

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - December 2018



	December 2018 FCST Estimate	December 2018 Actuals	December 2017 Actuals	Variance- December 2018 Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ -	\$ -	\$ 2,157	\$ -	
1.020 - Public Utility Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 420,000	\$ 428,055	\$ 416,529	\$ 8,055	
1.040 - Restricted Grants-in-Aid	\$ 920	\$ 800	\$ 753	\$ (120)	
1.050 - Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	
1.060 - All Other Operating Revenues	\$ 103,074	\$ 139,654	\$ 98,698	\$ 36,580	Higher earned interest and facility rental income
1.070 - Total Revenue	\$ 523,994	\$ 568,509	\$ 518,137	\$ 44,515	
Other Financing Sources:					
2.050 - Advances In	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 563,994	\$ 608,509	\$ 558,137	\$ 44,515	
Expenditures:					
3.010 - Personnel Services	\$ 2,394,078	\$ 2,471,860	\$ 2,399,014	\$ (77,782)	Timing. Monthly estimate based on annualized FY19 salaries in Sept/Oct.
3.020 - Employees' Retirement/Insurance Benefits	\$ 921,676	\$ 1,109,729	\$ 835,123	\$ (188,053)	\$183k BWC premium paid a month earlier in FY19 (December vs. January)
3.030 - Purchased Services	\$ 377,348	\$ 282,755	\$ 294,914	\$ 94,593	Primarily due to drop in professional and technical service costs
3.040 - Supplies and Materials	\$ 50,000	\$ 59,024	\$ 75,005	\$ (9,024)	
3.050 - Capital Outlay	\$ 8,000	\$ 11,051	\$ 7,240	\$ (3,051)	
4.300 - Other Objects	\$ 9,066	\$ 8,968	\$ 9,573	\$ 98	
4.500 - Total Expenditures	\$ 3,760,168	\$ 3,943,387	\$ 3,620,869	\$ (183,219)	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ 298,410	\$ 307,549	\$ 293,987	\$ (9,139)	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 4,058,578	\$ 4,250,936	\$ 3,914,856	\$ (192,358)	
Surplus/(Deficit) for Month	\$ (3,494,584)	\$ (3,642,427)	\$ (3,356,719)	\$ (147,843)	

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July to December 2018



	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)	\$ 15,948,110	\$ 15,948,110	\$ 14,168,359	\$ -	
1.020 - Public Utility Property Tax	\$ 1,013,152	\$ 1,013,152	\$ 919,515	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 2,648,033	\$ 2,651,639	\$ 2,671,824	\$ 3,606	
1.040 - Restricted Grants-in-Aid	\$ 5,522	\$ 5,397	\$ 5,026	\$ (125)	
1.050 - Property Tax Allocation	\$ 2,057,364	\$ 2,057,364	\$ 2,000,672	\$ -	
1.060 - All Other Operating Revenues	\$ 890,424	\$ 1,009,912	\$ 852,032	\$ 119,488	Higher earned interest on deposits and investments
1.070 - Total Revenue	\$ 22,562,605	\$ 22,685,574	\$ 20,617,428	\$ 122,969	
Other Financing Sources:					
2.050 - Advances In	\$ 92,745	\$ 92,745	\$ 40,000	\$ -	
2.060 - All Other Financing Sources	\$ 199,396	\$ 199,396	\$ 179,622	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 22,854,746	\$ 22,977,715	\$ 20,837,050	\$ 122,969	
Expenditures:					
3.010 - Personnel Services	\$ 14,737,110	\$ 14,739,914	\$ 14,417,898	\$ (2,804)	
3.020 - Employees' Retirement/Insurance Benefits	\$ 5,441,514	\$ 5,555,648	\$ 4,953,892	\$ (114,134)	Paid BWC premium (\$183k) a month earlier in FY19. Otherwise, category running well below estimate.
3.030 - Purchased Services	\$ 2,372,122	\$ 2,263,631	\$ 2,145,152	\$ 108,491	Primarily due to drop in professional and technical services
3.040 - Supplies and Materials	\$ 696,281	\$ 744,438	\$ 516,935	\$ (48,157)	Software supplies and textbooks higher than expected
3.050 - Capital Outlay	\$ 47,051	\$ 42,161	\$ 49,496	\$ 4,890	
4.300 - Other Objects	\$ 367,588	\$ 375,401	\$ 336,099	\$ (7,813)	
4.500 - Total Expenditures	\$ 23,661,666	\$ 23,721,193	\$ 22,419,472	\$ (59,527)	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ 306,410	\$ 315,549	\$ 293,987	\$ (9,139)	
5.020 - Advances Out	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 24,008,076	\$ 24,076,742	\$ 22,753,459	\$ (68,666)	
Surplus/(Deficit) FYTD	\$ (1,153,330)	\$ (1,099,027)	\$ (1,916,409)	\$ 54,303	

