

**Brecksville-Broadview Heights City School District**



**Forecast Comparison - General Operating Fund - December 2017**



|  | December 2017<br>FCST Estimate | December<br>2017 Actuals | December<br>2016 Actuals | Variance-<br>December 2017<br>Actuals to Estimate | Explanation of Variance  |
|--|--------------------------------|--------------------------|--------------------------|---|--|
| <b>Revenue:</b>  |                                |                          |                          |   |  |
| 1.010 - General Property Tax (Real Estate)                 | \$ -                           | \$ 2,157                 | \$ -                     | \$ 2,157  |  |
| 1.020 - Public Utility Property Tax                        | \$ -                           | \$ -                     | \$ -                     | \$ -  |  |
| 1.035 - Unrestricted Grants-in-Aid                         | \$ 417,506                     | \$ 416,529               | \$ 414,126               | \$ (977)  |  |
| 1.040 - Restricted Grants-in-Aid                           | \$ 833                         | \$ 753                   | \$ 806                   | \$ (80)   |  |
| 1.050 - Property Tax Allocation                            | \$ -                           | \$ -                     | \$ -                     | \$ -  |  |
| 1.060 - All Other Operating Revenues                       | \$ 85,106                      | \$ 98,698                | \$ 126,087               | \$ 13,592   | Variance above FCST estimate due primarily to timing of receipts from Spec Ed (SF14) tuition, ADK and PTP.   |
| <b>1.070 - Total Revenue</b>                               | <b>\$ 503,445</b>              | <b>\$ 518,137</b>        | <b>\$ 541,019</b>        | <b>\$ 14,692</b>                                  |  |
| <b>Other Financing Sources:</b>                            |                                |                          |                          |   |  |
| 2.050 - Advances In  | \$ 40,000                      | \$ 40,000                | \$ 40,000                | \$ -  |  |
| 2.060 - All Other Financing Sources                        | \$ -                           | \$ -                     | \$ -                     | \$ -  |  |
| <b>2.080 Total Revenue and Other Financing Sources</b>     | <b>\$ 543,445</b>              | <b>\$ 558,137</b>        | <b>\$ 581,019</b>        | <b>\$ 14,692</b>                                  |  |
| <b>Expenditures:</b>                                       |                                |                          |                          |   |  |
| 3.010 - Personnel Services                                 | \$ 2,409,844                   | \$ 2,399,014             | \$ 3,403,067             | \$ 10,830   | Positive Variance. FY17 had 3 payrolls vs. 2 payrolls in FY18.   |
| 3.020 - Employees' Retirement/Insurance Benefits           | \$ 944,236                     | \$ 835,123               | \$ 1,036,654             | \$ 109,113  | Timing of annual BWC premium. Payment reduced from \$221k to \$199k and paid in January, 2018.   |
| 3.030 - Purchased Services                                 | \$ 355,310                     | \$ 294,914               | \$ 335,562               | \$ 60,396   | Positive variance due to timing. FY18 monthly estimates of expenditures based on prior year average monthly expenditures. Items to note: \$72k decr. in utilities Dec/Dec, lead by electricity savings. Offset by modest rise in spec educ tuition |
| 3.040 - Supplies and Materials                             | \$ 52,519                      | \$ 75,005                | \$ 46,364                | \$ (22,486)                                       | FY18 monthly estimates of expenditures based on prior year average monthly expenditures. \$18k increase in instructional supplies, coupled with \$9k increase in custodial supplies 12/17 vs 12/18.  |
| 3.050 - Capital Outlay                                     | \$ 13,594                      | \$ 7,240                 | \$ 11,120                | \$ 6,354  |  |
| 4.300 - Other Objects                                      | \$ 14,651                      | \$ 9,573                 | \$ 11,957                | \$ 5,078  |  |
| <b>4.500 - Total Expenditures</b>                          | <b>\$ 3,790,154</b>            | <b>\$ 3,620,869</b>      | <b>\$ 4,844,724</b>      | <b>\$ 169,285</b>                                 |  |
| <b>Other Financing Uses:</b>                               |                                |                          |                          |   |  |
| 5.010 - Operating Transfers-Out                            | \$ 295,725                     | \$ 293,987               | \$ 295,413               | \$ 1,738  |  |
| 5.020 - Advances Out                                       | \$ -                           | \$ -                     | \$ -                     | \$ -  |  |
| <b>5.050 - Total Expenditures and Other Financing Uses</b> | <b>\$ 4,085,879</b>            | <b>\$ 3,914,856</b>      | <b>\$ 5,140,137</b>      | <b>\$ 171,023</b>                                 |  |
| <b>Surplus/(Deficit) for Month</b>                         | <b>\$ (3,542,434)</b>          | <b>\$ (3,356,719)</b>    | <b>\$ (4,559,118)</b>    | <b>\$ 185,715</b>                                 |  |



