----------------------------------|------------------------|-----------------------|---------------------------|
| 001  | General Fund                            | \$10,103,705.16               | \$2,565,432.72        | \$19,493,218.45              | \$3,606,682.09        | \$14,224,085.27                  | \$15,372,838.34        | \$2,535,916.65        | \$12,836,921.69           |
| 002  | Bond Retirement                         | \$3,253,726.48                | \$144,645.78          | \$1,146,938.66               | \$0.00                | \$0.00                           | 4,400,665.14           | \$0.00                | 4,400,665.14              |
| 003  | Permanent Improvement                   | \$948,139.41                  | \$100,900.17          | \$823,146.96                 | \$338,930.71          | \$1,178,526.29                   | 592,760.08             | \$141,524.71          | 451,235.37                |
| 004  | Building Fund                           | \$150,953.36                  | \$0.00                | \$45,000.00                  | \$0.00                | \$136,000.00                     | 59,953.36              | \$0.00                | 59,953.36                 |
| 006  | Food Service                            | \$367,986.08                  | \$176,869.93          | \$397,658.06                 | \$143,860.85          | \$406,146.22                     | 359,497.92             | \$248,839.76          | 110,658.16                |
| 007  | Special Trust                           | \$89,587.23                   | \$759.18              | \$36,019.53                  | \$55.95               | \$67,347.78                      | 58,258.98              | \$2,052.21            | 56,206.77                 |
| 009  | Uniform Supplies                        | \$119,404.78                  | \$23,340.62           | \$101,090.25                 | \$24,488.44           | \$143,816.15                     | 76,678.88              | \$44,722.04           | 31,956.84                 |
| 014  | Rotary - Internal Services              | \$136,276.93                  | \$18,229.99           | \$38,490.49                  | \$9,123.90            | \$25,694.96                      | 149,072.46             | \$26,107.17           | 122,965.29                |
| 018  | Public School Support                   | \$140,784.71                  | \$7,792.51            | \$19,139.72                  | \$9,249.10            | \$27,997.90                      | 131,926.53             | \$18,742.23           | 113,184.30                |
| 019  | Other Grants                            | \$207,230.45                  | \$688.41              | \$5,196.17                   | \$12,296.58           | \$56,722.50                      | 155,704.12             | \$6,911.84            | 148,792.28                |
| 020  | Child Care Fund                         | \$98,887.29                   | \$35,422.00           | \$178,794.60                 | \$43,776.35           | \$175,653.52                     | 102,028.37             | \$8,235.38            | 93,792.99                 |
| 022  | Unclaimed Funds                         | \$7,928.97                    | \$0.00                | \$0.00                       | \$0.00                | \$0.00                           | 7,928.97               | \$0.00                | 7,928.97                  |
| 200  | Student Managed Funds                   | \$137,172.80                  | \$29,105.43           | \$55,602.69                  | \$18,416.39           | \$37,752.84                      | 155,022.65             | \$60,886.00           | 94,136.65                 |
| 300  | District Managed Funds                  | \$216,204.11                  | \$51,438.05           | \$200,055.54                 | \$49,454.93           | \$160,856.06                     | 255,403.59             | \$114,654.21          | 140,749.38                |
| 401  | Auxiliary Services                      | \$50,112.65                   | \$22.32               | \$85,064.74                  | \$39,082.99           | \$90,881.65                      | 44,295.74              | \$63,063.49           | (18,767.75)               |
| 451  | OneNet (Data Communication)             | \$0.00                        | \$5,400.00            | \$5,400.00                   | \$5,400.00            | \$5,400.00                       | 0.00                   | \$0.00                | 0.00                      |
| 499  | Miscellaneous State Grants              | \$16,789.67                   | \$0.00                | \$0.00                       | \$2,230.11            | \$16,351.61                      | 438.06                 | \$438.06              | (0.00)                    |
| 516  | IDEA-B                                  | \$36,434.87                   | \$110,028.26          | \$110,028.26                 | \$28,308.24           | \$148,376.33                     | (1,913.20)             | \$473,631.22          | (475,544.42)              |
| 551  | Title III - Limited English Proficiency | \$0.00                        | \$0.00                | \$0.00                       | \$11,087.67           | \$11,087.67                      | (11,087.67)            | \$0.00                | (11,087.67)               |
| 572  | Title I - Disadvantaged Children        | \$18,826.95                   | \$21,094.48           | \$43,959.45                  | \$22,808.37           | \$88,882.23                      | (26,095.83)            | \$320.00              | (26,415.83)               |
| 587  | Preschool                               | \$0.00                        | \$4,251.24            | \$4,251.24                   | \$2,125.62            | \$4,251.24                       | 0.00                   | \$0.00                | 0.00                      |
| 590  | Title II-A - Improving Teacher Quality  | \$5,965.30                    | \$2,576.76            | \$4,735.19                   | \$4,749.87            | \$15,811.11                      | (5,110.62)             | \$5,167.00            | (10,277.62)               |
| 599  | Miscellaneous Federal Grants            | \$0.00                        | \$0.00                | \$0.00                       | \$0.00                | \$0.00                           | 0.00                   | \$0.00                | 0.00                      |
|      |   |                               |                       |                              |                       |                                  |                        |                       |                           |
|      | <b>Grand Totals (ALL Funds)</b>         | <b>\$16,106,117.20</b>        | <b>\$3,297,997.85</b> | <b>\$22,793,790.00</b>       | <b>\$4,372,128.16</b> | <b>\$17,021,641.33</b>           | <b>\$21,878,265.87</b> | <b>\$3,751,211.97</b> | <b>\$18,127,053.90</b>    |