Brecksville-Broadview Heights City School District



Revenue Analysis Report - General Operating Fund Only - FY19

2018-2019	Local Revenue				Federal	State Revenue			Non-Operating*	Total Revenue
	Taxes		Interest	Other Local	OH Medicaid	Unrestricted Grants-in-Aid	Property Tax Allocation	Restricted Grants-in-Aid		
	Real Estate	Personal Property								
July	9,121,000		28,143	17,121	6,200	419,960		910	195,484	9,788,818
August	6,381,550	1,013,152	39,026	314,550	1,684	532,629		931	3,340	8,286,862
September	445,560		30,127	124,836	76,142	433,446	2,057,364	921	49,405	3,217,801
October	-	-	57,766	69,970	2,084	418,605		917		549,342
November			40,868	61,739		418,946		918	3,912	526,383
December			52,040	83,452	4,162	428,055		800	40,000	608,509
January										-
February										-
March										-
May										-
May										-
June										-
Totals	\$15,948,110	\$1,013,152	\$247,970	\$671,669	\$90,272	\$2,651,641	\$2,057,364	\$5,397	\$292,141	\$22,977,715
% of Total	69.41%	4.41%	1.08%	2.92%	0.39%	11.54%	8.95%	0.02%	1.27%	

*Non-Operating Revenue includes advances in, and refund of prior year expenditures (i.e. BWC).

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Brecksville-Broadview Heights City School District



Expenditure Analysis Report - General Operating Fund - FY19



2018-19	Salaries	Benefits	Services	Supplies	Equipment	Other	Non-Operating*	Total Expenses
July	1,926,194	875,969	478,770	125,025	10,298	64,762	-	3,481,018
August	2,931,210	900,148	334,197	251,034	4,825	272,438	40,000	4,733,852
September	2,388,820	901,587	396,807	126,221	2,928	7,093	8,000	3,831,456
October	2,459,023	904,826	435,045	107,250	9,118	7,125		3,922,387
November	2,562,807	863,389	336,057	75,883	3,941	15,015		3,857,092
December	2,471,860	1,109,729	282,755	59,024	11,051	8,968		3,943,387
January								-
February								-
March								-
April								-
May								-
June								-
TOTALS	\$14,739,914	\$5,555,648	\$2,263,631	\$744,437	\$42,161	\$375,401	\$48,000	23,769,192
% of Total	62.01%	23.37%	9.52%	3.13%	0.18%	1.58%	0.20%	

**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, 2018



FINSUMM Financial Summary

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"where fine education is a heritage"

