

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July 2018



	July 2018 FCST Estimate	July 2018 Actuals	July 2017 Actuals	Variance-July 2018 Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ 6,060,946	\$ 9,121,000	\$ 5,515,000	\$ 3,060,054	Timing of last half CY17 collection. Settlement in August.
1.020 - Public Utility Property Tax	\$ -	\$ -		\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 420,424	\$ 419,958	\$ 421,671	\$ (466)	
1.040 - Restricted Grants-in-Aid	\$ 956	\$ 910	\$ 962	\$ (46)	
1.050 - Property Tax Allocation	\$ -	\$ -		\$ -	
1.060 - All Other Operating Revenues	\$ 178,142	\$ 51,464	\$ 176,037	\$ (126,678)	Timing of Special Education Tuition (\$137k July 2017)
1.070 - Total Revenue	\$ 6,660,468	\$ 9,593,332	\$ 6,113,670	\$ 2,932,864	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -		\$ -	
2.060 - All Other Financing Sources	\$ 186,179	\$ 195,484	\$ 177,626	\$ 9,305	BWC
2.080 Total Revenue and Other Financing Sources	\$ 6,846,647	\$ 9,788,816	\$ 6,291,296	\$ 2,942,169	
Expenditures:					
3.010 - Personnel Services	\$ 1,978,253	\$ 1,926,194	\$ 1,911,471	\$ 52,059	Estimated 2.5% increase, actual closer to 2.20%
3.020 - Employees' Retirement/Insurance Benefits	\$ 847,544	\$ 875,969	\$ 794,807	\$ (28,425)	Fixed Fringe - Dental Holiday in FY17
3.030 - Purchased Services	\$ 405,913	\$ 478,770	\$ 401,793	\$ (72,857)	Annual property and fleet Insurance premiums (\$98k)
3.040 - Supplies and Materials	\$ 76,799	\$ 125,025	\$ 75,293	\$ (48,226)	Curriculum software HS/MS (\$61k)
3.050 - Capital Outlay	\$ 272	\$ 10,298	\$ 269	\$ (10,026)	New furniture at Education Center
4.300 - Other Objects	\$ 12,825	\$ 64,762	\$ 13,809	\$ (51,937)	Liability insurance premium
4.500 - Total Expenditures	\$ 3,321,606	\$ 3,481,018	\$ 3,197,442	\$ (159,412)	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ 40,363	\$ -	\$ 40,000	\$ 40,363	Advance for MS Supplies approved at 8/6/18 BOE Mtg
5.050 - Total Expenditures and Other Financing Uses	\$ 3,361,969	\$ 3,481,018	\$ 3,237,442	\$ (119,049)	
Surplus/(Deficit) for Month	\$ 3,484,678	\$ 6,307,798	\$ 3,053,854	\$ 2,823,120	

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July to July 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)	\$ 6,060,946	\$ 9,121,000	\$ 5,515,000	\$ 3,060,054	Timing of last half CY17 collection. Settlement in August.
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Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -		\$ -	
2.060 - All Other Financing Sources	\$ 186,179	\$ 195,484	\$ 177,626	\$ 9,305	BWC
2.080 Total Revenue and Other Financing Sources	\$ 6,846,647	\$ 9,788,816	\$ 6,291,296	\$ 2,942,169	
Expenditures:					
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Surplus/(Deficit) FYTD	\$ 3,484,678	\$ 6,307,798	\$ 3,053,854	\$ 2,823,120	

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	419,958		910		9,593,332
August										-
September										-
October										-
November										-
December										-
January										-
February										-
March										-
May										-
May										-
June										
Totals	\$9,121,000	\$0	\$28,143	\$17,121	\$6,200	\$419,958	\$0	\$910	\$0	\$9,593,332
% of Total	95.08%	0.00%	0.29%	0.18%	0.06%	4.38%	0.00%	0.01%	0.00%	

