

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - May 2018



	May 2018 FCST Estimate	May 2018 Actuals	May 2017 Actuals	Variance-May 2018 Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ -	\$ -	\$ -	\$ -	
1.020 - Public Utility Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 412,000	\$ 409,161	\$ 420,049	\$ (2,839)	
1.040 - Restricted Grants-in-Aid	\$ 833	\$ 987	\$ 1,062	\$ 154	
1.050 - Property Tax Allocation	\$ 2,053,822	\$ 2,053,822	\$ 1,997,041	\$ -	
1.060 - All Other Operating Revenues	\$ 61,000	\$ 95,683	\$ 265,417	\$ 34,683	Special Ed Tuition, FY19 ADK pre-payment, Rental Fee
1.070 - Total Revenue	\$ 2,527,655	\$ 2,559,653	\$ 2,683,569	\$ 31,998	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 61,390	\$ 20,711	\$ 61,390	BWC retro reimbursement program receipt (\$61k)
2.080 Total Revenue and Other Financing Sources	\$ 2,527,655	\$ 2,621,043	\$ 2,704,280	\$ 93,388	
Expenditures:					
3.010 - Personnel Services	\$ 2,491,551	\$ 2,300,488	\$ 2,399,707	\$ 191,063	Estimated 3.2% increase, actual closer to 2.5% in FY18
3.020 - Employees' Retirement/Insurance Benefits	\$ 862,377	\$ 865,137	\$ 794,401	\$ (2,760)	
3.030 - Purchased Services	\$ 335,400	\$ 376,599	\$ 282,583	\$ (41,199)	Professional services and special educ transportation svcs higher than expected, Gas/Water Util inc April
3.040 - Supplies and Materials	\$ 86,500	\$ 80,081	\$ 79,901	\$ 6,419	
3.050 - Capital Outlay	\$ 11,500	\$ 17,881	\$ 18,143	\$ (6,381)	
4.300 - Other Objects	\$ 24,617	\$ 4,841	\$ 24,036	\$ 19,776	Timing of tax collection fees
4.500 - Total Expenditures	\$ 3,811,945	\$ 3,645,027	\$ 3,598,771	\$ 166,918	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 3,811,945	\$ 3,645,027	\$ 3,598,771	\$ 166,918	
Surplus/(Deficit) for Month	\$ (1,284,290)	\$ (1,023,984)	\$ (894,491)	\$ 260,306	

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July to May 2018



Revenue:

- 1.010 - General Property Tax (Real Estate)
- 1.020 - Public Utility Property Tax
- 1.035 - Unrestricted Grants-in-Aid
- 1.040 - Restricted Grants-in-Aid
- 1.050 - Property Tax Allocation
- 1.060 - All Other Operating Revenues
- 1.070 - Total Revenue**

Current FYTD FCST Estimate	Current FYTD Actuals	Prior FYTD Actuals	Variance-Current FYTD Actual to FCST Estimate	Explanation of Variance
\$ 36,396,619	\$ 36,396,619	\$ 31,691,660	\$ -	
\$ 2,191,012	\$ 2,191,012	\$ 2,004,934	\$ -	
\$ 4,859,582	\$ 4,856,743	\$ 4,846,067	\$ (2,839)	
\$ 9,920	\$ 10,074	\$ 10,776	\$ 154	
\$ 4,346,161	\$ 4,346,161	\$ 5,341,367	\$ -	
\$ 1,588,029	\$ 1,622,712	\$ 1,882,111	\$ 34,683	Special Ed Tuition, FY19 ADK pre-payment, Rental Fee
\$ 49,391,323	\$ 49,423,321	\$ 45,776,915	\$ 31,998	

Other Financing Sources:

- 2.050 - Advances In
- 2.060 - All Other Financing Sources
- 2.080 Total Revenue and Other Financing Sources**

\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
\$ 183,823	\$ 245,213	\$ 32,249	\$ 61,390	BWC retro reimbursement receipt (\$61k)
\$ 49,615,146	\$ 49,708,534	\$ 45,849,164	\$ 93,388	

Expenditures:

- 3.010 - Personnel Services
- 3.020 - Employees' Retirement/Insurance Benefits
- 3.030 - Purchased Services
- 3.040 - Supplies and Materials
- 3.050 - Capital Outlay
- 4.300 - Other Objects
- 4.500 - Total Expenditures**