Fund	Fund Name	Beginning Balance 7/1/2018	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	\$15,646,446.76	\$608,508.52	\$22,977,711.93	\$4,250,937.14	\$24,076,742.88	\$14,547,415.81	\$2,344,172.93	\$12,203,242.88
002	Bond Retirement	\$4,140,723.32	\$230,200.00	\$8,068,918.81	\$33,617.67	\$2,462,267.48	9,747,374.65	\$0.00	9,747,374.65
003	Permanent Improvement	\$1,736,013.13	\$47,255.24	\$816,963.38	\$6,251.60	\$1,434,916.94	1,118,059.57	\$304,686.92	813,372.65
004	Building Fund	\$196,453.36	\$115,302.51	\$44,837,882.65	\$0.00	\$0.00	45,034,336.01	\$0.00	45,034,336.01
006	Food Service	\$320,608.85	\$144,045.87	\$649,110.92	\$124,876.39	\$673,196.44	296,523.33	\$229,476.11	67,047.22
007	Special Trust	\$89,942.42	\$192.28	\$38,446.98	\$35.00	\$62,245.39	66,144.01	\$1,789.61	64,354.40
009	Uniform Supplies	\$207,556.05	\$53,541.58	\$251,691.13	\$42,847.48	\$172,158.48	287,088.70	\$42,069.99	245,018.71
014	Rotary - Internal Services	\$125,248.71	\$43,440.80	\$126,709.55	\$11,927.49	\$40,306.86	211,651.40	\$155,780.12	55,871.28
018	Public School Support	\$159,662.29	\$2,106.24	\$13,870.54	(\$16.75)	\$22,351.58	151,181.25	\$17,154.64	134,026.61
019	Other Grants	\$193,341.82	\$36,645.74	\$50,755.81	\$8,265.85	\$41,813.33	202,284.30	\$22,517.86	179,766.44
020	Child Care Fund	\$345,931.95	\$31,085.51	\$251,870.18	\$27,368.88	\$212,282.49	385,519.64	\$4,271.35	381,248.29
022	Unclaimed Funds	\$461,000.00	\$0.00	(\$461,000.00)	\$0.00	\$0.00	0.00	\$0.00	0.00
200	Student Managed Funds	\$151,917.32	\$11,284.36	\$94,678.91	\$19,446.17	\$86,952.43	159,643.80	\$80,619.26	79,024.54
300	District Managed Funds	\$223,078.64	\$51,097.23	\$283,009.77	\$41,590.68	\$277,128.13	228,960.28	\$102,389.69	126,570.59
401	Auxiliary Services	\$9,741.70	\$85.74	\$74,823.70	\$12,924.42	\$50,837.33	33,728.07	\$18,105.86	15,622.21
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	\$6,723.89	\$0.00	\$80,340.60	\$4,713.38	\$59,087.36	27,977.13	\$12,886.10	15,091.03
516	IDEA-B	\$95,189.23	\$0.00	\$0.00	\$6,540.37	\$203,020.65	(107,831.42)	\$530,142.09	(637,973.51)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$3,182.79	\$0.00	\$4,256.15	(1,073.36)	\$2,579.50	(3,652.86)
572	Title I - Disadvantaged Children	\$39,204.09	\$0.00	\$0.00	\$0.00	\$5,709.87	33,494.22	\$2,449.50	31,044.72
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	\$1,025.85	\$0.00	\$0.00	\$999.42	\$3,914.06	(2,888.21)	\$1,969.67	(4,857.88)
599	Miscellaneous Federal Grants	\$14,920.79	\$0.00	\$60,808.34	\$5,766.78	\$94,388.17	(18,659.04)	\$17,772.86	(36,431.90)
	Grand Totals (ALL Funds)	\$24,164,730.17	\$1,374,791.62	\$78,225,175.99	\$4,598,091.97	\$29,988,976.02	\$72,400,930.14	\$3,890,834.06	\$68,510,096.08

Brecksville-Broadview Heights Board of Education



Record of Advances for 2018/2019

INITIAL ADVANCE INFORMATION						ADVANCE RETURN	
Date Approved	Board Resolution	FROM Fund	TO Fund	Fund Name	Amount	Date Returned	Amount
8/6/2018		001	009	Uniform School Supplies - MS	\$40,000.00	12/20/2018	\$40,000.00
8/6/2018		001	551-9118	Title III	\$3,182.79	9/26/2018	\$3,182.79
8/6/2018		001	499-9118	CAPA ODH Grant	\$20,746.86	9/26/2018	\$20,746.86
8/6/2018		001	599-9018	CAPA Drug Free	\$28,815.13	9/26/2018	\$28,815.13
TOTAL Advances for 2017-2018					\$92,744.78		\$92,744.78
Advances Outstanding							\$0.00

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Brecksville-Broadview Heights Board of Education