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

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								-
September								-
October								-
November								-
December								-
January								-
February								-
March								-
April								-
May								-
June								-
TOTALS	\$1,926,194	\$875,969	\$478,770	\$125,025	\$10,298	\$64,762	\$0	\$3,481,018
% of Total	55.33%	25.16%	13.75%	3.59%	0.30%	1.86%	0.00%	

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

Operating Fund includes General Fund (001) only for FY2018

jh081918

Brecksville-Broadview Heights City School District

July, 2018



FINSUMM Financial Summary

jh081918

"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	\$9,788,815.56	\$9,788,815.56	\$3,481,018.72	\$3,481,018.72	\$21,954,243.60	\$4,368,989.58	\$17,585,254.02
002	Bond Retirement	\$4,140,723.32	\$544,000.00	\$544,000.00	\$0.00	\$0.00	4,684,723.32	\$0.00	4,684,723.32
003	Permanent Improvement	\$1,736,013.13	\$385,000.00	\$385,000.00	\$413,156.68	\$413,156.68	1,707,856.45	\$853,094.59	854,761.86
004	Building Fund	\$196,453.36	\$0.00	\$0.00	\$0.00	\$0.00	196,453.36	\$0.00	196,453.36
006	Food Service	\$320,608.85	\$332.88	\$332.88	\$41,303.25	\$41,303.25	279,638.48	\$312,963.53	(33,325.05)
007	Special Trust	\$89,942.42	\$13.77	\$13.77	\$61,775.00	\$61,775.00	28,181.19	\$2,260.00	25,921.19
009	Uniform Supplies	\$207,556.05	\$532.38	\$532.38	\$2,426.37	\$2,426.37	205,662.06	\$132,625.57	73,036.49
014	Rotary - Internal Services	\$125,248.71	\$95.00	\$95.00	\$3,084.37	\$3,084.37	122,259.34	\$49,275.91	72,983.43
018	Public School Support	\$159,662.29	\$242.79	\$242.79	\$497.10	\$497.10	159,407.98	\$15,876.17	143,531.81
019	Other Grants	\$193,341.82	\$9,207.29	\$9,207.29	\$4,150.15	\$4,150.15	198,398.96	\$8,190.67	190,208.29
020	Child Care Fund	\$345,931.95	\$46,134.64	\$46,134.64	\$34,126.18	\$34,126.18	357,940.41	\$16,406.34	341,534.07
022	Unclaimed Funds	\$461,000.00	\$0.00	\$0.00	\$0.00	\$0.00	461,000.00	\$0.00	461,000.00
200	Student Managed Funds	\$151,917.32	\$2,331.35	\$2,331.35	\$6,276.95	\$6,276.95	147,971.72	\$55,383.42	92,588.30
300	District Managed Funds	\$223,078.64	\$6,808.20	\$6,808.20	\$22,632.42	\$22,632.42	207,254.42	\$106,868.65	100,385.77
401	Auxiliary Services	\$9,741.70	\$8.73	\$8.73	\$288.83	\$288.83	9,461.60	\$3,441.27	6,020.33
451	OneNet (Data Communication)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	b
499	Miscellaneous State Grants	\$6,723.89	\$0.00	\$0.00	\$7,016.36	\$7,016.36	(292.47)	\$5,510.03	(5,802.50)
516	IDEA-B	\$95,189.23	\$0.00	\$0.00	\$44,848.24	\$44,848.24	50,340.99	\$50,340.99	0.00
551	Title III - Limited English Proficiency	\$0.00	\$3,182.79	\$3,182.79	\$0.00	\$0.00	3,182.79	\$0.00	3,182.79
572	Title I - Disadvantaged Children	\$39,204.09	\$0.00	\$0.00	\$0.00	\$0.00	39,204.09	\$0.00	39,204.09
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	\$0.00	\$0.00	1,025.85	\$0.00	1,025.85
599	Miscellaneous Federal Grants	\$14,920.79	\$0.00	\$0.00	\$6,894.91	\$6,894.91	8,025.88	\$14,614.19	(6,588.31)
	Grand Totals (ALL Funds)	\$24,164,730.17	\$10,786,705.38	\$10,786,705.38	\$4,129,495.53	\$4,129,495.53	\$30,821,940.02	\$5,995,840.91	\$24,826,099.11

