

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - August 2016



August 2016 FCST Estimate	August 2016 Actuals	August 2015 Actuals	Variance-August 2016 Actuals to Estimate	Explanation of Variance
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Revenue:

1.010 - General Property Tax (Real Estate)	\$ 4,529,607	\$ 4,920,041	\$ 4,046,582	\$ 390,434	FY17 tax settlement exceeded FCST estimate, FY17 monthly receipt estimates based on FY16 actuals, 2nd half tax settlement may impact FY17 actuals vs FCST
1.020 - Public Utility Property Tax	\$ 959,643	\$ 872,487	\$ 879,411	\$ (87,156)	FY17 tax settlement below FCST estimate, FY17 monthly receipt estimates based on FY16 actuals, 2nd half tax settlement may impact FY17 actuals vs FCST
1.035 - Unrestricted Grants-in-Aid	\$ 526,511	\$ 519,017	\$ 526,511	\$ (7,494)	
1.040 - Restricted Grants-in-Aid	\$ 355	\$ 365	\$ 596	\$ 10	
1.050 - Property Tax Allocation	\$ 96,809	\$ -	\$ 399,020	\$ (96,809)	FCST estimate included final payment from ODE of FY16 TPP replacement funding not yet received in FY17
1.060 - All Other Operating Revenues	\$ 276,361	\$ 305,431	\$ 281,361	\$ 29,070	timing, monthly estimates of FY17 receipts based on prior years' monthly percentages
1.070 - Total Revenue	\$ 6,389,286	\$ 6,617,341	\$ 6,133,481	\$ 228,055	

Other Financing Sources:

2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 6,389,286	\$ 6,617,341	\$ 6,133,481	\$ 228,055	

Expenditures:

3.010 - Personnel Services	\$ 1,831,099	\$ 1,833,007	\$ 1,824,099	\$ (1,908)	
3.020 - Employees' Retirement/Insurance Benefits	\$ 839,633	\$ 841,868	\$ 753,933	\$ (2,235)	
3.030 - Purchased Services	\$ 453,925	\$ 332,335	\$ 441,925	\$ 121,590	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.040 - Supplies and Materials	\$ 110,406	\$ 137,182	\$ 108,406	\$ (26,776)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.050 - Capital Outlay	\$ 5,656	\$ 7,011	\$ 5,656	\$ (1,355)	
4.300 - Other Objects	\$ 264,814	\$ 241,453	\$ 263,814	\$ 23,361	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
4.500 - Total Expenditures	\$ 3,505,533	\$ 3,392,856	\$ 3,397,833	\$ 112,677	

Other Financing Uses:

5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ 40,000	\$ -	\$ (40,000)	Advance to fund 009 approved in August by Board for FY17 vs July in FY16
5.050 - Total Expenditures and Other Financing Uses	\$ 3,505,533	\$ 3,432,856	\$ 3,397,833	\$ 72,677	

