

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - April 2016



	April 2016 FCST Estimate	April 2016 Actuals	April 2015 Actuals	Variance-April 2016 Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ 856,213	\$ -	\$ 598,358	\$ (856,213)	timing of tax settlement from Cuyahoga County
1.020 - Tangible Personal Property Tax	\$ 987,332	\$ -	\$ 1,095,629	\$ (987,332)	timing of tax settlement from Cuyahoga County
1.035 - Unrestricted Grants-in-Aid	\$ 415,943	\$ 418,685	\$ 419,941	\$ 2,742	
1.040 - Restricted Grants-in-Aid	\$ 580	\$ (71)	\$ 469	\$ (651)	
1.050 - Property Tax Allocation	\$ -	\$ 2,709,214	\$ -	\$ 2,709,214	timing of receipt of State homestead/rollback funds after tax settlement and receipt of partial TPP replacement/supplemental funding from State
1.060 - All Other Operating Revenues	\$ 68,000	\$ 85,504	\$ 95,070	\$ 17,504	timing of receipt of tuition, all-day K tuition, PTP fees, etc.
1.070 - Total Revenue	\$ 2,328,068	\$ 3,213,332	\$ 2,209,467	\$ 885,264	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 2,328,068	\$ 3,213,332	\$ 2,209,467	\$ 885,264	
Expenditures:					
3.010 - Personnel Services	\$ 2,126,790	\$ 2,098,388	\$ 2,179,527	\$ 28,402	timing of current FY budget usage vs FCST monthly estimates based on historical spend
3.020 - Employees' Retirement/Insurance Benefits	\$ 1,111,614	\$ 954,281	\$ 1,093,064	\$ 157,333	Workers' Comp.payment timing changes, CY15 paid at 50% of actual, CY16 paid at 25% of estimate, balance for CY16 to be paid in AUG 2016, 50% of CY15 & CY16 premiums waived by BWC for new billing transition,
3.030 - Purchased Services	\$ 444,291	\$ 317,455	\$ 386,377	\$ 126,836	timing of current FY budget usage vs FCST monthly estimates based on historical spend
3.040 - Supplies and Materials	\$ 56,524	\$ 57,823	\$ 56,415	\$ (1,299)	
3.050 - Capital Outlay	\$ 26,782	\$ 4,051	\$ 21,782	\$ 22,731	timing of current FY budget usage vs FCST monthly estimates based on historical spend
4.300 - Other Objects	\$ 339,649	\$ 21,922	\$ 292,821	\$ 317,727	timing of tax settlement charges from Cuyahoga County in MAR for FY16 vs APR for FY15
4.500 - Total Expenditures	\$ 4,105,650	\$ 3,453,920	\$ 4,029,986	\$ 651,730	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 4,105,650	\$ 3,453,920	\$ 4,029,986	\$ 651,730	
Surplus/(Deficit) for Month	\$ (1,777,582)	\$ (240,588)	\$ (1,820,519)	\$ 1,536,994	