## Forecast Comparison - General Operating Fund - July to Dec 2017



|  | Current FYTD FCST Estimate | Current FYTD Actuals  | Prior FYTD Actuals    | Variance-Current FYTD Actual to FCST Estimate | Explanation of Variance   |
|--|----------------------------|-----------------------|-----------------------|---|---|
| <b>Revenue:</b>  |                            |                       |                       |   |   |
| 1.010 - General Property Tax (Real Estate)                 | \$ 14,166,202              | \$ 14,168,359         | \$ 14,422,041         | \$ 2,157                                      |   |
| 1.020 - Public Utility Property Tax                        | \$ 919,515                 | \$ 919,515            | \$ 872,487            | \$ -  |   |
| 1.035 - Unrestricted Grants-in-Aid                         | \$ 2,670,031               | \$ 2,671,824          | \$ 2,623,986          | \$ 1,793                                      |   |
| 1.040 - Restricted Grants-in-Aid                           | \$ 5,310                   | \$ 5,026              | \$ 4,049              | \$ (284)                                      |   |
| 1.050 - Property Tax Allocation                            | \$ 2,000,672               | \$ 2,000,672          | \$ 2,177,658          | \$ -  |   |
| 1.060 - All Other Operating Revenues                       | \$ 839,236                 | \$ 852,032            | \$ 994,200            | \$ 12,796                                     | Variance above FCST estimate due primarily to timing of receipts from Spec Ed (SF14) tuition, ADK and PTP.  |
| <b>1.070 - Total Revenue</b>                               | <b>\$ 20,600,966</b>       | <b>\$ 20,617,428</b>  | <b>\$ 21,094,421</b>  | <b>\$ 16,462</b>                              |   |
| <b>Other Financing Sources:</b>                            |                            |                       |                       |   |   |
| 2.050 - Advances In  | \$ 40,000                  | \$ 40,000             | \$ 40,000             | \$ -  |   |
| 2.060 - All Other Financing Sources                        | \$ 179,622                 | \$ 179,622            | \$ 5,106              | \$ -  |   |
| <b>2.080 Total Revenue and Other Financing Sources</b>     | <b>\$ 20,820,588</b>       | <b>\$ 20,837,050</b>  | <b>\$ 21,139,527</b>  | <b>\$ 16,462</b>                              |   |
| <b>Expenditures:</b>                                       |                            |                       |                       |   |   |
| 3.010 - Personnel Services                                 | \$ 14,421,778              | \$ 14,417,898         | \$ 14,910,900         | \$ 3,880                                      |   |
| 3.020 - Employees' Retirement/Insurance Benefits           | \$ 5,071,688               | \$ 4,953,892          | \$ 4,980,577          | \$ 117,796                                    | Timing of annual BWC premium. Payment reduced from \$221k to \$199k and paid in January, 2018, vs December.   |
| 3.030 - Purchased Services                                 | \$ 2,247,293               | \$ 2,145,152          | \$ 2,101,771          | \$ 102,141                                    | Positive variance due to timing. FY18 monthly estimates of expenditures based on prior year average monthly expenditures. Items to note: \$67k decr. in utilities YOY, lead by electricity savings. Offset by rise in spec educ tuition |
| 3.040 - Supplies and Materials                             | \$ 484,984                 | \$ 516,935            | \$ 450,257            | \$ (31,951)                                   | FY18 monthly estimates of expenditures based on prior year average monthly expenditures. Instructional Supplies up \$28k followed by Custodial Supplies up \$6k, YOY during first two months of current FCST (Nov to Dec).              |
| 3.050 - Capital Outlay                                     | \$ 50,519                  | \$ 49,496             | \$ 57,289             | \$ 1,023                                      |   |
| 4.300 - Other Objects                                      | \$ 345,439                 | \$ 336,099            | \$ 350,876            | \$ 9,340                                      |   |
| <b>4.500 - Total Expenditures</b>                          | <b>\$ 22,621,701</b>       | <b>\$ 22,419,472</b>  | <b>\$ 22,851,670</b>  | <b>\$ 202,229</b>                             |   |
| <b>Other Financing Uses:</b>                               |                            |                       |                       |   |   |
| 5.010 - Operating Transfers-Out                            | \$ 295,725                 | \$ 293,987            | \$ 295,413            | \$ 1,738                                      |   |
| 5.020 - Advances Out                                       | \$ 40,000                  | \$ 40,000             | \$ 40,000             | \$ -  |   |
| <b>5.050 - Total Expenditures and Other Financing Uses</b> | <b>\$ 22,957,426</b>       | <b>\$ 22,753,459</b>  | <b>\$ 23,187,083</b>  | <b>\$ 203,967</b>                             |   |
| <b>Surplus/(Deficit) FYTD</b>                              | <b>\$ (2,136,838)</b>      | <b>\$ (1,916,409)</b> | <b>\$ (2,047,556)</b> | <b>\$ 220,429</b>                             |   |

