

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July 2016



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

1.010 - General Property Tax (Real Estate)	\$ 9,700,000	\$ 9,502,000	\$ 9,761,000	\$ (198,000)	timing of property tax advances from Cuyahoga County
1.020 - Public Utility Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 421,978	\$ 419,097	\$ 421,978	\$ (2,881)	
1.040 - Restricted Grants-in-Aid	\$ 355	\$ 369	\$ 551	\$ 14	
1.050 - Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	
1.060 - All Other Operating Revenues	\$ 53,385	\$ 194,682	\$ 58,385	\$ 141,297	\$153K received from ODE for FY15 special education tuition that was expected to be received in FY16
1.070 - Total Revenue	\$ 10,175,718	\$ 10,116,148	\$ 10,241,914	\$ (59,570)	

Other Financing Sources:

2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 270	\$ -	\$ 270	
2.080 Total Revenue and Other Financing Sources	\$ 10,175,718	\$ 10,116,418	\$ 10,241,914	\$ (59,300)	

Expenditures:

3.010 - Personnel Services	\$ 2,711,810	\$ 2,725,518	\$ 2,704,810	\$ (13,708)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.020 - Employees' Retirement/Insurance Benefits	\$ 781,164	\$ 763,508	\$ 755,464	\$ 17,656	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.030 - Purchased Services	\$ 316,744	\$ 392,089	\$ 304,744	\$ (75,345)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages, property & fleet insurance paid in AUG in FY16 vs JUL in FY17
3.040 - Supplies and Materials	\$ 104,425	\$ 67,695	\$ 102,425	\$ 36,730	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.050 - Capital Outlay	\$ 1,836	\$ 5,156	\$ 291	\$ (3,320)	
4.300 - Other Objects	\$ 19,973	\$ 58,419	\$ 18,973	\$ (38,446)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages, liability insurance paid in AUG in FY16 vs JUL in FY17
4.500 - Total Expenditures	\$ 3,935,952	\$ 4,012,385	\$ 3,886,707	\$ (76,433)	

Other Financing Uses:

5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	Advance to fund 009 on August 2016 Board agenda for FY17 approval vs July in FY16
5.050 - Total Expenditures and Other Financing Uses	\$ 3,975,952	\$ 4,012,385	\$ 3,926,707	\$ (36,433)	

Surplus/(Deficit) for Month

	\$ 6,199,766	\$ 6,104,033	\$ 6,315,207	\$ (95,733)	
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Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July 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)	\$ 9,700,000	\$ 9,502,000	\$ 9,761,000	\$ (198,000)	timing of property tax advances from Cuyahoga County
1.020 - Public Utility Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 421,978	\$ 419,097	\$ 421,978	\$ (2,881)	
1.040 - Restricted Grants-in-Aid	\$ 355	\$ 369	\$ 551	\$ 14	
1.050 - Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	
1.060 - All Other Operating Revenues	\$ 53,385	\$ 194,682	\$ 58,385	\$ 141,297	\$153K received from ODE for FY15 special education tuition that was expected to be received in FY16
1.070 - Total Revenue	\$ 10,175,718	\$ 10,116,148	\$ 10,241,914	\$ (59,570)	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 270	\$ -	\$ 270	
2.080 Total Revenue and Other Financing Sources	\$ 10,175,718	\$ 10,116,418	\$ 10,241,914	\$ (59,300)	
Expenditures:					
3.010 - Personnel Services	\$ 2,711,810	\$ 2,725,518	\$ 2,704,810	\$ (13,708)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.020 - Employees' Retirement/Insurance Benefits	\$ 781,164	\$ 763,508	\$ 755,464	\$ 17,656	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.030 - Purchased Services	\$ 316,744	\$ 392,089	\$ 304,744	\$ (75,345)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages, property & fleet insurance paid in AUG in FY16 vs JUL in FY17
3.040 - Supplies and Materials	\$ 104,425	\$ 67,695	\$ 102,425	\$ 36,730	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.050 - Capital Outlay	\$ 1,836	\$ 5,156	\$ 291	\$ (3,320)	
4.300 - Other Objects	\$ 19,973	\$ 58,419	\$ 18,973	\$ (38,446)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages, liability insurance paid in AUG in FY16 vs JUL in FY17
4.500 - Total Expenditures	\$ 3,935,952	\$ 4,012,385	\$ 3,886,707	\$ (76,433)	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	Advance to fund 009 on August 2016 Board agenda for FY17 approval vs July in FY16
5.050 - Total Expenditures and Other Financing Uses	\$ 3,975,952	\$ 4,012,385	\$ 3,926,707	\$ (36,433)	
Surplus/(Deficit) FYTD	\$ 6,199,766	\$ 6,104,033	\$ 6,315,207	\$ (95,733)	