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - April 2016



	Current FYTD FCST Estimate	Current FYTD Actuals	Prior FYTD Actuals	Variance-Current FYTD Actual to FCST Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ 30,341,795	\$ 30,676,014	\$ 30,075,103	\$ 334,219	increased property tax collections for FY16
1.020 - Tangible Personal Property Tax	\$ 1,866,743	\$ 1,977,429	\$ 2,058,553	\$ 110,686	increased property tax collections for FY16
1.035 - Unrestricted Grants-in-Aid	\$ 4,423,278	\$ 4,417,344	\$ 4,454,574	\$ (5,934)	
1.040 - Restricted Grants-in-Aid	\$ 5,780	\$ 4,802	\$ 417,994	\$ (978)	
1.050 - Property Tax Allocation	\$ 2,887,006	\$ 5,131,958	\$ 2,873,779	\$ 2,244,952	timing of receipt of State homestead/rollback funds (APR in FY16 vs JUN in FY15) after tax settlement and receipt of partial TPP replacement/supplemental funding from State
1.060 - All Other Operating Revenues	\$ 1,385,602	\$ 1,197,991	\$ 1,522,053	\$ (187,611)	ODE opened non-district excess costs billing system in APR for 2014/15 claims to be filed thus payments will occur later in FY16
1.070 - Total Revenue	\$ 40,910,204	\$ 43,405,538	\$ 41,402,056	\$ 2,495,334	
Other Financing Sources:					
2.050 - Advances In	\$ 40,000	\$ 40,000	\$ 110,000	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 28,031	\$ 151,089	\$ 28,031	received unanticipated premium refunds from workers' compensation due to safety program participation and other incentives, transfer in from fund 022 for state-dated checks
2.080 Total Revenue and Other Financing Sources	\$ 40,950,204	\$ 43,473,569	\$ 41,663,145	\$ 2,523,365	
Expenditures:					
3.010 - Personnel Services	\$ 24,109,844	\$ 24,231,041	\$ 24,256,877	\$ (121,197)	Severance payments in FY16 higher than FCST estimate due to additional retirements not known when OCT FCST developed, increased .75 fte BEA for ELL teacher and 3.35 fte BOSS for special education assistants and bus driver hours
3.020 - Employees' Retirement/Insurance Benefits	\$ 8,048,059	\$ 7,935,995	\$ 7,940,623	\$ 112,064	Workers' Comp.payment timing changes, CY15 paid at 50% of actual, CY16 paid at 25% of estimate, balance for CY16 to be paid in AUG 2016, 50% of CY15 & CY16 premiums waived by BWC for new billing transition,
3.030 - Purchased Services	\$ 3,966,510	\$ 3,355,812	\$ 3,769,825	\$ 610,698	reduction in expenses for charter/community school students and winter utility costs, timing of current FY budget usage vs FCST monthly estimates based on historical spend
3.040 - Supplies and Materials	\$ 939,685	\$ 734,948	\$ 863,015	\$ 204,737	timing of current FY budget usage vs FCST monthly estimates based on historical spend
3.050 - Capital Outlay	\$ 90,217	\$ 89,545	\$ 113,559	\$ 672	
4.300 - Other Objects	\$ 748,020	\$ 671,895	\$ 651,478	\$ 76,125	timing of current FY budget usage vs FCST monthly estimates based on historical spend
4.500 - Total Expenditures	\$ 37,902,335	\$ 37,019,236	\$ 37,595,377	\$ 883,099	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ 300,325	\$ 308,310	\$ 298,291	\$ (7,985)	increased annual contribution to CAPA
5.020 - Advances Out	\$ 40,000	\$ 40,000	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 38,242,660	\$ 37,367,546	\$ 37,893,668	\$ 875,114	
Surplus/(Deficit) FYTD	\$ 2,707,544	\$ 6,106,023	\$ 3,769,477	\$ 3,398,479	

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								
July	9,761,000	-	835	55,984	1,566	421,978	-	551	-	10,241,914
August	4,046,582	879,411	41,884	238,970	507	526,511	399,020	596	-	6,133,481
September	-	-	10,313	105,025	14,474	422,006	-	573	-	552,391
October	-	-	10,795	102,940	6,279	421,648	2,009,555	573	13,642	2,565,432
November	-	-	11,465	97,930	7,012	421,644	-	602	-	538,654
December	-	-	10,638	92,647	13,269	420,683	14,259	578	45,250	597,324
January	3,802,000	-	825	57,316	4,185	517,567	-	578	1,210	4,383,681
February	12,324,000	-	28,912	35,508	5,844	430,430	-	636	7,929	12,833,260
March	742,432	1,098,018	31,138	119,349	6,875	416,192	-	186	-	2,414,190
April	-	-	4,922	86,809	3,618	418,685	2,709,214	(71)	-	3,223,177
May	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-
Totals	\$30,676,014	\$1,977,429	\$151,729	\$992,477	\$63,630	\$4,417,344	\$5,132,048	\$4,802	\$68,031	\$43,483,504
% of Total	70.55%	4.55%	0.35%	2.28%	0.15%	10.16%	11.80%	0.01%	0.16%	