Approved Funds for 2018/2019



This report is a listing of all grant funds authorized and received throughout the 2018/2019 fiscal year.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received Project-To-Date
	<u>State Grants</u>				
451/9019	Network Connectivity Subsidy 9019	\$10,800.00	\$0.00	\$0.00	\$5,400.00
	<u>Auxiliary Services</u>				
401/9019	Assumption	\$126,082.67	\$0.00	\$85.74	\$74,823.70
	<u>CAPA</u>				
499/9119	Ohio Dept. of Health Tobacco Use Prevention and Cessation	\$80,000.00	\$0.00	\$0.00	\$80,000.00
	Total State Funds	\$216,882.67	\$0.00	\$85.74	\$160,223.70
	<u>Federal Grants</u>				
516/9019	IDEA-B Special Education FY18	\$760,516.33	\$0.00	\$0.00	\$0.00
551/9019	Title III Limited English Proficiency FY18	\$17,097.35	\$0.00	\$0.00	\$0.00
551/9119	Title III immigrant (new in FY18)	\$2,847.60	\$0.00	\$0.00	\$0.00
572/9019	Title I FY18	\$286,459.82	\$0.00	\$0.00	\$0.00
587/9019	Preschool Special Education FY18	\$20,379.56	\$0.00	\$0.00	\$0.00
590/9019	Title II-A Improving Teacher Quality FY18	\$84,349.06	\$0.00	\$0.00	\$0.00
599/9119	Title IV-A Student Supp/Academic Enrich (new FY18)	\$36,517.60	\$0.00	\$0.00	\$0.00
599/9019	CAPA Drug-Free Communities FY18	\$147,592.75	\$0.00	\$0.00	\$60,808.34
	Total Federal Funds	\$1,355,760.07	\$0.00	\$0.00	\$60,808.34

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Brecksville-Broadview Heights City School District



Cash Reconciliation



December 31, 2018

FINSUM Balance **\$ 72,400,930.14**

Bank Balance:

Citizens Bank - General \$ 1,025,705.75

Investments:

Citizens Bank - Interest Checking	2,491,943.83	
STAR Ohio	2,049,025.51	
Meeder Investment Management	11,385,137.49	
First Federal	4,073,703.34	
STAR Ohio (P/I Bond Proceeds - Building Fund)	44,812,882.65	
STAR Ohio (Bond Retirement)	<u>6,767,682.76</u>	
		\$ 71,580,375.58

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	150.00	
		\$ 1,450.00

Change Fund:

Middle School Athletics - Cash Bank	250.00	
Middle School Concessions - Cash Bank		
High School Athletics - Cash Bank	4,500.00	
Food Services - Cash Bank	227.00	
Food Service Vending Bank	218.00	
		\$ 5,195.00

Less: Outstanding Checks-Citizens Bank (General Fund) (211,797.20)