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**Brecksville-Broadview Heights City School District**



**Revenue Analysis Report - General Operating Fund Only - FY18**



| 2017-2018         | 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              | 5,515,000           | -                 | 13,794           | 155,584          | 6,659           | 421,671                    | -                       | 962                      | 177,626          | 6,291,296           |
| August            | 8,651,202           | 919,515           | 17,095           | 272,536          | 9,959           | 556,714                    | -                       | 945                      | 1,996            | 10,429,962          |
| September         | -                   | -                 | 9,961            | 124,574          |                 | 421,676                    |                         | 938                      | -                | 557,149             |
| October           | -                   | -                 | 23,088           | 35,920           |                 | 434,958                    | 2,000,672               | 799                      | -                | 2,495,437           |
| November          | -                   | -                 | 21,103           | 63,061           |                 | 420,276                    | -                       | 629                      | -                | 505,069             |
| December          | 2,157               |                   | 27,043           | 71,655           |                 | 416,529                    |                         | 753                      | 40,000           | 558,137             |
| January           |                     |                   |                  |                  |                 |                            |                         |                          |                  |                     |
| February          |                     |                   |                  |                  |                 |                            |                         |                          |                  |                     |
| March             |                     |                   |                  |                  |                 |                            |                         |                          |                  |                     |
| April             |                     |                   |                  |                  |                 |                            |                         |                          |                  |                     |
| May               |                     |                   |                  |                  |                 |                            |                         |                          |                  |                     |
| June              |                     |                   |                  |                  |                 |                            |                         |                          |                  |                     |
| <b>Totals</b>     | <b>\$14,168,359</b> | <b>\$919,515</b>  | <b>\$112,084</b> | <b>\$723,329</b> | <b>\$16,618</b> | <b>\$2,671,824</b>         | <b>\$2,000,672</b>      | <b>\$5,026</b>           | <b>\$219,622</b> | <b>\$20,837,049</b> |
| <b>% of Total</b> | <b>68.00%</b>       | <b>4.41%</b>      | <b>0.54%</b>     | <b>3.47%</b>     | <b>0.08%</b>    | <b>12.82%</b>              | <b>9.60%</b>            | <b>0.02%</b>             | <b>1.05%</b>     |                     |

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

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## Brecksville-Broadview Heights City School District