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	-	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-
Totals	\$9,502,000	\$0	\$1,554	\$190,605	\$2,524	\$419,097	\$0	\$369	\$270	\$10,116,418
% of Total	93.93%	0.00%	0.02%	1.88%	0.02%	4.14%	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	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
TOTALS	\$2,725,518	\$763,508	\$392,089	\$67,695	\$5,156	\$58,419	\$0	\$4,012,385
% of Total	67.93%	19.03%	9.77%	1.69%	0.13%	1.46%	0.00%	

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

Operating Fund includes General Fund (001) only for FY2016

rb080816

Brecksville-Broadview Heights City School District

July 31, 2016



FINSUMM Financial Summary

rb080816

"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	\$10,116,416.83	\$10,116,416.83	\$4,012,385.80	\$4,012,385.80	\$16,751,679.01	\$3,281,797.76	\$13,469,881.25
002	Bond Retirement	\$3,461,042.53	\$689,117.55	\$689,117.55	\$0.00	\$0.00	4,150,160.08	\$0.00	4,150,160.08
003	Permanent Improvement	\$1,243,535.08	\$468,079.46	\$468,079.46	\$314,352.63	\$314,352.63	1,397,261.91	\$730,231.81	667,030.10
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	\$343.48	\$343.48	\$42,289.04	\$42,289.04	249,257.23	\$18,055.24	231,201.99
007	Special Trust	\$90,053.62	\$2,001.00	\$2,001.00	\$68,184.93	\$68,184.93	23,869.69	\$2,235.07	21,634.62
009	Uniform Supplies	\$146,246.59	\$1,906.50	\$1,906.50	\$31,989.39	\$31,989.39	116,163.70	\$139,115.65	(22,951.95)
014	Rotary - Internal Services	\$163,696.28	\$756.00	\$756.00	\$181.44	\$181.44	164,270.84	\$53,511.10	110,759.74
018	Public School Support	\$152,259.61	\$3,056.93	\$3,056.93	\$641.14	\$641.14	154,675.40	\$31,226.63	123,448.77
019	Other Grants	\$213,676.78	\$15,856.64	\$15,856.64	\$9,354.39	\$9,354.39	220,179.03	\$63,692.15	156,486.88
020	Child Care Fund	\$165,409.01	\$44,535.50	\$44,535.50	\$67,244.43	\$67,244.43	142,700.08	\$21,315.71	121,384.37
022	Unclaimed Funds	\$211,000.00	(\$211,000.00)	(\$211,000.00)	\$0.00	\$0.00	0.00	\$0.00	0.00
200	Student Managed Funds	\$131,152.96	\$972.51	\$972.51	\$1,440.62	\$1,440.62	130,684.85	\$58,131.73	72,553.12
300	District Managed Funds	\$230,776.98	\$13,736.93	\$13,736.93	\$31,921.35	\$31,921.35	212,592.56	\$105,856.91	106,735.65
401	Auxiliary Services	\$93,243.62	\$5.65	\$5.65	\$7,782.23	\$7,782.23	85,467.04	\$46,693.96	38,773.08
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)	\$11,000.00	\$11,000.00	\$9,386.00	\$9,386.00	(8,014.69)	\$6,635.60	(14,650.29)
516	IDEA-B	(\$13,970.45)	\$13,970.45	\$13,970.45	\$24,106.67	\$24,106.67	(24,106.67)	\$493,506.00	(517,612.67)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$170.50	(170.50)
572	Title I - Disadvantaged Children	(\$17,212.31)	\$17,212.31	\$17,212.31	\$20,408.08	\$20,408.08	(20,408.08)	\$6,171.24	(26,579.32)
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	\$0.00	\$0.00	\$4,450.95	\$4,450.95	(4,436.08)	\$1,125.00	(5,561.08)
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	\$11,187,967.74	\$11,187,967.74	\$4,646,119.09	\$4,646,119.09	\$23,848,449.26	\$5,059,472.06	\$18,788,977.20