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			
TOTAL Advances for 2017-2018					\$0.00		\$0.00
Advances Outstanding							\$0.00

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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.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received Project-To-Date
	<u>State Grants</u>				
451/9018	Network Connectivity Subsidy 9018	\$10,800.00	\$0.00	\$0.00	\$10,800.00
	<u>Auxiliary Services</u>				
401/9018	Assumption	\$158,602.00	\$0.00	\$35,853.29	\$148,303.96
401/9218	South Suburban Montessori (cancelled 12/17)	\$63,000.00	\$0.00	\$0.00	\$18,767.05
401/9118	Lawrence School (cancelled beginning FY18) CAPA	\$36,191.00	\$0.00	\$0.00	\$0.00
499/9118	Ohio Dept. of Health Tobacco Use Prevention and Cessation	\$80,000.00	\$0.00	\$8,920.68	\$96,313.12
	Total State Funds	\$348,593.00	\$0.00	\$35,853.29	\$274,184.13
	<u>Federal Grants</u>				
516/9018	IDEA-B Special Education FY18	\$779,949.26	\$0.00	\$200,456.80	\$578,109.62
551/9018	Title III Limited English Proficiency FY18	\$25,160.37	\$0.00	\$0.00	\$5,000.00
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	\$0.00	\$129,522.36
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	\$0.00	\$11,101.30
599/9918	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	\$0.00	\$63,978.31
	Total Federal Funds	\$1,324,163.09	\$0.00	\$200,456.80	\$787,711.59

Brecksville-Broadview Heights City School District



Cash Reconciliation



July 30, 2018

FINSUM Balance		\$ 30,821,940.02
Bank Balance:		
Citizens Bank - General	\$	4,210,817.73
Investments:		
Citizens Bank - Interest Checking	9,555,402.65	
STAR Ohio	2,029,940.42	
Meeder Investment Management	11,288,470.60	
First Federal	<u>4,036,292.41</u>	
	\$	26,910,106.08
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		
Middle School Concessions		
High School Athletics		
Food Services		
	\$	-
Less: Outstanding Checks-Citizens Bank (General Fund)		(367,806.43)
In Transit		67,372.64
Bank Balance		\$ 30,821,940.02