*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/ Fees	Non- Operating*	Total 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	2,378,774	801,972	356,944	49,230	3,118	7,626	-	3,597,664
December	3,353,643	796,725	334,707	48,116	15,508	9,776	297,635	4,856,110
January	2,686,805	792,506	423,938	51,132	7,021	14,961	10,675	3,987,038
February	2,304,026	778,282	296,644	48,679	5,479	6,803	-	3,439,913
March	2,359,089	769,755	329,325	53,297	2,374	294,974	-	3,808,814
April	2,098,388	954,281	317,455	57,823	4,051	21,922	-	3,453,920
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
TOTALS	\$24,231,041	\$7,935,995	\$3,355,812	\$734,948	\$89,545	\$671,895	\$348,310	\$37,367,546
% of Total	64.85%	21.24%	8.98%	1.97%	0.24%	1.80%	0.93%	

**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

April 30, 2016



FINSUMM Financial Summary

rb050716

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Fund	Fund Name	Beginning Balance 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	\$3,213,333.08	\$43,473,658.93	\$3,453,920.17	\$37,367,542.59	\$16,209,821.50	\$1,309,699.75	\$14,900,121.75
002	Bond Retirement	\$3,253,726.48	\$147,532.09	\$2,760,205.23	\$0.00	\$2,384,025.84	3,629,905.87	\$0.00	3,629,905.87
003	Permanent Improvement	\$948,139.41	\$99,732.71	\$1,751,195.12	\$47,094.44	\$1,366,251.58	1,333,082.95	\$327,153.14	1,005,929.81
004	Building Fund	\$150,953.36	\$0.00	\$91,500.00	\$0.00	\$136,000.00	106,453.36	\$0.00	106,453.36
006	Food Service	\$367,986.08	\$142,640.23	\$1,215,837.22	\$111,708.54	\$1,222,059.83	361,763.47	\$154,192.03	207,571.44
007	Special Trust	\$89,587.23	\$17,137.41	\$54,785.93	\$458.00	\$68,976.22	75,396.94	\$5,713.10	69,683.84
009	Uniform Supplies	\$119,404.78	\$12,450.32	\$281,444.27	\$6,034.61	\$251,729.89	149,119.16	\$27,123.76	121,995.40
014	Rotary - Internal Services	\$136,276.93	\$26,073.25	\$325,152.16	\$38,965.90	\$205,036.77	256,392.32	\$118,075.56	138,316.76
018	Public School Support	\$140,784.71	\$1,200.21	\$77,029.24	\$6,735.65	\$64,537.21	153,276.74	\$19,082.49	134,194.25
019	Other Grants	\$207,230.45	\$22,162.56	\$159,298.75	\$15,045.97	\$137,478.10	229,051.10	\$16,402.54	212,648.56
020	Child Care Fund	\$98,887.29	\$42,848.83	\$401,633.35	\$29,281.98	\$350,325.91	150,194.73	\$7,758.92	142,435.81
022	Unclaimed Funds	\$7,928.97	\$0.00	\$0.00	\$0.00	\$7,928.97	0.00	\$0.00	0.00
200	Student Managed Funds	\$137,172.80	\$23,191.55	\$203,304.80	\$33,973.40	\$179,747.02	160,730.58	\$43,250.82	117,479.76
300	District Managed Funds	\$216,204.11	\$52,068.31	\$446,149.00	\$29,651.56	\$424,856.54	237,496.57	\$112,946.63	124,549.94
401	Auxiliary Services	\$50,112.65	\$34.99	\$338,097.19	\$24,529.54	\$227,455.27	160,754.57	\$59,667.79	101,086.78
451	OneNet (Data Communication)	\$0.00	\$0.00	\$10,800.00	\$0.00	\$10,800.00	0.00	\$0.00	0.00
499	Miscellaneous State Grants	\$16,789.67	\$3,000.00	\$13,000.00	\$3,706.20	\$35,002.05	(5,212.38)	\$4,025.90	(9,238.28)
516	IDEA-B	\$36,434.87	\$26,431.09	\$470,889.06	\$12,132.68	\$508,305.32	(981.39)	\$190,426.91	(191,408.30)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$12,414.24	\$0.00	\$12,414.24	0.00	\$0.00	0.00
572	Title I - Disadvantaged Children	\$18,826.95	\$20,635.70	\$201,046.80	\$20,635.70	\$222,378.68	(2,504.93)	\$256.00	(2,760.93)
587	Preschool	\$0.00	\$1,461.36	\$16,877.27	\$1,461.36	\$16,877.27	0.00	\$0.00	0.00
590	Title II-A - Improving Teacher Quality	\$5,965.30	\$3,787.71	\$37,070.52	\$3,787.71	\$43,396.57	(360.75)	\$3,600.00	(3,960.75)
599	Miscellaneous Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
	Grand Totals (ALL Funds)	\$16,106,117.20	\$3,855,721.40	\$52,341,389.08	\$3,839,123.41	\$45,243,125.87	\$23,204,380.41	\$2,399,375.34	\$20,805,005.07