Bank Balance **\$ 72,400,929.13**

Brecksville-Broadview Heights City School District

31-Dec-18



Appropriation Summary

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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	\$49,798,199.67	\$419,486.87	\$50,217,686.54	\$24,076,742.88	\$0.00	\$2,492,241.80	23,648,701.86	52.91%
002	Bond Retirement	\$2,523,378.36	\$0.00	2,523,378.36	\$2,462,267.48	\$0.00	\$0.00	61,110.88	97.58%
003	Permanent Improvement	\$1,540,482.18	\$540,845.56	2,081,327.74	\$1,434,916.94	\$0.00	\$309,038.42	337,372.38	83.79%
004	Building Fund	\$45,000.00	\$0.00	45,000.00	\$0.00	\$0.00	\$0.00	45,000.00	0.00%
006	Food Service	\$1,577,482.63	\$30,370.00	1,607,852.63	\$673,196.44	\$0.00	\$229,476.11	705,180.08	56.14%
007	Special Trust	\$75,000.00	\$0.00	75,000.00	\$62,245.39	\$0.00	\$1,789.61	10,965.00	85.38%
009	Uniform Supplies	\$260,000.00	\$350.00	260,350.00	\$172,158.48	\$0.00	\$42,119.99	46,071.53	82.30%
014	Rotary - Internal Services	\$400,000.00	\$3,533.87	403,533.87	\$40,306.86	\$0.00	\$157,322.12	205,904.89	48.97%
018	Public School Support	\$100,000.00	\$229.00	100,229.00	\$22,351.58	\$0.00	\$17,154.64	60,722.78	39.42%
019	Other Grants	\$146,934.64	\$62.58	146,997.22	\$41,813.33	\$0.00	\$22,517.86	82,666.03	43.76%
020	Child Care - Beekeepers Fund	\$494,338.00	\$3,697.69	498,035.69	\$212,282.49	\$0.00	\$4,471.35	281,281.85	43.52%
022	Unclaimed Funds	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	0.00%
200	Student Managed Funds	\$300,000.00	\$3,705.50	303,705.50	\$87,430.32	\$477.89	\$81,141.37	135,133.81	55.50%
300	District Managed Funds	\$511,852.08	\$10,136.25	521,988.33	\$277,507.27	\$379.14	\$104,615.55	139,865.51	73.21%
401	Auxiliary Services	\$126,082.67	\$89.10	126,171.77	\$50,837.33	\$0.00	\$18,105.86	57,228.58	54.64%
451	OneNet (Data Communication)	\$10,800.00	\$0.00	10,800.00	\$5,400.00	\$0.00	\$0.00	5,400.00	50.00%
499	Miscellaneous State Grants	\$164,000.00	\$6,247.50	170,247.50	\$59,087.36	\$0.00	\$12,886.10	98,274.04	42.28%
516	IDEA-B	\$720,663.00	\$95,189.23	815,852.23	\$203,020.65	\$0.00	\$530,142.09	82,689.49	89.86%
551	Title III - Limited English Proficiency	\$18,944.95	\$0.00	18,944.95	\$4,256.15	\$0.00	\$2,579.50	12,109.30	36.08%
572	Title I - Disadvantaged Children	\$283,780.44	\$0.00	283,780.44	\$5,709.87	\$0.00	\$2,449.50	275,621.07	2.88%
587	Preschool	\$20,379.56	\$0.00	20,379.56	\$0.00	\$0.00	\$0.00	20,379.56	0.00%
590	Title II-A - Improving Teacher Quality	\$80,313.66	\$0.00	80,313.66	\$3,914.06	\$0.00	\$1,969.67	74,429.93	7.33%
599	Miscellaneous Federal Grants	\$244,506.08	\$14,920.79	259,426.87	\$94,388.17	\$0.00	\$17,772.86	147,265.84	43.23%
Totals		\$59,442,137.92	\$1,128,863.94	\$60,571,001.86	\$29,989,833.05	\$857.03	\$4,047,794.40	\$26,533,374.41	56.19%

Brecksville-Broadview Heights Board of Education



**Check Register for Checks > \$9,999.99
December-18**



Vendor	Amount	Fund	Description
PSI	\$12,776.46	401	Auxiliary services (nurses, therapy)
Black Box Network Services	\$ 27,065.25	003	Telecommunications system down payment
Lykins Oil Company	\$ 20,220.90	001	Fuel purchase
State Teachers Retirement System	\$ 25,957.96	001	Foundation shortage
Telecommunication Technologies	\$ 12,000.00	003	Phone system implementation retainer
Geotech Services	\$ 20,265.00	003	Central drainage repair
Steps Academy	\$ 18,000.00	001	Special ed tuition
Sendero Therapies	\$ 32,801.46	516	Occupational/Physical therapy (Special Ed.)
Teletronics Services	\$ 25,805.75	003	Ruckus Ethernet Switching Upgrade Project
Vend-ucation	\$ 19,545.00	006	Vending machine
The Illuminating Co.	\$ 52,584.47	001	Electricity
PSI	\$ 15,278.56	401	Auxiliary services (nurses, therapy)
Renhill Group	\$ 29,907.72	001	Substitute teachers
Educational Service Center	\$ 18,782.00	001	Lincoln Online Learning, Special ed tuition
Educational Service Center	\$ 35,852.66	001	Special ed tuition & services
Suburban Transportation	\$ 19,130.00	516	Special ed transportation
Coresource	\$ 29,480.83	various	Dental premiums
Variable Annuity Life Ins. Co.	\$ 20,321.72	various	Severance payments
Citizens Bank (1st payroll)	\$ 19,899.28	various	Medicare contributions - December 2018 #1 Payroll
STRS	\$ 241,012.99	various	Certified retirement Board share contributions
SERS	\$ 111,506.00	various	Classified retirement Board share contributions
Citizens Bank (2nd payroll)	\$ 17,857.42	various	Medicare contributions - December 2018 #2 Payroll
Suburban Health Consortium	\$ 492,874.23	various	Medical and Prescription drug insurance premiums
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