### Expenditure Analysis Report - General Operating Fund - FY18



| 2017-2018         | Salaries            | Benefits           | Services           | Supplies         | Equipment       | Other            | Non-Operating*  | Total Expenses      |
|-------------------|---------------------|--------------------|--------------------|------------------|-----------------|------------------|-----------------|---------------------|
| July              | 1,911,471           | 794,807            | 401,793            | 75,293           | 269             | 13,809           | 40,000          | 3,237,442           |
| August            | 1,892,898           | 808,951            | 398,732            | 107,200          | 15,434          | 286,996          |                 | 3,510,211           |
| September         | 3,349,242           | 800,922            | 303,836            | 118,497          | 6,052           | 10,696           | -               | 4,589,245           |
| October           | 2,369,479           | 844,151            | 461,418            | 77,842           | 13,966          | 6,786            |                 | 3,773,642           |
| November          | 2,495,794           | 869,938            | 284,459            | 63,098           | 6,535           | 8,239            |                 | 3,728,063           |
| December          | 2,399,014           | 835,123            | 294,914            | 75,005           | 7,240           | 9,573            |                 | 3,620,869           |
| January           |                     |                    |                    |                  |                 |                  |                 |                     |
| February          |                     |                    |                    |                  |                 |                  |                 |                     |
| March             |                     |                    |                    |                  |                 |                  |                 |                     |
| April             |                     |                    |                    |                  |                 |                  |                 |                     |
| May               |                     |                    |                    |                  |                 |                  |                 |                     |
| June              |                     |                    |                    |                  |                 |                  |                 |                     |
| <b>TOTALS</b>     | <b>\$14,417,898</b> | <b>\$4,953,892</b> | <b>\$2,145,152</b> | <b>\$516,935</b> | <b>\$49,496</b> | <b>\$336,099</b> | <b>\$40,000</b> | <b>\$22,459,472</b> |
| <b>% of Total</b> | <b>64.20%</b>       | <b>22.06%</b>      | <b>9.55%</b>       | <b>2.30%</b>     | <b>0.22%</b>    | <b>1.50%</b>     | <b>0.18%</b>    |                     |

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

Operating Fund includes General Fund (001) only for FY2018

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# Brecksville-Broadview Heights City School District



December, 2017

FINSUMM Financial Summary

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*"where fine education is a heritage"*