**Brecksville-Broadview Heights Board of Education**



**Approved Funds for 2015/2016**



This report is a listing of all grant funds authorized and received throughout the 2015/2016 fiscal year.

| <b>Fund</b> | <b>Description</b>                         | <b>Authorized Amount</b> | <b>Non-Public Authorized Amount</b> | <b>Monthly Amount Received</b> | <b>Amount Received FY-to-date</b> |
|-------------|--|--------------------------|-------------------------------------|--------------------------------|-----------------------------------|
|             | <i>State Grants</i>                        |                          |                                     |                                |                                   |
| 451/9016    | Network Connectivity Subsidy               | \$10,800.00              | \$0.00                              | \$5,400.00                     | \$5,400.00                        |
|             | <i>Auxiliary Services</i>                  |                          |                                     |                                |                                   |
| 401/9016    | Assumption                                 | \$196,376.74             | \$0.00                              | \$0.00                         | \$49,094.19                       |
| 401/9116    | Lawrence School                            | \$81,344.34              | \$0.00                              | \$0.00                         | \$20,336.09                       |
| 401/9216    | South Suburban Mont.                       | \$61,624.50              | \$0.00                              | \$0.00                         | \$15,406.13                       |
|             | <b>Total State Funds</b>                   | \$350,145.58             | \$0.00                              | \$5,400.00                     | \$90,236.41                       |
|             | <i>Federal Grants</i>                      |                          |                                     |                                |                                   |
| 516/9016    | IDEA-B Special Education FY16              | \$728,523.07             | \$7,396.17                          | \$110,028.26                   | \$110,028.26                      |
| 516/9015    | IDEA-B Special Education FY15              | \$770,074.29             | \$12,034.42                         | \$0.00                         | \$0.00                            |
| 551/9016    | Title III Limited English Proficiency FY16 | \$11,479.07              | \$0.00                              | \$0.00                         | \$0.00                            |
| 551/9015    | Title III Limited English Proficiency FY15 | \$14,496.57              | \$0.00                              | \$0.00                         | \$0.00                            |
| 572/9016    | Title I FY16                               | \$285,827.00             | \$4,018.80                          | \$21,094.48                    | \$21,094.48                       |
| 572/9015    | Title I FY15                               | \$314,929.97             | \$0.00                              | \$0.00                         | \$22,864.97                       |
| 587/9016    | Preschool Special Education FY16           | \$20,192.98              | \$0.00                              | \$4,251.24                     | \$4,251.24                        |
| 587/9015    | Preschool Special Education FY15           | \$20,190.02              | \$0.00                              | \$0.00                         | \$0.00                            |
| 590/9016    | Title II-A Improving Teacher Quality FY16  | \$60,047.77              | \$3,064.58                          | \$2,576.76                     | \$2,576.76                        |
| 590/9015    | Title II-A Improving Teacher Quality FY15  | \$63,805.40              | \$316.00                            | \$0.00                         | \$2,158.43                        |
|             | <b>Total Federal Funds</b>                 | \$2,289,566.14           | \$26,829.97                         | \$137,950.74                   | \$162,974.14                      |

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**Brecksville-Broadview Heights Board of Education**