Surplus/(Deficit) for Month

	\$ 2,883,753	\$ 3,184,485	\$ 2,735,648	\$ 300,732	
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Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - August 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)	\$ 14,229,607	\$ 14,422,041	\$ 13,807,582	\$ 192,434	FY17 tax settlement exceeded FCST estimate, FY17 monthly receipt estimates based on FY16 actuals, 2nd half tax settlement may impact FY17 actuals vs FCST
1.020 - Public Utility Property Tax	\$ 959,643	\$ 872,487	\$ 879,411	\$ (87,156)	FY17 tax settlement below FCST estimate, FY17 monthly receipt estimates based on FY16 actuals, 2nd half tax settlement may impact FY17 actuals vs FCST
1.035 - Unrestricted Grants-in-Aid	\$ 948,489	\$ 938,114	\$ 948,489	\$ (10,375)	ODE adjustment to FY16 foundation funding for transportation and preschool occurring prorata monthly in FY17
1.040 - Restricted Grants-in-Aid	\$ 710	\$ 734	\$ 1,147	\$ 24	
1.050 - Property Tax Allocation	\$ 96,809	\$ -	\$ 399,020	\$ (96,809)	FCST estimate included final payment from ODE of FY16 TPP replacement funding not yet received in FY17
1.060 - All Other Operating Revenues	\$ 329,746	\$ 500,113	\$ 339,746	\$ 170,367	\$153K received from ODE for FY15 special education tuition that was expected to be received in FY16
1.070 - Total Revenue	\$ 16,565,004	\$ 16,733,489	\$ 16,375,395	\$ 168,485	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 270	\$ -	\$ 270	
2.080 Total Revenue and Other Financing Sources	\$ 16,565,004	\$ 16,733,759	\$ 16,375,395	\$ 168,755	
Expenditures:					
3.010 - Personnel Services	\$ 4,542,909	\$ 4,558,525	\$ 4,528,909	\$ (15,616)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.020 - Employees' Retirement/Insurance Benefits	\$ 1,620,797	\$ 1,605,376	\$ 1,509,397	\$ 15,421	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.030 - Purchased Services	\$ 770,669	\$ 724,424	\$ 746,669	\$ 46,245	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.040 - Supplies and Materials	\$ 214,831	\$ 204,877	\$ 210,831	\$ 9,954	
3.050 - Capital Outlay	\$ 7,492	\$ 12,167	\$ 5,947	\$ (4,675)	
4.300 - Other Objects	\$ 284,787	\$ 299,872	\$ 282,787	\$ (15,085)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
4.500 - Total Expenditures	\$ 7,441,485	\$ 7,405,241	\$ 7,284,540	\$ 36,244	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 7,481,485	\$ 7,445,241	\$ 7,324,540	\$ 36,244	
Surplus/(Deficit) FYTD	\$ 9,083,519	\$ 9,288,518	\$ 9,050,855	\$ 204,999	

Brecksville-Broadview Heights City School District



Revenue Analysis Report - General Operating Fund Only - FY17



2016 - 2017	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	9,502,000	-	1,554	190,605	2,524	419,097	-	369	270	10,116,418
August	4,920,041	872,487	32,101	273,195	135	519,017	-	365	-	6,617,341
September	-	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-
Totals	\$14,422,041	\$872,487	\$33,654	\$463,800	\$2,659	\$938,114	\$0	\$734	\$270	\$16,733,759
% of Total	86.19%	5.21%	0.20%	2.77%	0.02%	5.61%	0.00%	0.00%	0.00%	

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

Brecksville-Broadview Heights City School District



Expenditure Analysis Report - General Operating Fund - FY17



2016-2017	Salaries	Benefits	Services	Supplies	Equipment	Dues/ Fees	Non- Operating*	Total Expenses
July	2,725,518	763,508	392,089	67,695	5,156	58,419	-	4,012,385
August	1,833,007	841,868	332,335	137,182	7,011	241,453	40,000	3,432,856
September	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
TOTALS	\$4,558,525	\$1,605,376	\$724,424	\$204,877	\$12,167	\$299,872	\$40,000	\$7,445,241
% of Total	61.23%	21.56%	9.73%	2.75%	0.16%	4.03%	0.54%	

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

Operating Fund includes General Fund (001) only for FY2016

rb090716

Brecksville-Broadview Heights City School District

August 31, 2016



FINSUMM Financial Summary

rb090716

"where fine education is a heritage"