| Fund | Fund Name                               | Beginning<br>Balance<br>7/1/2017 | Monthly<br>Receipts   | Fiscal Year<br>To Date<br>Receipts | Monthly<br>Expenditures | Fiscal Year<br>To Date<br>Expenditures | Current<br>Fund<br>Balance | Current<br>Encumbrances | Unencumbered<br>Fund<br>Balance |
|------|---|----------------------------------|-----------------------|------------------------------------|-------------------------|--|----------------------------|-------------------------|---------------------------------|
| 001  | General Fund                            | \$11,855,907.14                  | \$558,136.29          | \$20,837,049.39                    | \$3,914,853.94          | \$22,753,458.28                        | \$9,939,498.25             | \$2,232,405.97          | \$7,707,092.28                  |
| 002  | Bond Retirement                         | \$3,761,382.84                   | \$231,801.23          | \$1,418,497.52                     | \$0.00                  | \$2,419,725.84                         | 2,760,154.52               | \$0.00                  | 2,760,154.52                    |
| 003  | Permanent Improvement                   | \$1,519,645.15                   | \$59.55               | \$807,638.68                       | \$32,859.15             | \$1,148,996.50                         | 1,178,287.33               | \$103,348.10            | 1,074,939.23                    |
| 004  | Building Fund                           | \$151,453.36                     | \$25,000.00           | \$25,000.00                        | \$0.00                  | \$0.00                                 | 176,453.36                 | \$0.00                  | 176,453.36                      |
| 006  | Food Service                            | \$315,666.75                     | \$110,192.83          | \$636,217.24                       | \$117,556.70            | \$649,294.87                           | 302,589.12                 | \$198,940.15            | 103,648.97                      |
| 007  | Special Trust                           | \$130,277.15                     | \$103.14              | \$2,473.73                         | \$108.46                | \$73,055.26                            | 59,695.62                  | \$1,989.74              | 57,705.88                       |
| 009  | Uniform Supplies                        | \$165,005.24                     | \$30,676.45           | \$184,127.12                       | \$48,431.51             | \$190,902.73                           | 158,229.63                 | \$24,883.23             | 133,346.40                      |
| 014  | Rotary - Internal Services              | \$151,598.57                     | \$24,508.05           | \$130,199.96                       | \$12,164.98             | \$69,970.56                            | 211,827.97                 | \$25,052.14             | 186,775.83                      |
| 018  | Public School Support                   | \$145,243.95                     | \$8,236.27            | \$65,410.43                        | \$10,390.32             | \$37,931.75                            | 172,722.63                 | \$18,016.73             | 154,705.90                      |
| 019  | Other Grants                            | \$169,007.44                     | \$25,000.00           | \$25,300.00                        | \$9,677.68              | \$23,661.35                            | 170,646.09                 | \$32,403.69             | 138,242.40                      |
| 020  | Child Care Fund                         | \$227,513.70                     | \$32,983.58           | \$258,644.20                       | \$23,917.11             | \$221,843.17                           | 264,314.73                 | \$9,538.03              | 254,776.70                      |
| 022  | Unclaimed Funds                         | \$142,000.00                     | \$0.00                | (\$142,000.00)                     | \$0.00                  | \$0.00                                 | 0.00                       | \$0.00                  | 0.00                            |
| 200  | Student Managed Funds                   | \$146,605.11                     | \$9,333.51            | \$114,332.05                       | \$11,955.74             | \$83,697.90                            | 177,239.26                 | \$54,142.42             | 123,096.84                      |
| 300  | District Managed Funds                  | \$235,318.82                     | \$17,636.21           | \$197,817.49                       | \$35,942.34             | \$203,301.75                           | 229,834.56                 | \$93,303.40             | 136,531.16                      |
| 401  | Auxiliary Services                      | \$43,666.45                      | \$82.10               | \$98,289.02                        | \$12,207.08             | \$95,876.32                            | 46,079.15                  | \$31,601.77             | 14,477.38                       |
| 451  | OneNet (Data Communication)             | \$0.00                           | \$0.00                | \$5,400.00                         | \$0.00                  | \$5,400.00                             | 0.00                       | \$0.00                  | 0.00                            |
| 499  | Miscellaneous State Grants              | \$1,554.14                       | \$0.00                | \$50,000.00                        | \$4,733.96              | \$65,729.29                            | (14,175.15)                | \$1,008.00              | (15,183.15)                     |
| 516  | IDEA-B                                  | \$35,208.12                      | \$0.00                | \$0.00                             | \$109,474.79            | \$260,657.61                           | (225,449.49)               | \$423,424.40            | (648,873.89)                    |
| 551  | Title III - Limited English Proficiency | \$0.00                           | \$4,916.94            | \$4,916.94                         | \$0.00                  | \$4,916.94                             | 0.00                       | \$83.06                 | (83.06)                         |
| 572  | Title I - Disadvantaged Children        | (\$9,098.10)                     | \$39,204.09           | \$60,523.03                        | (\$12,138.35)           | \$73,702.71                            | (22,277.78)                | \$315.00                | (22,592.78)                     |
| 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  | \$74.67                          | \$11,026.63           | \$11,026.63                        | \$147.48                | \$11,248.78                            | (147.48)                   | \$771.88                | (919.36)                        |
| 599  | Miscellaneous Federal Grants            | (\$7,791.89)                     | \$14,031.18           | \$65,854.05                        | \$5,888.31              | \$67,762.90                            | (9,700.74)                 | \$785.53                | (10,486.27)                     |
|      |   |                                  |                       |                                    |                         |  |                            |                         |                                 |
|      | <b>Grand Totals (ALL Funds)</b>         | <b>\$19,180,238.61</b>           | <b>\$1,142,928.05</b> | <b>\$24,856,717.48</b>             | <b>\$4,338,171.20</b>   | <b>\$28,461,134.51</b>                 | <b>\$15,575,821.58</b>     | <b>\$3,252,013.24</b>   | <b>\$12,323,808.34</b>          |

**Brecksville-Broadview Heights Board of Education**



**Record of Advances for 2017/2018**

| INITIAL ADVANCE INFORMATION         |                  |           |         |                              |                    | ADVANCE RETURN |                    |
|-------------------------------------|------------------|-----------|---------|------------------------------|--------------------|----------------|--------------------|
| Date Approved                       | Board Resolution | FROM Fund | TO Fund | Fund Name                    | Amount             | Date Returned  | Amount             |
| 7/24/2017                           |                  | 001       | 009     | Uniform School Supplies - MS | \$40,000.00        | 12/28/2017     | \$40,000.00        |
|                                     |                  |           |         |                              |                    |                |                    |
|                                     |                  |           |         |                              |                    |                |                    |
|                                     |                  |           |         |                              |                    |                |                    |
|                                     |                  |           |         |                              |                    |                |                    |
|                                     |                  |           |         |                              |                    |                |                    |
| <b>TOTAL Advances for 2017-2018</b> |                  |           |         |                              | <b>\$40,000.00</b> |                | <b>\$40,000.00</b> |
| <b>Advances Outstanding</b>         |                  |           |         |                              |                    |                | <b>\$0.00</b>      |