\$ 27,313,496	\$ 27,122,433	\$ 26,715,587	\$ 191,063	Estimated 3.2% increase, actual closer to 2.5% in FY18
\$ 9,488,957	\$ 9,491,717	\$ 9,017,035	\$ (2,760)	
\$ 4,025,269	\$ 4,066,468	\$ 3,677,285	\$ (41,199)	Professional services and special educ transportation svcs higher than expected, Gas/Water Util inc April
\$ 852,344	\$ 845,925	\$ 765,685	\$ 6,419	
\$ 69,034	\$ 75,415	\$ 91,013	\$ (6,381)	
\$ 828,307	\$ 808,531	\$ 705,220	\$ 19,776	Timing of tax collection fees
\$ 42,577,407	\$ 42,410,489	\$ 40,971,825	\$ 166,918	

Other Financing Uses:

- 5.010 - Operating Transfers-Out
- 5.020 - Advances Out
- 5.050 - Total Expenditures and Other Financing Uses**

\$ 303,085	\$ 303,085	\$ 304,343	\$ -	
\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
\$ 42,920,492	\$ 42,753,574	\$ 41,316,168	\$ 166,918	

Surplus/(Deficit) FYTD

\$ 6,694,654	\$ 6,954,960	\$ 4,532,996	\$ 260,306	
--------------	--------------	--------------	------------	--

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	OH Medicaid	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	272,936	9,559	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	7,562,000		10,318	34,656	3,611	509,672	291,667	681	4,201	8,416,806
February	13,363,000		23,607	69,271	4,189	416,970		637		13,877,674
March	1,303,260	1,271,497	46,356	252,551	-	436,372		751		3,310,786
April	-	-	24,696	140,013	65,729	412,744	-	1,992		645,175
May			34,991	53,454	7,238	409,161	2,053,822	987	61,390	2,621,043
June										
Totals	\$36,396,619	\$2,191,012	\$252,052	\$1,273,674	\$96,986	\$4,856,743	\$4,346,161	\$10,074	\$285,213	\$49,708,534
% of Total	73.22%	4.41%	0.51%	2.56%	0.20%	9.77%	8.74%	0.02%	0.57%	

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

jh061218

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	293,987	3,914,856
January	2,264,160	1,067,585	425,789	68,981	1,238	14,362	9,098	3,851,213
February	2,317,721	885,663	335,663	61,338	2,966	6,116		3,609,467
March	3,621,301	880,908	330,275	66,344	791	442,505		5,342,124
April	2,200,865	838,532	452,990	52,246	3,043	4,608		3,552,284
May	2,300,488	865,137	376,599	80,081	17,881	4,841		3,645,027
June								-
TOTALS	\$27,122,433	\$9,491,717	\$4,066,468	\$845,925	\$75,415	\$808,531	\$343,085	\$42,753,574
% of Total	63.44%	22.20%	9.51%	1.98%	0.18%	1.89%	0.80%	

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

Operating Fund includes General Fund (001) only for FY2018

jh061218

Brecksville-Broadview Heights City School District

May, 2018



FINSUMM Financial Summary

jh061218

"where fine education is a heritage"