Fund	Fund Name	Beginning Balance 7/1/2016	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	\$10,647,647.98	\$6,617,342.08	\$16,733,758.91	\$3,432,854.93	\$7,445,240.73	\$19,936,166.16	\$2,935,600.16	\$17,000,566.00
002	Bond Retirement	\$3,461,042.53	\$359,339.24	\$1,048,456.79	\$0.00	\$0.00	4,509,499.32	\$0.00	4,509,499.32
003	Permanent Improvement	\$1,243,535.08	\$249,345.79	\$717,425.25	\$278,810.59	\$593,163.22	1,367,797.11	\$519,429.48	848,367.63
004	Building Fund	\$106,453.36	\$0.00	\$0.00	\$0.00	\$0.00	106,453.36	\$0.00	106,453.36
006	Food Service	\$291,202.79	\$109,588.51	\$109,931.99	\$54,578.04	\$96,867.08	304,267.70	\$373,109.14	(68,841.44)
007	Special Trust	\$90,053.62	\$1,182.40	\$3,183.40	\$575.50	\$68,760.43	24,476.59	\$2,159.57	22,317.02
009	Uniform Supplies	\$146,246.59	\$63,199.47	\$65,105.97	\$90,362.81	\$122,352.20	89,000.36	\$51,122.32	37,878.04
014	Rotary - Internal Services	\$163,696.28	\$205.22	\$961.22	\$13,166.98	\$13,348.42	151,309.08	\$48,018.96	103,290.12
018	Public School Support	\$152,259.61	\$13,926.36	\$16,983.29	\$26,069.79	\$26,710.93	142,531.97	\$23,982.23	118,549.74
019	Other Grants	\$213,676.78	\$500.00	\$16,356.64	\$7,467.30	\$16,821.69	213,211.73	\$64,746.90	148,464.83
020	Child Care Fund	\$165,409.01	\$60,752.00	\$105,287.50	\$47,601.70	\$114,846.13	155,850.38	\$20,784.91	135,065.47
022	Unclaimed Funds	\$211,000.00	\$0.00	(\$211,000.00)	\$0.00	\$0.00	0.00	\$0.00	0.00
200	Student Managed Funds	\$131,152.96	\$9,395.19	\$10,367.70	\$6,656.35	\$8,096.97	133,423.69	\$54,360.49	79,063.20
300	District Managed Funds	\$230,776.98	\$53,776.61	\$67,513.54	\$47,187.48	\$79,108.83	219,181.69	\$98,990.24	120,191.45
401	Auxiliary Services	\$93,243.62	\$88,110.07	\$88,115.72	\$26,365.67	\$34,147.90	147,211.44	\$138,827.33	8,384.11
451	OneNet (Data Communication)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
499	Miscellaneous State Grants	(\$9,628.69)	\$39,915.09	\$50,915.09	\$4,044.98	\$13,430.98	27,855.42	\$24,814.71	3,040.71
516	IDEA-B	(\$13,970.45)	\$25,980.76	\$39,951.21	\$23,058.45	\$47,165.12	(21,184.36)	\$477,804.30	(498,988.66)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$0.00	\$3,495.30	\$3,495.30	(3,495.30)	\$0.00	(3,495.30)
572	Title I - Disadvantaged Children	(\$17,212.31)	\$26,239.63	\$43,451.94	\$15,000.54	\$35,408.62	(9,168.99)	\$4,147.65	(13,316.64)
587	Preschool	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
590	Title II-A - Improving Teacher Quality	\$14.87	\$5,724.46	\$5,724.46	\$2,937.54	\$7,388.49	(1,649.16)	\$1,125.00	(2,774.16)
599	Miscellaneous Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
	Grand Totals (ALL Funds)	\$17,306,600.61	\$7,724,522.88	\$18,912,490.62	\$4,080,233.95	\$8,726,353.04	\$27,492,738.19	\$4,839,023.39	\$22,653,714.80

