

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - November 2017



November 2017 FCST Estimate	November 2017 Actuals	November 2016 Actuals	Variance- November 2017 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	\$ 417,506	\$ 420,276	\$ 417,817	\$ 2,770	
1.040 - Restricted Grants-in-Aid	\$ 833	\$ 629	\$ 1,790	\$ (204)	
1.050 - Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	
1.060 - All Other Operating Revenues	\$ 84,960	\$ 84,164	\$ 99,167	\$ (796)	
1.070 - Total Revenue	\$ 503,299	\$ 505,069	\$ 518,774	\$ 1,770	

Other Financing Sources:

2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ 4,830	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 503,299	\$ 505,069	\$ 523,604	\$ 1,770	

Expenditures:

3.010 - Personnel Services	\$ 2,488,844	\$ 2,495,794	\$ 2,446,263	\$ (6,950)	Retro salary payments associated with new salary schedules from new collective bargaining agreement. < 1/2 or 1% variance (.0039%)
3.020 - Employees' Retirement/Insurance Benefits	\$ 878,621	\$ 869,938	\$ 806,843	\$ 8,683	
3.030 - Purchased Services	\$ 326,204	\$ 284,459	\$ 324,177	\$ 41,745	Positive variance due to timing. FY18 estimates based on prior year avg monthly expenditures. \$40k < renhill subs, \$13k < repairs/maint, \$15k < printing, \$30k > spec ed tuition.
3.040 - Supplies and Materials	\$ 53,633	\$ 63,098	\$ 56,520	\$ (9,465)	
3.050 - Capital Outlay	\$ 1,204	\$ 6,535	\$ 11,436	\$ (5,331)	
4.300 - Other Objects	\$ 12,501	\$ 8,239	\$ 6,313	\$ 4,262	
4.500 - Total Expenditures	\$ 3,761,007	\$ 3,728,063	\$ 3,651,552	\$ 32,944	

Other Financing Uses:

5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 3,761,007	\$ 3,728,063	\$ 3,651,552	\$ 32,944	

Surplus/(Deficit) for Month

	\$ (3,257,708)	\$ (3,222,994)	\$ (3,127,948)	\$ 34,714	
--	----------------	----------------	----------------	-----------	--

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July to Nov 2017



	Current FYTD FCST		Variance-Current FYTD		Explanation of Variance
	Estimate	Current FYTD Actuals	Prior FYTD Actuals	Actual to FCST Estimate	
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ 14,166,202	\$ 14,166,202	\$ 14,422,041	\$ -	
1.020 - Public Utility Property Tax	\$ 919,515	\$ 919,515	\$ 872,487	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 2,252,525	\$ 2,255,295	\$ 2,209,860	\$ 2,770	
1.040 - Restricted Grants-in-Aid	\$ 4,477	\$ 4,273	\$ 3,243	\$ (204)	
1.050 - Property Tax Allocation	\$ 4,001,344	\$ 4,001,344	\$ 2,177,658	\$ -	
1.060 - All Other Operating Revenues	\$ 754,130	\$ 753,334	\$ 868,113	\$ (796)	
1.070 - Total Revenue	\$ 22,098,193	\$ 22,099,963	\$ 20,553,402	\$ 1,770	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ 179,622	\$ 179,622	\$ 5,106	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 22,277,815	\$ 22,279,585	\$ 20,558,508	\$ 1,770	
Expenditures:					
3.010 - Personnel Services	\$ 12,011,934	\$ 12,018,884	\$ 11,507,833	\$ (6,950)	Retro salary payments associated with new salary schedules from new collective bargaining agreement. < 1/2 or 1% variance (.0039%)
3.020 - Employees' Retirement/Insurance Benefits	\$ 4,127,452	\$ 4,118,769	\$ 3,943,923	\$ 8,683	
3.030 - Purchased Services	\$ 1,891,983	\$ 1,850,238	\$ 1,766,209	\$ 41,745	Positive variance due to timing. FY18 estimates based on prior year avg monthly expenditures. \$40k < renhill subs, \$13k < repairs/maint, \$15k < printing, \$30k > spec ed tuition.
3.040 - Supplies and Materials	\$ 432,465	\$ 441,930	\$ 403,893	\$ (9,465)	
3.050 - Capital Outlay	\$ 36,925	\$ 42,256	\$ 46,169	\$ (5,331)	
4.300 - Other Objects	\$ 330,788	\$ 326,526	\$ 338,919	\$ 4,262	
4.500 - Total Expenditures	\$ 18,831,547	\$ 18,798,603	\$ 18,006,946	\$ 32,944	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	Annual advance for MS school supplies (fund 009) occurred in July, 2017.
5.050 - Total Expenditures and Other Financing Uses	\$ 18,871,547	\$ 18,838,603	\$ 18,046,946	\$ 32,944	
Surplus/(Deficit) FYTD	\$ 3,406,268	\$ 3,440,982	\$ 2,511,562	\$ 34,714	