Brecksville-Broadview Heights Board of Education



Approved Funds for 2015/2016



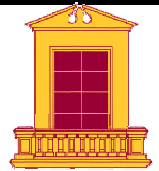
This report is a listing of all grant funds authorized and received throughout the 2015/2016 fiscal year.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received FY-to-date
	<i>State Grants</i>				
451/9016	Network Connectivity Subsidy	\$10,800.00	\$0.00	\$0.00	\$10,800.00
	<i>Auxiliary Services</i>				
401/9016	Assumption	\$196,376.74	\$196,376.74	\$0.00	\$180,975.03
401/9116	Lawrence School	\$81,344.34	\$81,344.34	\$0.00	\$89,247.96
401/9216	South Suburban Mont.	\$61,624.50	\$61,624.50	\$0.00	\$66,935.97
	<i>CAPA</i>				
499/9016	Ohio Dept. of Health Youth Tobacco Reduction Use	\$50,000.00	\$0.00	\$3,000.00	\$13,000.00
	Total State Funds	\$400,145.58	\$339,345.58	\$3,000.00	\$360,958.96
	<i>Federal Grants</i>				
516/9016	IDEA-B Special Education FY16	\$728,523.07	\$7,396.17	\$26,431.09	\$470,889.06
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	\$12,414.24
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	\$20,635.70	\$178,181.83
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	\$1,461.36	\$16,877.27
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	\$3,787.71	\$34,912.09
590/9015	Title II-A Improving Teacher Quality FY15	\$63,805.40	\$316.00	\$0.00	\$2,158.43
	Total Federal Funds	\$2,289,566.14	\$26,829.97	\$52,315.86	\$738,297.89

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Brecksville-Broadview Heights Board of Education

Record of Advances for 2015/2016

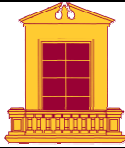


as of 04/30/16

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	12/31/2015	\$40,000.00
TOTAL Advances for 2015-2016					\$40,000.00		\$40,000.00
Advances Outstanding							\$0.00

rb050716

Brecksville-Broadview Heights City School District



Cash Reconciliation



April 30, 2016

FINSUM Balance		\$ 23,204,380.41
Bank Balance:		
Charter One - General	\$ 3,909,668.08	
Investments:		
STAR Ohio	1,887.21	
Meeder Investment Management	14,391,737.58	
First Federal	2,058,520.40	
Westfield Bank	<u>3,004,944.81</u>	
		\$ 19,457,090.00
Petty Cash:		
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
Change Fund:		
Middle School Athletics	-	
Middle School Concessions	-	
High School Athletics	4,000.00	
Food Services	<u>1,097.00</u>	
		\$ 5,097.00
Less: Outstanding Checks-Charter One General		\$ (168,964.67)
Outstanding Deposits/Other Adjustments:		
Unidentified reconciled check (bank verifying #)	40.00	
	-	
	<u>-</u>	
		\$ 40.00
Bank Balance		\$ 23,204,380.41
Variance		\$ -