Brecksville-Broadview Heights Board of Education



Approved Funds for 2016/2017

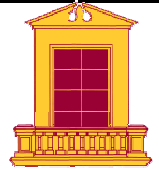


This report is a listing of all grant funds authorized and received throughout the 2016/2017 fiscal year.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received Project-To-Date
<i>State Grants</i>					
451/9017	Network Connectivity Subsidy	\$10,800.00	\$0.00	\$0.00	\$0.00
499/9017	BWC Special Education Equipment	\$19,915.09	\$0.00	\$19,915.09	\$19,915.09
<i>Auxiliary Services</i>					
401/9017	Assumption	\$188,802.09	\$188,802.09	\$47,200.52	\$47,200.52
401/9117	Lawrence School	\$159,832.59	\$159,832.59	\$90,001.68	\$90,001.68
401/9217	South Suburban Mont.	\$96,180.20	\$96,180.20	\$43,807.02	\$43,807.02
<i>CAPA</i>					
499/9016	Ohio Dept. of Health Youth Tobacco Reduction Use	\$50,000.00	\$0.00	\$20,000.00	\$47,000.00
	Total State Funds	\$525,529.97	\$444,814.88	\$220,924.31	\$247,924.31
<i>Federal Grants</i>					
516/9016	IDEA-B Special Education FY16	\$728,523.07	\$7,396.17	\$25,980.76	\$717,384.07
516/9017	IDEA-B Special Education FY17	\$755,929.66	\$10,355.20	\$0.00	\$0.00
551/9016	Title III Limited English Proficiency FY16	\$16,222.77	\$0.00	\$0.00	\$16,222.77
551/9017	Title III Limited English Proficiency FY17	\$19,000.72	\$0.00	\$0.00	\$0.00
572/9016	Title I FY16	\$287,027.94	\$4,546.78	\$26,239.63	\$274,948.03
572/9017	Title I FY17	\$312,684.50	\$3,211.50	\$0.00	\$0.00
587/9016	Preschool Special Education FY16	\$20,192.98	\$0.00	\$0.00	\$20,192.98
587/9017	Preschool Special Education FY17	\$21,019.55	\$0.00	\$0.00	\$0.00
590/9016	Title II-A Improving Teacher Quality FY16	\$60,082.04	\$4,026.26	\$5,724.46	\$54,487.19
590/9017	Title II-A Improving Teacher Quality FY17	\$59,018.83	\$427.11	\$0.00	\$0.00
	Total Federal Funds	\$2,279,702.06	\$29,963.02	\$57,944.85	\$1,083,235.04

Brecksville-Broadview Heights Board of Education

Record of Advances for 2016/2017

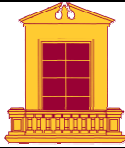


as of 08/31/16

INITIAL ADVANCE INFORMATION						ADVANCE RETURN	
Date Approved	Board Resolution	FROM Fund	TO Fund	Fund Name	Amount	Date Returned	Amount
8/25/2016		001	009	Uniform School Supplies	\$40,000.00		\$0.00
TOTAL Advances for 2015-2016					\$40,000.00		\$0.00
Advances Outstanding							\$40,000.00

rb090716

Brecksville-Broadview Heights City School District



Cash Reconciliation



August 31, 2016

FINSUM Balance		\$ 27,492,738.19
Bank Balance:		
Citizens Bank - General	\$ 5,342,314.86	
Investments:		
STAR Ohio	1,890.52	
Meeder Investment Management	14,445,978.59	
First Federal	5,002,312.26	
Westfield Bank Money Market	11,016.86	
Westfield Bank ICS	<u>2,990,402.32</u>	
		\$ 22,451,600.55
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	200.00	
Middle School Concessions	-	
High School Athletics	4,000.00	
Food Services	<u>1,097.00</u>	
		\$ 5,297.00
Less: Outstanding Checks-Charter One General		\$ (307,924.22)
Outstanding Deposits/Other Adjustments:		
	-	
	-	
	<u>-</u>	
		\$ -
Bank Balance		\$ 27,492,738.19
Variance		\$ -