Brecksville-Broadview Heights City School District

30-Jul-18



Appropriation Summary

jh081918

"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	\$47,734,898.76	\$419,486.87	\$48,154,385.63	\$3,634,056.76	\$153,038.04	\$4,343,488.54	40,176,840.33	16.57%
002 Bond Retirement	\$2,492,839.00	\$0.00	2,492,839.00	\$0.00	\$0.00	\$0.00	2,492,839.00	0.00%
003 Permanent Improvement	\$1,500,000.00	\$540,845.56	2,040,845.56	\$425,912.04	\$12,755.36	\$869,732.74	745,200.78	63.49%
004 Building Fund	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	0.00%
006 Food Service	\$1,322,162.00	\$30,370.00	1,352,532.00	\$45,448.25	\$4,145.00	\$308,818.53	998,265.22	26.19%
007 Special Trust	\$74,998.00	\$0.00	74,998.00	\$61,775.00	\$0.00	\$2,260.00	10,963.00	85.38%
009 Uniform Supplies	\$236,174.00	\$350.00	236,524.00	\$19,750.29	\$17,323.92	\$118,861.59	97,912.12	58.60%
014 Rotary - Internal Services	\$388,713.00	\$3,533.87	392,246.87	\$3,605.61	\$521.24	\$53,389.91	335,251.35	14.53%
018 Public School Support	\$80,079.00	\$229.00	80,308.00	\$757.10	\$260.00	\$17,651.92	61,898.98	22.92%
019 Other Grants	\$84,561.00	\$62.58	84,623.58	\$4,150.15	\$0.00	\$8,535.59	71,937.84	14.99%
020 Child Care - Beekeepers Fund	\$400,842.00	\$3,697.69	404,539.69	\$34,714.38	\$588.20	\$17,518.74	352,306.57	12.91%
022 Unclaimed Funds	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	0.00%
200 Student Managed Funds	\$260,974.00	\$3,705.50	264,679.50	\$6,531.32	\$254.37	\$55,629.05	202,519.13	23.49%
300 District Managed Funds	\$493,698.00	\$10,136.25	503,834.25	\$37,302.52	\$14,670.10	\$112,286.80	354,244.93	29.69%
401 Auxiliary Services	\$3,650.00	\$89.10	3,739.10	\$288.83	\$0.00	\$3,441.27	9.00	99.76%
451 OneNet (Data Communication)	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	0.00%
499 Miscellaneous State Grants	\$50,000.00	\$6,247.50	56,247.50	\$7,016.36	\$0.00	\$5,510.03	43,721.11	22.27%
516 IDEA-B	\$720,663.00	\$95,189.23	815,852.23	\$46,528.24	\$1,680.00	\$48,660.99	720,663.00	11.67%
551 Title III - Limited English Proficiency	\$17,940.62	\$0.00	17,940.62	\$0.00	\$0.00	\$0.00	17,940.62	0.00%
572 Title I - Disadvantaged Children	\$283,780.44	\$0.00	283,780.44	\$0.00	\$0.00	\$0.00	283,780.44	0.00%
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	\$0.00	\$0.00	\$0.00	80,313.66	0.00%
599 Miscellaneous Federal Grants	\$152,977.31	\$14,920.79	167,898.10	\$9,394.91	\$2,500.00	\$17,764.19	140,739.00	16.18%
Totals	\$56,399,643.35	\$1,128,863.94	\$57,528,507.29	\$4,337,231.76	\$207,736.23	\$5,983,549.89	\$47,207,725.64	17.94%

Brecksville-Broadview Heights Board of Education



**Check Register for Checks > \$9,999.99
July, 2018**



Vendor	Amount	Fund	Description
Sendero Therapies	\$ 15,779.24	516	Occupational/Physical therapy (Special Ed.)
Teletronics Services	\$ 103,221.83	003	Ruckus Ethernet Switching Upgrade Project
CDW Government	\$ 37,130.00	003	Internal fiber cabling HS/MS
Lake County ESC	\$ 11,930.12	001	Naviance consortium
Mid-Ohio Asphalt & Concrete	\$ 44,800.00	003	District repairs
Newsela Inc.	\$ 17,640.00	001	HS/MS software program license
Todd Associates, Inc.	\$ 149,012.50	001	Property, liability, fleet insurance
The Ohio State University	\$ 13,050.00	007	Senior scholarships
Renaissance Painting	\$ 25,500.00	003	Paint HS Gym
Teletronics Services	\$ 129,027.00	003	Ruckus Ethernet Switching Upgrade Project
Achieve3000	\$ 42,805.00	001	Program for differentiated instruction
Dawnchem	\$ 12,174.79	001	Custodial supplies
Educational Service Center	\$ 32,992.54	various	Special Ed tuition
The Illuminating Co.	\$ 43,823.70	001	Electricity
Paladin Protective Services	\$ 40,105.63	003	HS/MS camera updates
Suburban Transportation	\$ 11,672.00	001	Special Ed transportation
Asphalt Fabrics	\$ 23,250.00	003	Crackseal at HS/MS
Cleveland Clinic Center for Autism	\$ 77,669.00	001	Special Ed tuition
Connect	\$ 16,050.01	001	Internet service fee
Coresource, Inc.	\$ 28,045.11	various	Dental premiums
Citizens Bank (1st payroll)	\$ 15,324.69	various	Medicare contributions - July 2018 #1 Payroll
STRS	\$ 262,216.54	various	Certified retirement Board share contributions
SERS	\$ 111,506.00	various	Classified retirement Board share contributions
Citizens Bank (2nd payroll)	\$ 14,513.38	various	Medicare contributions - July 2018 #2 Payroll
Suburban Health Consortium	\$ 463,050.50	various	Medical and Prescription drug insurance premiums
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