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**Brecksville-Broadview Heights Board of Education**



**Approved Funds for 2017/2018**



This report is a listing of all grant funds authorized and received throughout the 2017/2018 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 Project-To-Date</b> |
|-------------|---|--------------------------|-------------------------------------|--------------------------------|--|
|             | <b><u>State Grants</u></b>                                |                          |                                     |                                |  |
| 451/9018    | Network Connectivity Subsidy 9018                         | \$10,800.00              | \$0.00                              | \$0.00                         | \$5,400.00                             |
|             | <b><u>Auxiliary Services</u></b>                          |                          |                                     |                                |  |
| 401/9018    | Assumption  | \$121,300.00             | \$0.00                              | \$39,650.52                    | \$79,303.77                            |
| 401/9218    | South Suburban Mont.                                      | \$63,000.00              | \$0.00                              | \$0.00                         | \$18,737.25                            |
|             | <b><u>CAPA</u></b>  |                          |                                     |                                |  |
| 499/9118    | Ohio Dept. of Health Tobacco Use Prevention and Cessation | \$80,000.00              | \$0.00                              | \$0.00                         | \$0.00                                 |
|             | <b>Total State Funds</b>                                  | \$275,100.00             | \$0.00                              | \$39,650.52                    | \$103,441.02                           |
|             | <b><u>Federal Grants</u></b>                              |                          |                                     |                                |  |
| 516/9018    | IDEA-B Special Education FY18                             | \$779,949.26             | \$0.00                              | \$0.00                         | \$0.00                                 |
| 551/9018    | Title III Limited English Proficiency FY18                | \$25,160.37              | \$0.00                              | \$4,916.94                     | \$4,916.94                             |
| 551/9118    | Title III immigrant (new in FY18)                         | \$3,182.79               | \$0.00                              | \$0.00                         | \$0.00                                 |
| 572/9018    | Title I FY18  | \$273,463.39             | \$0.00                              | \$60,523.03                    | \$21,318.94                            |
| 587/9018    | Preschool Special Education FY18                          | \$18,755.02              | \$0.00                              | \$0.00                         | \$0.00                                 |
| 590/9018    | Title II-A Improving Teacher Quality FY18                 | \$76,458.05              | \$0.00                              | \$11,026.63                    | \$11,026.63                            |
| 599/9118    | Title IV-A Student Supp/Academic Enrich (new FY18)        | \$10,000.00              | \$0.00                              | \$0.00                         | \$0.00                                 |
| 599/9018    | CAPA Drug-Free Communities FY18                           | \$137,194.21             | \$0.00                              | \$14,031.18                    | \$65,854.05                            |
|             | <b>Total Federal Funds</b>                                | \$1,324,163.09           | \$0.00                              | \$90,497.78                    | \$103,116.56                           |

**Brecksville-Broadview Heights City School District**



**Cash Reconciliation**



**December, 2017**

|   |                 |                             |
|---|-----------------|-----------------------------|
| <b>FINSUM Balance</b>                                 |                 | <b>\$ 15,575,821.58</b>     |
| <b>Bank Balance:</b>                                  |                 |                             |
| Citizens Bank - General                               | \$ 2,598,599.19 |                             |
| <b>Investments:</b>                                   |                 |                             |
| STAR Ohio   | 2,009,472.86    |                             |
| Meeder Investment Management                          | 11,192,145.25   |                             |
| First Federal   | <u>865.77</u>   |                             |
|   |                 | \$ 13,202,483.88            |
| <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  | 150.00          |                             |
|   |                 | \$ 1,450.00                 |
| <b>Change Fund:</b>                                   |                 |                             |
| Middle School Athletics                               | 200.00          |                             |
| Middle School Concessions                             | 150.00          |                             |
| High School Athletics                                 | 4,500.00        |                             |
| Food Services   | 772.00          |                             |
|   |                 | \$ 5,622.00                 |
| Less: Outstanding Checks-Citizens Bank (General Fund) |                 | (232,333.49)                |
| <br><b>Bank Balance</b>                               |                 | <br><b>\$ 15,575,821.58</b> |