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										
January										
February										
March										
April										
May										
June										
Totals	\$14,166,202	\$919,515	\$85,041	\$651,674	\$16,618	\$2,255,295	\$2,000,672	\$4,273	\$179,622	\$20,278,912
% of Total	69.86%	4.53%	0.42%	3.21%	0.08%	11.12%	9.87%	0.02%	0.89%	

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

jh121017

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								
January								
February								
March								
April								
May								
June								
TOTALS	\$12,018,884	\$4,118,769	\$1,850,238	\$441,930	\$42,256	\$326,526	\$40,000	\$18,838,603
% of Total	63.80%	21.86%	9.82%	2.35%	0.22%	1.73%	0.21%	

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

Operating Fund includes General Fund (001) only for FY2017

jh121017

Brecksville-Broadview Heights City School District

November, 2017



FINSUMM Financial Summary

jh121017

"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	\$483,972.33	\$20,257,816.50	\$3,728,063.98	\$18,838,604.34	\$13,275,119.30	\$2,084,989.13	\$11,190,130.17
002	Bond Retirement	\$3,761,382.84	\$0.00	\$1,186,696.29	\$2,419,725.84	\$2,419,725.84	2,528,353.29	\$0.00	2,528,353.29
003	Permanent Improvement	\$1,519,645.15	\$0.00	\$807,579.13	\$8,142.36	\$1,116,137.35	1,211,086.93	\$125,454.89	1,085,632.04
004	Building Fund	\$151,453.36	\$0.00	\$0.00	\$0.00	\$0.00	151,453.36	\$0.00	151,453.36
006	Food Service	\$315,666.75	\$149,033.82	\$525,668.13	\$130,361.76	\$531,738.17	309,596.71	\$239,120.93	70,475.78
007	Special Trust	\$130,277.15	\$101.51	\$2,313.83	\$0.00	\$72,946.80	59,644.18	\$2,098.20	57,545.98
009	Uniform Supplies	\$165,005.24	\$67,550.98	\$153,450.67	\$4,085.93	\$142,471.22	175,984.69	\$28,335.03	147,649.66
014	Rotary - Internal Services	\$151,598.57	\$83,495.30	\$105,691.91	\$10,827.75	\$57,805.58	199,484.90	\$41,841.98	157,642.92
018	Public School Support	\$145,243.95	\$16,536.85	\$57,174.16	\$3,232.58	\$27,541.43	174,876.68	\$25,824.27	149,052.41
019	Other Grants	\$169,007.44	\$0.00	\$300.00	\$6,012.90	\$13,983.67	155,323.77	\$27,499.44	127,824.33
020	Child Care Fund	\$227,513.70	\$34,647.33	\$225,660.62	\$29,850.99	\$197,926.06	255,248.26	\$7,209.07	248,039.19
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	\$36,743.87	\$104,998.54	\$26,797.74	\$71,742.16	179,861.49	\$60,356.10	119,505.39
300	District Managed Funds	\$235,318.82	\$31,693.33	\$180,181.28	\$31,358.54	\$167,359.41	248,140.69	\$107,351.24	140,789.45
401	Auxiliary Services	\$43,666.45	\$39,643.69	\$98,140.01	\$17,245.92	\$83,669.24	58,137.22	\$70,136.35	(11,999.13)
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	\$60,995.33	(9,441.19)	\$1,008.00	(10,449.19)
516	IDEA-B	\$35,208.12	\$0.00	\$0.00	\$77,437.56	\$151,182.82	(115,974.70)	\$518,135.05	(634,109.75)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$0.00	\$247.24	\$4,916.94	(4,916.94)	\$83.06	(5,000.00)
572	Title I - Disadvantaged Children	(\$9,098.10)	\$0.00	\$21,318.94	\$14,418.20	\$85,841.06	(73,620.22)	\$315.00	(73,935.22)
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	\$0.00	\$2,582.16	\$11,101.30	(11,026.63)	\$936.86	(11,963.49)
599	Miscellaneous Federal Grants	(\$7,791.89)	\$221.56	\$51,822.87	\$6,602.78	\$61,874.59	(17,843.61)	\$785.53	(18,629.14)
	Grand Totals (ALL Funds)	\$19,180,238.61	\$943,640.57	\$23,692,212.88	\$6,521,728.19	\$24,122,963.31	\$18,749,488.18	\$3,341,480.13	\$15,408,008.05