**Record of Advances for 2015/2016**



*as of 10/31/15*

| INITIAL ADVANCE INFORMATION         |                  |           |         |                         |                    | ADVANCE RETURN |                    |
|-------------------------------------|------------------|-----------|---------|-------------------------|--------------------|----------------|--------------------|
| Date Approved                       | Board Resolution | FROM Fund | TO Fund | Fund Name               | Amount             | Date Returned  | Amount             |
| 8/24/2015                           |                  | 001       | 009     | Uniform School Supplies | \$40,000.00        |                |                    |
|                                     |                  |           |         |                         |                    |                |                    |
|                                     |                  |           |         |                         |                    |                |                    |
|                                     |                  |           |         |                         |                    |                |                    |
|                                     |                  |           |         |                         |                    |                |                    |
|                                     |                  |           |         |                         |                    |                |                    |
| <b>TOTAL Advances for 2015-2016</b> |                  |           |         |                         | <b>\$40,000.00</b> |                | <b>\$0.00</b>      |
| <b>Advances Outstanding</b>         |                  |           |         |                         |                    |                | <b>\$40,000.00</b> |

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**Brecksville-Broadview Heights City School District**



**Cash Reconciliation**



**October 31, 2015**

|   |                     |                  |
|---|---------------------|------------------|
| <b>FINSUM Balance</b>                             |                     | \$ 21,878,265.87 |
| <b>Bank Balance:</b>                              |                     |                  |
| Charter One - General                             | \$ 1,690,501.19     |                  |
| <b>Investments:</b>                               |                     |                  |
| STAR Ohio   | 1,883.94            |                  |
| Managed Portfolio (Meeder)                        | 12,419,414.97       |                  |
| First Federal                                     | 5,004,394.42        |                  |
| Westfield Bank                                    | <u>3,001,664.84</u> |                  |
|   |                     | \$ 20,427,358.17 |
| <b>Petty Cash:</b>                                |                     |                  |
| Chippewa  | 100.00              |                  |
| Highland Drive                                    | 100.00              |                  |
| Hilton  | 100.00              |                  |
| Central School                                    | 100.00              |                  |
| Middle School                                     | 150.00              |                  |
| Student Activity                                  | 300.00              |                  |
| High School                                       | 150.00              |                  |
| Transportation                                    | 150.00              |                  |
| Board Office                                      | 150.00              |                  |
| Beekeepers  | <u>150.00</u>       |                  |
|   |                     | \$ 1,450.00      |
| <b>Change Fund:</b>                               |                     |                  |
| Middle School Athletics                           | 200.00              |                  |
| Middle School Concessions                         | 150.00              |                  |
| High School Athletics                             | 4,000.00            |                  |
| Food Services                                     | <u>1,097.00</u>     |                  |
|   |                     | \$ 5,447.00      |
| Less: Outstanding Checks-Charter One General      |                     | \$ (246,615.39)  |
| Outstanding Deposits/Other Adjustments:           |                     |                  |
| Reconciled check not identified on bank statement | 125.00              |                  |
| Check encoding error                              | <u>(0.10)</u>       |                  |
|   |                     | \$ 124.90        |
| <b>Bank Balance</b>                               |                     | \$ 21,878,265.87 |
| <b>Variance</b>                                   |                     | \$ -             |