Fund	Fund Name	Beginning Balance 7/1/2017	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	\$11,855,907.14	\$2,621,042.91	\$49,708,533.37	\$3,645,027.34	\$42,753,574.78	\$18,810,865.73	\$728,541.76	\$18,082,323.97
002	Bond Retirement	\$3,761,382.84	\$142,327.58	\$2,882,716.13	\$83,649.81	\$2,503,375.65	4,140,723.32	\$0.00	4,140,723.32
003	Permanent Improvement	\$1,519,645.15	\$100,097.34	\$1,845,941.59	\$113,694.48	\$1,441,867.74	1,923,719.00	\$447,957.06	1,475,761.94
004	Building Fund	\$151,453.36	\$0.00	\$45,000.00	\$0.00	\$0.00	196,453.36	\$0.00	196,453.36
006	Food Service	\$315,666.75	\$137,176.03	\$1,285,151.78	\$121,311.42	\$1,250,223.71	350,594.82	\$147,216.82	203,378.00
007	Special Trust	\$130,277.15	\$12,183.49	\$30,783.03	\$81.13	\$73,407.47	87,652.71	\$1,886.48	85,766.23
009	Uniform Supplies	\$165,005.24	\$16,887.77	\$261,232.42	\$9,213.28	\$231,865.54	194,372.12	\$13,592.51	180,779.61
014	Rotary - Internal Services	\$151,598.57	\$39,846.76	\$343,358.62	\$13,415.83	\$261,362.81	233,594.38	\$121,077.59	112,516.79
018	Public School Support	\$145,243.95	\$3,340.53	\$88,080.90	\$9,229.09	\$77,399.40	155,925.45	\$15,552.27	140,373.18
019	Other Grants	\$169,007.44	\$499.86	\$108,896.48	\$7,597.94	\$71,436.95	206,466.97	\$15,448.78	191,018.19
020	Child Care Fund	\$227,513.70	\$38,614.38	\$469,697.39	\$28,142.92	\$367,702.10	329,508.99	\$10,587.35	318,921.64
022	Unclaimed Funds	\$142,000.00	\$461,000.00	\$319,000.00	\$0.00	\$0.00	461,000.00	\$0.00	461,000.00
200	Student Managed Funds	\$146,605.11	\$58,534.22	\$267,045.47	\$64,013.62	\$254,547.03	159,103.55	\$49,070.32	110,033.23
300	District Managed Funds	\$235,318.82	\$44,609.61	\$442,191.46	\$48,049.81	\$450,712.01	226,798.27	\$77,881.96	148,916.31
401	Auxiliary Services	\$43,666.45	\$37.41	\$167,071.01	\$35,853.29	\$181,874.09	28,863.37	\$25,653.07	3,210.30
451	OneNet (Data Communication)	\$0.00	\$0.00	\$10,800.00	\$0.00	\$10,800.00	0.00	\$0.00	0.00
499	Miscellaneous State Grants	\$1,554.14	\$0.00	\$90,200.00	\$4,733.96	\$101,047.08	(9,292.94)	\$7,842.53	(17,135.47)
516	IDEA-B	\$35,208.12	\$200,456.80	\$556,593.64	\$51,488.09	\$598,729.49	(6,927.73)	\$149,272.50	(156,200.23)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00	\$0.00	0.00
572	Title I - Disadvantaged Children	(\$9,098.10)	\$0.00	\$150,841.30	\$17,042.40	\$155,890.00	(14,146.80)	\$12.18	(14,158.98)
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	\$0.00	\$11,026.63	\$571.97	\$19,365.06	(8,263.76)	\$1,625.00	(9,888.76)
599	Miscellaneous Federal Grants	(\$7,791.89)	\$12,271.84	\$102,440.04	\$17,916.85	\$112,565.00	(17,916.85)	\$22,946.82	(40,863.67)
	Grand Totals (ALL Funds)	\$19,180,238.61	\$3,888,926.53	\$59,191,601.26	\$4,271,033.23	\$50,922,745.91	\$27,449,093.96	\$1,836,165.00	\$25,612,928.96

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
TOTAL Advances for 2017-2018					\$40,000.00		\$40,000.00
Advances Outstanding							\$0.00

jh061218

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



May 31, 2018

FINSUM Balance		\$ 27,449,093.96
Bank Balance:		
Citizens Bank - General	\$ 2,419,571.85	
Investments:		
Citizens Bank - Interest Checking	8,035,122.24	
STAR Ohio	2,023,130.48	
Meeder Investment Management	11,258,732.11	
First Federal	<u>4,023,068.32</u>	
	\$ 25,340,053.15	
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	Returned 3/9/18	
Middle School Concessions	150.00	
High School Athletics	4,500.00	
Food Services	772.00	
	\$ 5,422.00	
Less: Outstanding Checks-Citizens Bank (General Fund)		(317,403.14)
 Bank Balance		 \$ 27,449,093.86