Brecksville-Broadview Heights City School District

April 30, 2016



Appropriation Summary

rb050716

"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	\$37,367,542.59	\$3,453,920.17	\$1,309,699.75	7,469,991.35	83.81%
002 Bond Retirement	\$4,431,397.00	\$0.00	4,431,397.00	\$2,384,025.84	\$0.00	\$0.00	2,047,371.16	53.80%
003 Permanent Improvement	\$1,900,000.00	\$798,264.93	2,698,264.93	\$1,366,251.58	\$47,094.44	\$327,153.14	1,004,860.21	62.76%
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	\$1,222,059.83	\$111,708.54	\$154,192.03	333,568.14	80.49%
007 Special Trust	\$82,402.00	\$0.00	82,402.00	\$68,976.22	\$458.00	\$5,713.10	7,712.68	90.64%
009 Uniform Supplies	\$261,247.00	\$0.00	261,247.00	\$251,729.89	\$6,034.61	\$27,123.76	(17,606.65)	106.74%
014 Rotary - Internal Services	\$445,661.00	\$5,770.99	451,431.99	\$205,036.77	\$38,965.90	\$118,075.56	128,319.66	71.57%
018 Public School Support	\$151,449.00	\$1,450.00	152,899.00	\$64,537.21	\$6,735.65	\$19,082.49	69,279.30	54.69%
019 Other Grants	\$236,659.65	\$16,581.26	253,240.91	\$137,478.10	\$15,045.97	\$16,402.54	99,360.27	60.76%
020 Child Care Fund	\$454,176.00	\$5,719.99	459,895.99	\$350,325.91	\$29,281.98	\$7,758.92	101,811.16	77.86%
022 Unclaimed Funds	\$7,928.97	\$0.00	7,928.97	\$7,928.97	\$0.00	\$0.00	0.00	0.00%
200 Student Managed Funds	\$300,613.00	\$3,154.06	303,767.06	\$179,747.02	\$33,973.40	\$43,250.82	80,769.22	73.41%
300 District Managed Funds	\$660,645.00	\$33,196.22	693,841.22	\$424,856.54	\$29,651.56	\$112,946.63	156,038.05	77.51%
401 Auxiliary Services	\$339,756.60	\$49,701.63	389,458.23	\$227,455.27	\$24,529.54	\$59,667.79	102,335.17	73.72%
451 OneNet (Data Communication)	\$10,800.00	\$0.00	10,800.00	\$10,800.00	\$0.00	\$0.00	0.00	100.00%
499 Miscellaneous State Grants	\$50,000.00	\$16,789.67	66,789.67	\$35,002.05	\$3,706.20	\$4,025.90	27,761.72	58.43%
516 IDEA-B	\$731,394.44	\$33,563.50	764,957.94	\$508,305.32	\$12,132.68	\$190,426.91	66,225.71	91.34%
551 Title III - Limited English Proficiency	\$14,587.67	\$0.00	14,587.67	\$12,414.24	\$0.00	\$0.00	2,173.43	85.10%
572 Title I - Disadvantaged Children	\$327,504.57	\$14.35	327,518.92	\$222,378.68	\$20,635.70	\$256.00	104,884.24	67.98%
587 Preschool	\$20,192.98	\$0.00	20,192.98	\$16,877.27	\$1,461.36	\$0.00	3,315.71	83.58%
590 Title II-A - Improving Teacher Quality	\$68,171.50	\$0.00	68,171.50	\$43,396.57	\$3,787.71	\$3,600.00	21,174.93	68.94%
599 Miscellaneous Federal Grants	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	#DIV/0!
Totals	\$58,026,672.38	\$1,425,174.29	\$59,451,846.67	\$45,243,125.87	\$3,839,123.41	\$2,399,375.34	\$11,809,345.46	80.14%