Brecksville-Broadview Heights Board of Education



Approved Funds for 2016/2017



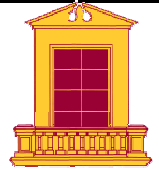
This report is a listing of all grant funds authorized and received throughout the 2016/2017 fiscal year.

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
<i>Auxiliary Services</i>					
401/9017	Assumption	\$0.00	\$0.00	\$0.00	\$0.00
401/9117	Lawrence School	\$0.00	\$0.00	\$0.00	\$0.00
401/9217	South Suburban Mont.	\$0.00	\$0.00	\$0.00	\$0.00
<i>CAPA</i>					
499/9016	Ohio Dept. of Health Youth Tobacco Reduction Use	\$50,000.00	\$0.00	\$11,000.00	\$27,000.00
	Total State Funds	\$60,800.00	\$0.00	\$11,000.00	\$27,000.00
<i>Federal Grants</i>					
516/9016	IDEA-B Special Education FY16	\$728,523.07	\$7,396.17	\$13,970.45	\$691,403.31
516/9017	IDEA-B Special Education FY17	\$755,929.66	\$0.00	\$0.00	\$0.00
551/9016	Title III Limited English Proficiency FY16	\$11,479.07	\$0.00	\$0.00	\$16,222.77
551/9017	Title III Limited English Proficiency FY17	\$17,100.65	\$0.00	\$0.00	\$0.00
572/9016	Title I FY16	\$285,827.00	\$4,018.80	\$17,212.31	\$248,708.40
572/9017	Title I FY17	\$312,684.50	\$0.00	\$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	\$60,047.77	\$3,064.58	\$0.00	\$48,762.73
590/9017	Title II-A Improving Teacher Quality FY17	\$59,018.83	\$0.00	\$0.00	\$0.00
	Total Federal Funds	\$2,271,823.08	\$14,479.55	\$31,182.76	\$1,025,290.19

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Brecksville-Broadview Heights Board of Education

Record of Advances for 2016/2017

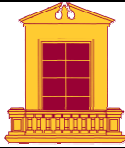


as of 07/31/16

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

rb080816

Brecksville-Broadview Heights City School District



Cash Reconciliation



July 31, 2016

FINSUM Balance		\$ 23,848,449.26
Bank Balance:		
Citizens Bank - General	\$ 1,578,167.93	
Investments:		
STAR Ohio	1,889.64	
Meeder Investment Management	14,417,778.25	
First Federal	5,000,136.86	
Westfield Bank	<u>3,000,353.26</u>	
		\$ 22,420,158.01
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	-	
Food Services	<u>-</u>	
		\$ -
Less: Outstanding Checks-Charter One General		\$ (151,326.68)
Outstanding Deposits/Other Adjustments:		
	-	
	-	
	<u>-</u>	
		\$ -
Bank Balance		\$ 23,848,449.26
Variance		\$ -