Brecksville-Broadview Heights Board of Education

Record of Advances for 2017/2018



7/31/2017

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

jh071817

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	\$5,400.00
	<u>Auxiliary Services</u>				
401/9018	Assumption	\$121,300.00	\$0.00	\$39,650.52	\$79,376.05
401/9218	South Suburban Mont.	\$63,000.00	\$0.00	\$0.00	\$18,763.96
	<u>CAPA</u>				
499/9118	Ohio Dept. of Health Tobacco Use Prevention and Cessation	\$80,000.00	\$0.00	\$0.00	\$0.00
	Total State Funds	\$275,100.00	\$0.00	\$39,650.52	\$103,540.01
	<u>Federal Grants</u>				
516/9018	IDEA-B Special Education FY18	\$742,632.68	\$0.00	\$0.00	\$0.00
551/9018	Title III Limited English Proficiency FY18	\$25,160.37	\$0.00	\$0.00	\$0.00
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	\$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	\$76,237.87	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00
	Total Federal Funds	\$1,286,626.33	\$0.00	\$0.00	\$21,318.94

Brecksville-Broadview Heights City School District



Cash Reconciliation



November, 2017

FINSUM Balance		\$ 18,771,064.73
Bank Balance:		
Citizens Bank - General	\$ 693,911.00	
Investments:		
STAR Ohio	2,007,223.00	
Meeder Investment Management	11,168,437.05	
First Federal	<u>5,049,615.46</u>	
		\$ 18,225,275.51
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	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)		(150,879.88)
Payroll Intransit		(4,313.90)
 Bank Balance		 \$ 18,771,064.73