Brecksville-Broadview Heights City School District

August 31, 2016



Appropriation Summary

rb090716

"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	\$46,473,805.00	\$464,977.40	\$46,938,782.40	\$7,445,240.73	\$3,432,854.93	\$2,935,600.16	36,557,941.51	22.12%
002 Bond Retirement	\$3,012,889.00	\$0.00	3,012,889.00	\$0.00	\$0.00	\$0.00	3,012,889.00	0.00%
003 Permanent Improvement	\$1,900,000.00	\$366,053.75	2,266,053.75	\$593,163.22	\$278,810.59	\$519,429.48	1,153,461.05	49.10%
004 Building Fund	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	#DIV/0!
006 Food Service	\$1,708,100.00	\$3,724.58	1,711,824.58	\$96,867.08	\$54,578.04	\$373,109.14	1,241,848.36	27.45%
007 Special Trust	\$82,402.00	\$0.00	82,402.00	\$68,760.43	\$575.50	\$2,159.57	11,482.00	86.07%
009 Uniform Supplies	\$261,247.00	\$492.91	261,739.91	\$122,352.20	\$90,362.81	\$51,122.32	88,265.39	66.28%
014 Rotary - Internal Services	\$445,661.00	\$182.52	445,843.52	\$13,348.42	\$13,166.98	\$48,018.96	384,476.14	13.76%
018 Public School Support	\$151,449.00	\$30.75	151,479.75	\$26,710.93	\$26,069.79	\$23,982.23	100,786.59	33.47%
019 Other Grants	\$238,987.00	\$2,257.15	241,244.15	\$16,821.69	\$7,467.30	\$64,746.90	159,675.56	33.81%
020 Child Care Fund	\$454,176.00	\$5,499.93	459,675.93	\$114,846.13	\$47,601.70	\$20,784.91	324,044.89	29.51%
022 Unclaimed Funds	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	0.00%
200 Student Managed Funds	\$314,766.00	\$3,942.35	318,708.35	\$8,096.97	\$6,656.35	\$54,360.49	256,250.89	19.60%
300 District Managed Funds	\$660,646.00	\$32,471.38	693,117.38	\$79,108.83	\$47,187.48	\$98,990.24	515,018.31	25.70%
401 Auxiliary Services	\$338,595.00	\$263.14	338,858.14	\$34,147.90	\$26,365.67	\$138,827.33	165,882.91	51.05%
451 OneNet (Data Communication)	\$10,800.00	\$0.00	10,800.00	\$0.00	\$0.00	\$0.00	10,800.00	0.00%
499 Miscellaneous State Grants	\$50,000.00	\$6,785.60	56,785.60	\$13,430.98	\$4,044.98	\$24,814.71	18,539.91	67.35%
516 IDEA-B	\$731,395.00	\$28,104.00	759,499.00	\$47,165.12	\$23,058.45	\$477,804.30	234,529.58	69.12%
551 Title III - Limited English Proficiency	\$16,223.00	\$0.00	16,223.00	\$3,495.30	\$3,495.30	\$0.00	12,727.70	21.55%
572 Title I - Disadvantaged Children	\$328,704.00	\$3,205.73	331,909.73	\$35,408.62	\$15,000.54	\$4,147.65	292,353.46	11.92%
587 Preschool	\$20,193.00	\$0.00	20,193.00	\$0.00	\$0.00	\$0.00	20,193.00	0.00%
590 Title II-A - Improving Teacher Quality	\$68,206.00	\$0.00	68,206.00	\$7,388.49	\$2,937.54	\$1,125.00	59,692.51	12.48%
599 Miscellaneous Federal Grants	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	#DIV/0!
Totals	\$57,268,244.00	\$917,991.19	\$58,186,235.19	\$8,726,353.04	\$4,080,233.95	\$4,839,023.39	\$44,620,858.76	23.31%

Brecksville-Broadview Heights Board of Education



**Check Register for Checks > \$9,999.99
August 31, 2016**



Vendor	Amount	Fund	Description
CDW Government, Inc.	\$ 11,375.00	003	Chromebook infocase
Teletronics Services, Inc.	\$ 19,689.00	003	Installation of fiber optic cable
ACT Aspire	\$ 21,012.50	001	ACT Aspire Summative test
Connect	\$ 31,491.58	001	1st qtr. data charge & virtual classroom license
Transfinder Corporation	\$ 11,297.50	003	Routefinder Pro bus routing software balance
Lia's Auto Locksmith	\$ 10,637.51	various	Chippewa security & football complex rekey
Building Technicians Corp.	\$ 132,750.00	003	MS roof replacement & repair project
Paladin Protective Systems	\$ 13,539.25	003	HS/MS access control system
Steps Academy	\$ 17,500.00	516	Special education tuition
The Illuminating Co.	\$ 35,758.19	001	Electricity
Achieve3000	\$ 22,440.75	001	MS students assessments
Gametime	\$ 21,384.83	003	Chippewa playground equipment
Coresource, Inc.	\$ 29,011.64	various	Dental insurance premiums
Citizens Bank	\$ 15,111.14	various	Medicare contributions-1st payroll
STRS	\$ 256,870.00	various	Certified retirement contributions
SERS	\$ 106,134.00	various	Classified retirement contributions
Citizens Bank	\$ 14,226.58	various	Medicare contributions-2nd payroll
Suburban Health Consortium	\$ 373,353.65	various	Medical and prescription insurance premiums
Bureau of Workers' Compensation	\$ 64,269.29	various	Workers' compensation premiums
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