## Brecksville-Broadview Heights City School District

October 31, 2015



Appropriation Summary

rb110615

*"where fine education is a heritage"*

| Fund  | FYTD Appropriated      | Prior FY Carryover Encumbrances | FYTD Expendable        | FYTD Actual Expenditures | MTD Actual Expenditures | Current Encumbrances  | FYTD Unencumbered Balance | FYTD Percent Exp/Enc |
|---|------------------------|---------------------------------|------------------------|--------------------------|-------------------------|-----------------------|---------------------------|----------------------|
| 001 General Fund                            | \$45,823,986.00        | \$323,247.69                    | \$46,147,233.69        | \$14,224,085.27          | \$3,606,682.09          | \$2,535,916.65        | 29,387,231.77             | 36.32%               |
| 002 Bond Retirement                         | \$4,431,397.00         | \$0.00                          | 4,431,397.00           | \$0.00                   | \$0.00                  | \$0.00                | 4,431,397.00              | 0.00%                |
| 003 Permanent Improvement                   | \$1,900,000.00         | \$798,264.93                    | 2,698,264.93           | \$1,178,526.29           | \$338,930.71            | \$141,524.71          | 1,378,213.93              | 48.92%               |
| 004 Building Fund                           | \$0.00                 | \$136,000.00                    | 136,000.00             | \$136,000.00             | \$0.00                  | \$0.00                | 0.00                      | 100.00%              |
| 006 Food Service                            | \$1,708,100.00         | \$1,720.00                      | 1,709,820.00           | \$406,146.22             | \$143,860.85            | \$248,839.76          | 1,054,834.02              | 38.31%               |
| 007 Special Trust                           | \$82,402.00            | \$0.00                          | 82,402.00              | \$67,347.78              | \$55.95                 | \$2,052.21            | 13,002.01                 | 84.22%               |
| 009 Uniform Supplies                        | \$371,247.00           | \$0.00                          | 371,247.00             | \$143,816.15             | \$24,488.44             | \$44,722.04           | 182,708.81                | 50.79%               |
| 014 Rotary - Internal Services              | \$445,661.00           | \$5,770.99                      | 451,431.99             | \$25,694.96              | \$9,123.90              | \$26,107.17           | 399,629.86                | 11.48%               |
| 018 Public School Support                   | \$151,449.00           | \$1,450.00                      | 152,899.00             | \$27,997.90              | \$9,249.10              | \$18,742.23           | 106,158.87                | 30.57%               |
| 019 Other Grants                            | \$65,531.15            | \$16,581.26                     | 82,112.41              | \$56,722.50              | \$12,296.58             | \$6,911.84            | 18,478.07                 | 77.50%               |
| 020 Child Care Fund                         | \$454,176.00           | \$5,719.99                      | 459,895.99             | \$175,653.52             | \$43,776.35             | \$8,235.38            | 276,007.09                | 39.98%               |
| 022 Unclaimed Funds                         | \$7,900.00             | \$0.00                          | 7,900.00               | \$0.00                   | \$0.00                  | \$0.00                | 7,900.00                  | 0.00%                |
| 200 Student Managed Funds                   | \$262,413.00           | \$3,154.06                      | 265,567.06             | \$37,752.84              | \$18,416.39             | \$60,886.00           | 166,928.22                | 37.14%               |
| 300 District Managed Funds                  | \$660,645.00           | \$33,196.22                     | 693,841.22             | \$160,856.06             | \$49,454.93             | \$114,654.21          | 418,330.95                | 39.71%               |
| 401 Auxiliary Services                      | \$339,756.60           | \$49,701.63                     | 389,458.23             | \$90,881.65              | \$39,082.99             | \$63,063.49           | 235,513.09                | 39.53%               |
| 451 OneNet (Data Communication)             | \$0.00                 | \$0.00                          | 0.00                   | \$5,400.00               | \$5,400.00              | \$0.00                | (5,400.00)                | #DIV/0!              |
| 499 Miscellaneous State Grants              | \$50,000.00            | \$16,789.67                     | 66,789.67              | \$16,351.61              | \$2,230.11              | \$438.06              | 50,000.00                 | 25.14%               |
| 516 IDEA-B                                  | \$731,394.44           | \$33,563.50                     | 764,957.94             | \$148,376.33             | \$28,308.24             | \$473,631.22          | 142,950.39                | 81.31%               |
| 551 Title III - Limited English Proficiency | \$14,587.67            | \$0.00                          | 14,587.67              | \$11,087.67              | \$11,087.67             | \$0.00                | 3,500.00                  | 76.01%               |
| 572 Title I - Disadvantaged Children        | \$327,504.57           | \$14.35                         | 327,518.92             | \$88,882.23              | \$22,808.37             | \$320.00              | 238,316.69                | 27.24%               |
| 587 Preschool                               | \$20,192.98            | \$0.00                          | 20,192.98              | \$4,251.24               | \$2,125.62              | \$0.00                | 15,941.74                 | 21.05%               |
| 590 Title II-A - Improving Teacher Quality  | \$68,171.50            | \$0.00                          | 68,171.50              | \$15,811.11              | \$4,749.87              | \$5,167.00            | 47,193.39                 | 30.77%               |
| 599 Miscellaneous Federal Grants            | \$0.00                 | \$0.00                          | 0.00                   | \$0.00                   | \$0.00                  | \$0.00                | 0.00                      | #DIV/0!              |
| <b>Totals</b>                               | <b>\$57,916,514.91</b> | <b>\$1,425,174.29</b>           | <b>\$59,341,689.20</b> | <b>\$17,021,641.33</b>   | <b>\$4,372,128.16</b>   | <b>\$3,751,211.97</b> | <b>\$38,568,835.90</b>    | <b>35.01%</b>        |