Brecksville-Broadview Heights City School District

30-Nov-17



Appropriation Summary

jh121017

"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	\$18,838,604.34	\$3,728,063.98	\$2,084,989.13	26,999,924.03	43.66%
002 Bond Retirement	\$3,012,889.00	\$0.00	3,012,889.00	\$2,419,725.84	\$2,419,725.84	\$0.00	593,163.16	80.31%
003 Permanent Improvement	\$1,887,935.00	\$361,692.65	2,249,627.65	\$1,116,137.35	\$8,142.36	\$125,454.89	1,008,035.41	55.19%
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	\$531,738.17	\$130,361.76	\$239,120.93	870,240.90	46.97%
007 Special Trust	\$82,402.00	\$0.00	82,402.00	\$72,946.80	\$0.00	\$2,098.20	7,357.00	91.07%
009 Uniform Supplies	\$261,247.00	\$0.00	261,247.00	\$142,471.22	\$4,085.93	\$28,335.03	90,440.75	65.38%
014 Rotary - Internal Services	\$445,661.00	\$1,225.00	446,886.00	\$57,805.58	\$10,827.75	\$41,841.98	347,238.44	22.30%
018 Public School Support	\$151,449.00	\$3,217.78	154,666.78	\$27,541.43	\$3,232.58	\$25,824.27	101,301.08	34.50%
019 Other Grants	\$113,762.25	\$7,280.42	121,042.67	\$13,983.67	\$6,012.90	\$27,499.44	79,559.56	34.27%
020 Child Care - Beekeepers Fund	\$495,167.00	\$4,046.22	499,213.22	\$197,926.06	\$29,850.99	\$7,209.07	294,078.09	41.09%
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	\$71,742.16	\$26,797.74	\$60,356.10	231,580.24	36.32%
300 District Managed Funds	\$566,925.00	\$13,303.75	580,228.75	\$167,359.41	\$31,358.54	\$107,351.24	305,518.10	47.35%
401 Auxiliary Services	\$258,079.05	\$43,380.70	301,459.75	\$83,669.24	\$17,245.92	\$70,136.35	147,654.16	51.02%
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	\$60,995.33	\$4,733.96	\$1,008.00	69,550.81	47.13%
516 IDEA-B	\$756,943.40	\$36,698.00	793,641.40	\$151,182.82	\$77,437.56	\$518,135.05	124,323.53	84.34%
551 Title III - Limited English Proficiency	\$19,948.48	\$0.00	19,948.48	\$4,916.94	\$247.24	\$83.06	14,948.48	25.06%
572 Title I - Disadvantaged Children	\$324,322.41	\$0.00	324,322.41	\$85,841.06	\$14,418.20	\$315.00	238,166.35	26.56%
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	\$11,101.30	\$2,582.16	\$936.86	64,795.54	15.67%
599 Miscellaneous Federal Grants	\$193,929.35	\$571.28	194,500.63	\$61,874.59	\$6,602.78	\$785.53	131,840.51	32.22%
Totals	\$58,437,827.80	\$770,486.80	\$59,208,314.60	\$24,122,963.31	\$6,521,728.19	\$3,341,480.13	\$31,743,871.16	46.39%

Brecksville-Broadview Heights Board of Education



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

Vendor	Amount	Fund	Description
Cleveland Clinic Children's Hospital	\$ 25,900.00	001	Special Ed tuition
PSI	\$ 11,532.09	401	Auxiliary services (nurses, therapy)
Steps Academy	\$ 17,500.00	001	Special Ed tuition
Suburban Transportation	\$ 14,803.00	516	Special Ed transportation
Lykins Oil Company	\$ 17,315.44	001	Fuel purchase
Educational Service Center	\$ 19,091.00	516	Special Ed tuition
Renhill Group, Inc.	\$ 21,444.83	001	Substitute teachers
Sendero Therapies	\$ 31,348.65	516	Occupational/Physical therapy (Special Ed.)
Great Day Tours	\$ 10,000.00	014	8th grade DC trip deposit
Educational Service Center	\$ 13,478.92	001	Special Ed tuition/services
The Illuminating Co.	\$ 53,307.76	001	Electricity
Coresource Inc.	\$ 27,883.83	various	Dental premiums
Citizens Bank (1st payroll)	\$ 21,365.03	various	Medicare contributions - Nov #1 Payroll
STRS	\$ 256,922.42	various	Certified retirement Board contributions
SERS	\$ 108,358.00	various	Classified retirement Board contributions
Citizens Bank (2nd payroll)	\$ 16,935.71	various	Medicare contributions - Nov #2 Payroll
Suburban Health Consortium	\$ 456,776.79	various	Medical and Prescription drug insurance premiums
<i>jh120617</i>			