Brecksville-Broadview Heights City School District

July 31, 2016



Appropriation Summary

rb080816

"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	\$4,012,385.80	\$4,012,385.80	\$3,281,797.76	39,644,598.84	15.54%
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	\$314,352.63	\$314,352.63	\$730,231.81	1,221,469.31	46.10%
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	\$42,289.04	\$42,289.04	\$18,055.24	1,651,480.30	3.53%
007 Special Trust	\$82,402.00	\$0.00	82,402.00	\$68,184.93	\$68,184.93	\$2,235.07	11,982.00	85.46%
009 Uniform Supplies	\$261,247.00	\$492.91	261,739.91	\$31,989.39	\$31,989.39	\$139,115.65	90,634.87	65.37%
014 Rotary - Internal Services	\$445,661.00	\$182.52	445,843.52	\$181.44	\$181.44	\$53,511.10	392,150.98	12.04%
018 Public School Support	\$151,449.00	\$30.75	151,479.75	\$641.14	\$641.14	\$31,226.63	119,611.98	21.04%
019 Other Grants	\$238,987.00	\$2,257.15	241,244.15	\$9,354.39	\$9,354.39	\$63,692.15	168,197.61	30.28%
020 Child Care Fund	\$454,176.00	\$5,499.93	459,675.93	\$67,244.43	\$67,244.43	\$21,315.71	371,115.79	19.27%
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	\$1,440.62	\$1,440.62	\$58,131.73	259,136.00	18.69%
300 District Managed Funds	\$660,646.00	\$32,471.38	693,117.38	\$31,921.35	\$31,921.35	\$105,856.91	555,339.12	19.88%
401 Auxiliary Services	\$338,595.00	\$263.14	338,858.14	\$7,782.23	\$7,782.23	\$46,693.96	284,381.95	16.08%
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	\$9,386.00	\$9,386.00	\$6,635.60	40,764.00	28.21%
516 IDEA-B	\$731,395.00	\$28,104.00	759,499.00	\$24,106.67	\$24,106.67	\$493,506.00	241,886.33	68.15%
551 Title III - Limited English Proficiency	\$16,223.00	\$0.00	16,223.00	\$0.00	\$0.00	\$170.50	16,052.50	1.05%
572 Title I - Disadvantaged Children	\$328,704.00	\$3,205.73	331,909.73	\$20,408.08	\$20,408.08	\$6,171.24	305,330.41	8.01%
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	\$4,450.95	\$4,450.95	\$1,125.00	62,630.05	8.18%
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	\$4,646,119.09	\$4,646,119.09	\$5,059,472.06	\$48,480,644.04	16.68%

Brecksville-Broadview Heights Board of Education



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



Vendor	Amount	Fund	Description
The Ohio State University	\$ 13,600.00	007	Student scholarships
Enterprise Car Sales	\$ 24,997.50	003	Box truck
Educational Service Center	\$ 27,612.00	various	Special education tuition
Masteryconnect, Inc.	\$ 15,505.00	001	Assessment tool licensing
Mid-Ohio Asphalt & Concrete	\$ 24,990.00	003	Asphalt repair work districtwide
Connect	\$ 16,050.01	001	Internet service fee
Cromwell Mechanical	\$ 18,360.00	003	Replace HS hot water storage tank
All American	\$ 13,257.06	300	Recertification of football equipment
Dawnchem, Inc.	\$ 10,060.62	001	Custodial cleaning supplies
The Illuminating Co.	\$ 40,093.81	001	Electricity
Learning A-Z	\$ 13,195.50	001	On-line instructional resource program
Ohio Schools Council	\$ 149,870.00	001	Property, liability, fleet insurance
RJ Platten Contracting Co.	\$ 16,719.00	003	HS sidewalk, stairway, catch basin repair
Asphalt Fabrics	\$ 24,600.00	003	Installation of asphalt crack sealer districtwide
Brown Enterprise Solutions	\$ 82,546.75	003	Dell Chromebooks
Complete Truck Service	\$ 11,251.08	001	Bus engine repairs
GoCare Warranty Group	\$ 16,893.50	001	Chromebook insurance
Robert Perozeni Masonry	\$ 11,030.00	003	Masonry work at Highland & Central
Perrin Asphalt	\$ 23,320.00	003	Concrete work at Central, MS, & Educ. Ctr.
Building Technicians Corp.	\$ 54,900.00	003	MS roof replacement/repair
Renaissance Painting	\$ 10,500.00	003	Painting - Chippewa, Central
Coresource, Inc.	\$ 29,263.74	various	Dental insurance premiums
Citizens Bank	\$ 14,831.23	various	Medicare contributions-1st payroll
STRS	\$ 256,870.00	various	Certified retirement contributions
SERS	\$ 106,134.00	various	Classified retirement contributions
Citizens Bank	\$ 14,170.75	various	Medicare contributions-2nd payroll
Suburban Health Consortium	\$ 352,957.69	various	Medical and prescription insurance premiums
Citizens Bank	\$ 14,758.16	various	Medicare contributions-3rd payroll
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