## Brecksville-Broadview Heights City School District

31-Dec-17



Appropriation Summary

jh011118

*"where fine education is a heritage"*

| Fund          |   | FYTD<br>Appropriated   | Prior FY<br>Carryover<br>Encumbrances | FYTD<br>Expendable     | FYTD<br>Actual<br>Expenditures | MTD<br>Actual<br>Expenditures | Current<br>Encumbrances | FYTD<br>Unencumbered<br>Balance | FYTD<br>Percent<br>Exp/Enc |
|---------------|---|------------------------|---------------------------------------|------------------------|--------------------------------|-------------------------------|-------------------------|---------------------------------|----------------------------|
| 001           | General Fund                            | \$47,638,359.00        | \$285,158.50                          | \$47,923,517.50        | \$22,753,458.28                | \$3,914,853.94                | \$2,232,405.97          | 22,937,653.25                   | 52.14%                     |
| 002           | Bond Retirement                         | \$3,012,889.00         | \$0.00                                | 3,012,889.00           | \$2,419,725.84                 | \$0.00                        | \$0.00                  | 593,163.16                      | 80.31%                     |
| 003           | Permanent Improvement                   | \$1,887,935.00         | \$361,692.65                          | 2,249,627.65           | \$1,148,996.50                 | \$32,859.15                   | \$103,348.10            | 997,283.05                      | 55.67%                     |
| 004           | Building Fund                           | \$0.00                 | \$0.00                                | 0.00                   | \$0.00                         | \$0.00                        | \$0.00                  | 0.00                            | 0.00%                      |
| 006           | Food Service                            | \$1,641,100.00         | \$0.00                                | 1,641,100.00           | \$649,294.87                   | \$117,556.70                  | \$198,940.15            | 792,864.98                      | 51.69%                     |
| 007           | Special Trust                           | \$82,402.00            | \$0.00                                | 82,402.00              | \$73,055.26                    | \$108.46                      | \$1,989.74              | 7,357.00                        | 91.07%                     |
| 009           | Uniform Supplies                        | \$261,247.00           | \$0.00                                | 261,247.00             | \$190,902.73                   | \$48,431.51                   | \$24,883.23             | 45,461.04                       | 82.60%                     |
| 014           | Rotary - Internal Services              | \$445,661.00           | \$1,225.00                            | 446,886.00             | \$69,970.56                    | \$12,164.98                   | \$25,052.14             | 351,863.30                      | 21.26%                     |
| 018           | Public School Support                   | \$151,449.00           | \$3,217.78                            | 154,666.78             | \$37,931.75                    | \$10,390.32                   | \$18,016.73             | 98,718.30                       | 36.17%                     |
| 019           | Other Grants                            | \$113,762.25           | \$7,280.42                            | 121,042.67             | \$23,661.35                    | \$9,677.68                    | \$32,403.69             | 64,977.63                       | 46.32%                     |
| 020           | Child Care - Beekeepers Fund            | \$495,167.00           | \$4,046.22                            | 499,213.22             | \$221,843.17                   | \$23,917.11                   | \$9,538.03              | 267,832.02                      | 46.35%                     |
| 022           | Unclaimed Funds                         | \$0.00                 | \$0.00                                | 0.00                   | \$0.00                         | \$0.00                        | \$0.00                  | 0.00                            | 0.00%                      |
| 200           | Student Managed Funds                   | \$362,766.00           | \$912.50                              | 363,678.50             | \$83,697.90                    | \$11,955.74                   | \$54,142.42             | 225,838.18                      | 37.90%                     |
| 300           | District Managed Funds                  | \$566,925.00           | \$13,303.75                           | 580,228.75             | \$203,301.75                   | \$35,942.34                   | \$93,303.40             | 283,623.60                      | 51.12%                     |
| 401           | Auxiliary Services                      | \$258,079.05           | \$43,380.70                           | 301,459.75             | \$95,876.32                    | \$12,207.08                   | \$31,601.77             | 173,981.66                      | 42.29%                     |
| 451           | OneNet (Data Communication)             | \$10,800.00            | \$0.00                                | 10,800.00              | \$5,400.00                     | \$0.00                        | \$0.00                  | 5,400.00                        | 0.00%                      |
| 499           | Miscellaneous State Grants              | \$118,554.14           | \$13,000.00                           | 131,554.14             | \$65,729.29                    | \$4,733.96                    | \$1,008.00              | 64,816.85                       | 50.73%                     |
| 516           | IDEA-B                                  | \$756,943.40           | \$36,698.00                           | 793,641.40             | \$260,657.61                   | \$109,474.79                  | \$423,424.40            | 109,559.39                      | 86.20%                     |
| 551           | Title III - Limited English Proficiency | \$19,948.48            | \$0.00                                | 19,948.48              | \$4,916.94                     | \$0.00                        | \$83.06                 | 14,948.48                       | 25.06%                     |
| 572           | Title I - Disadvantaged Children        | \$324,322.41           | \$0.00                                | 324,322.41             | \$73,702.71                    | (\$12,138.35)                 | \$315.00                | 250,304.70                      | 22.82%                     |
| 587           | Preschool                               | \$18,755.02            | \$0.00                                | 18,755.02              | \$0.00                         | \$0.00                        | \$0.00                  | 18,755.02                       | 0.00%                      |
| 590           | Title II-A - Improving Teacher Quality  | \$76,833.70            | \$0.00                                | 76,833.70              | \$11,248.78                    | \$147.48                      | \$771.88                | 64,813.04                       | 15.65%                     |
| 599           | Miscellaneous Federal Grants            | \$193,929.35           | \$571.28                              | 194,500.63             | \$67,762.90                    | \$5,888.31                    | \$785.53                | 125,952.20                      | 35.24%                     |
| <b>Totals</b> |   | <b>\$58,437,827.80</b> | <b>\$770,486.80</b>                   | <b>\$59,208,314.60</b> | <b>\$28,461,134.51</b>         | <b>\$4,338,171.20</b>         | <b>\$3,252,013.24</b>   | <b>\$27,495,166.85</b>          | <b>53.56%</b>              |