Brecksville-Broadview Heights City School District

31-May-18



Appropriation Summary

jh051218

"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	\$47,638,359.00	\$285,158.50	\$47,923,517.50	\$42,753,574.78	\$3,645,027.34	\$728,541.76	4,441,400.96	90.73%
002 Bond Retirement	\$3,012,889.00	\$0.00	3,012,889.00	\$2,503,375.65	\$83,649.81	\$0.00	509,513.35	83.09%
003 Permanent Improvement	\$1,887,935.00	\$361,692.65	2,249,627.65	\$1,441,867.74	\$113,694.48	\$447,957.06	359,802.85	84.01%
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	\$1,250,223.71	\$121,311.42	\$147,216.82	243,659.47	85.15%
007 Special Trust	\$82,402.00	\$0.00	82,402.00	\$73,407.47	\$81.13	\$1,886.48	7,108.05	91.37%
009 Uniform Supplies	\$261,247.00	\$0.00	261,247.00	\$231,865.54	\$9,213.28	\$13,592.51	15,788.95	93.96%
014 Rotary - Internal Services	\$445,661.00	\$1,225.00	446,886.00	\$261,362.81	\$13,415.83	\$121,077.59	64,445.60	85.58%
018 Public School Support	\$151,449.00	\$3,217.78	154,666.78	\$77,399.40	\$9,229.09	\$15,552.27	61,715.11	60.10%
019 Other Grants	\$141,160.60	\$7,280.42	148,441.02	\$71,436.95	\$7,597.94	\$15,448.78	61,555.29	58.53%
020 Child Care - Beekeepers Fund	\$495,167.00	\$4,046.22	499,213.22	\$367,702.10	\$28,142.92	\$10,587.35	120,923.77	75.78%
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	\$254,547.03	\$64,013.62	\$49,070.32	60,061.15	83.49%
300 District Managed Funds	\$568,025.00	\$13,303.75	581,328.75	\$450,712.01	\$48,049.81	\$77,881.96	52,734.78	90.93%
401 Auxiliary Services	\$258,079.05	\$43,380.70	301,459.75	\$181,874.09	\$35,853.29	\$25,653.07	93,932.59	68.84%
451 OneNet (Data Communication)	\$10,800.00	\$0.00	10,800.00	\$10,800.00	\$0.00	\$0.00	0.00	0.00%
499 Miscellaneous State Grants	\$118,554.14	\$13,000.00	131,554.14	\$101,047.08	\$4,733.96	\$7,842.53	22,664.53	82.77%
516 IDEA-B	\$756,943.40	\$36,698.00	793,641.40	\$598,729.49	\$51,488.09	\$149,272.50	45,639.41	94.25%
551 Title III - Limited English Proficiency	\$19,948.48	\$0.00	19,948.48	\$5,000.00	\$0.00	\$0.00	14,948.48	25.06%
572 Title I - Disadvantaged Children	\$324,322.41	\$0.00	324,322.41	\$155,890.00	\$17,042.40	\$12.18	168,420.23	48.07%
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	\$19,365.06	\$571.97	\$1,625.00	55,843.64	27.32%
599 Miscellaneous Federal Grants	\$190,653.91	\$571.28	191,225.19	\$112,565.00	\$17,916.85	\$22,946.82	55,713.37	70.87%
Totals	\$58,463,050.71	\$770,486.80	\$59,233,537.51	\$50,922,745.91	\$4,271,033.23	\$1,836,165.00	\$6,474,626.60	89.07%

Brecksville-Broadview Heights Board of Education



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



Vendor	Amount	Fund	Description
Lykins Oil Company	\$ 19,007.46	001	Fuel purchase
Sendero Therapies	\$ 29,400.81	various	Occupational/Physical therapy (Special Ed.)
PSI	\$ 11,039.09	401	Auxiliary services (nurses, therapy)
Dawnchem	\$ 13,990.81	001	Custodial supplies
State Teachers Retirement System	\$ 54,853.39	001	Foundation shortage
Educational Service Center	\$ 27,300.00	various	Special Ed tuition
Graybar	\$ 13,427.06	003	Hilton/HS exterior lighting
Renhill Group	\$ 23,001.10	001	Substitute teachers
2nd Gear	\$ 38,594.00	003	HS/MS computers for labs
CDW Government, Inc.	\$ 28,472.00	003	Chromebook cases, monitors HS/MS labs
The Illuminating Co.	\$ 49,787.38	001	Electricity
PSI	\$ 11,104.04	401	Auxiliary services (nurses, therapy)
Renhill Group	\$ 28,601.51	001	Substitute teachers
Suburban Transportation	\$ 13,428.00	001	Special Ed transportation
Educational Service Center	\$ 12,824.79	001	Special Ed Interpreter, Brailer, Orientation and Mobility
Coresource, Inc.	\$ 27,795.52	various	Dental premiums
Citizens Bank (1st payroll)	\$ 18,224.98	various	Medicare contributions - May 2018 #1 Payroll
STRS	\$ 219,573.79	various	Certified retirement Board contributions
SERS	\$ 108,358.00	various	Classified retirement Board contributions
Citizens Bank (2nd payroll)	\$ 17,059.15	various	Medicare contributions - May 2018 #2 Payroll
Suburban Health Consortium	\$ 454,859.49	various	Medical and Prescription drug insurance premiums
jh061218			