**Brecksville-Broadview Heights Board of Education**



**Check Register for Checks > \$9,999.99  
December, 2017**

| <b>Vendor</b>                       | <b>Amount</b> | <b>Fund</b> | <b>Description</b>                               |
|-------------------------------------|---------------|-------------|--|
| Belfor USA Group                    | \$ 20,571.28  | 003         | Mold remediation - Old Stadium                   |
| PSI                                 | \$ 11,684.02  | 401         | Auxiliary services (nurses, therapy)             |
| Renhill Group, Inc.                 | \$ 19,097.44  | 001         | Substitute teachers                              |
| Lykins Oil Company                  | \$ 17,043.98  | 001         | Fuel purchase                                    |
| Renhill Group, Inc.                 | \$ 14,702.74  | 001         | Substitute teachers                              |
| Educational Service Center          | \$ 22,382.01  | various     | Special Ed tuition                               |
| Positive Education Program          | \$ 41,715.00  | 516         | Special Ed Pep Assist Consult Svcs               |
| Sendero Therapies                   | \$ 28,293.15  | 516         | Occupational/Physical therapy (Special Ed.)      |
| Coresource, Inc.                    | \$ 33,145.63  | various     | Dental premiums                                  |
| Triad Research Group                | \$ 14,000.00  | 001         | District survey                                  |
| Bellefaire Jewish Children's Bureau | \$ 19,875.00  | 001         | Special Ed tuition                               |
| Learning A-Z                        | \$ 13,790.30  | 001         | Elementary software program                      |
| Renhill Group, Inc.                 | \$ 23,405.45  | 001         | Substitute teachers                              |
|                                     |               |             |  |
|                                     |               |             |  |
|                                     |               |             |  |
|                                     |               |             |  |
|                                     |               |             |  |
|                                     |               |             |  |
| Citizens Bank (1st payroll)         | \$ 19,267.43  | various     | Medicare contributions - Dec #1 Payroll          |
| STRS                                | \$ 231,097.53 | various     | Certified retirement Board contributions         |
| SERS                                | \$ 108,358.00 | various     | Classified retirement Board contributions        |
| Citizens Bank (2nd payroll)         | \$ 17,775.75  | various     | Medicare contributions - Dec #2 Payroll          |
| Suburban Health Consortium          | \$ 456,249.38 | various     | Medical and Prescription drug insurance premiums |
|                                     |               |             |  |
|                                     |               |             |  |
| <i>jh011118</i>                     |               |             |  |