

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - November 2016



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

1.010 - General Property Tax (Real Estate)	\$ -	\$ -	\$ -	\$ -	
1.020 - Public Utility Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 420,267	\$ 417,817	\$ 421,644	\$ (2,450)	
1.040 - Restricted Grants-in-Aid	\$ 365	\$ 1,790	\$ 602	\$ 1,425	
1.050 - Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	
1.060 - All Other Operating Revenues	\$ 110,413	\$ 99,167	\$ 116,408	\$ (11,246)	timing, monthly estimates of FY17 receipts based on prior years' monthly percentages
1.070 - Total Revenue	\$ 531,045	\$ 518,774	\$ 538,654	\$ (12,271)	

Other Financing Sources:

2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 4,830	\$ -	\$ 4,830	
2.080 Total Revenue and Other Financing Sources	\$ 531,045	\$ 523,604	\$ 538,654	\$ (7,441)	

Expenditures:

3.010 - Personnel Services	\$ 2,385,774	\$ 2,446,263	\$ 2,378,774	\$ (60,489)	BOSS contract retroactive pay adjustments paid in NOV vs DEC in FCST
3.020 - Employees' Retirement/Insurance Benefits	\$ 847,672	\$ 806,843	\$ 801,972	\$ 40,829	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages, STRS/SERS foundation deductions will update mid-year for salary increases
3.030 - Purchased Services	\$ 426,045	\$ 324,177	\$ 356,944	\$ 101,868	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.040 - Supplies and Materials	\$ 73,593	\$ 56,520	\$ 49,230	\$ 17,073	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.050 - Capital Outlay	\$ 3,118	\$ 11,436	\$ 3,118	\$ (8,318)	
4.300 - Other Objects	\$ 16,852	\$ 6,313	\$ 7,626	\$ 10,539	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
4.500 - Total Expenditures	\$ 3,753,054	\$ 3,651,552	\$ 3,597,664	\$ 101,502	

Other Financing Uses:

5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 3,753,054	\$ 3,651,552	\$ 3,597,664	\$ 101,502	

Surplus/(Deficit) for Month

	\$ (3,222,009)	\$ (3,127,948)	\$ (3,059,010)	\$ 94,061	
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Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - November 2016



Current FYTD FCST Estimate	Current FYTD Actuals	Prior FYTD Actuals	Variance-Current FYTD Actual to FCST Estimate	Explanation of Variance
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Revenue:

1.010 - General Property Tax (Real Estate)	\$ 14,422,041	\$ 14,422,041	\$ 13,807,582	\$ -	
1.020 - Public Utility Property Tax	\$ 872,487	\$ 872,487	\$ 879,411	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 2,200,238	\$ 2,209,860	\$ 2,213,787	\$ 9,622	
1.040 - Restricted Grants-in-Aid	\$ 1,826	\$ 3,243	\$ 2,895	\$ 1,417	
1.050 - Property Tax Allocation	\$ 2,299,339	\$ 2,177,658	\$ 2,408,575	\$ (121,681)	timing of receipt of TPP replacment & supplement payments from ODE
1.060 - All Other Operating Revenues	\$ 926,309	\$ 868,113	\$ 705,980	\$ (58,196)	timing, monthly estimates of FY17 receipts based on prior years' monthly percentages
1.070 - Total Revenue	\$ 20,722,240	\$ 20,553,402	\$ 20,018,230	\$ (168,838)	

Other Financing Sources:

2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ 270	\$ 5,106	\$ 13,642	\$ 4,836	
2.080 Total Revenue and Other Financing Sources	\$ 20,722,510	\$ 20,558,508	\$ 20,031,872	\$ (164,002)	

Expenditures:

3.010 - Personnel Services	\$ 11,450,992	\$ 11,507,833	\$ 11,429,090	\$ (56,841)	BOSS contract retroactive pay adjustments paid in NOV vs DEC in FCST
3.020 - Employees' Retirement/Insurance Benefits	\$ 4,075,365	\$ 3,943,923	\$ 3,844,446	\$ 131,442	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages, STRS/SERS foundation deductions will update mid-year for salary increases
3.030 - Purchased Services	\$ 1,918,767	\$ 1,766,209	\$ 1,653,743	\$ 152,558	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.040 - Supplies and Materials	\$ 488,812	\$ 403,893	\$ 475,901	\$ 84,919	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.050 - Capital Outlay	\$ 54,176	\$ 46,169	\$ 55,112	\$ 8,007	
4.300 - Other Objects	\$ 357,786	\$ 338,919	\$ 323,459	\$ 18,867	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
4.500 - Total Expenditures	\$ 18,345,898	\$ 18,006,946	\$ 17,781,751	\$ 338,952	

Other Financing Uses:

5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 18,385,898	\$ 18,046,946	\$ 17,821,751	\$ 338,952	

Surplus/(Deficit) FYTD

	\$ 2,336,612	\$ 2,511,562	\$ 2,210,121	\$ 174,950	
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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	4,920,041	872,487	32,101	273,195	135	519,017	-	365	-	6,617,341
September	-	-	23,668	156,415	21,680	421,590	-	362	-	623,716
October	-	-	10,156	56,913	-	432,339	2,177,658	357	6	2,677,429
November	-	-	14,346	84,821	-	417,817	-	1,790	4,830	523,604
December	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-
Totals	\$14,422,041	\$872,487	\$81,825	\$761,949	\$24,339	\$2,209,860	\$2,177,658	\$3,243	\$5,106	\$20,558,508
% of Total	70.15%	4.24%	0.40%	3.71%	0.12%	10.75%	10.59%	0.02%	0.02%	

*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	1,833,007	841,868	332,335	137,182	7,011	241,453	40,000	3,432,856
September	2,191,845	761,457	298,755	76,099	5,255	8,130	-	3,341,541
October	2,311,200	770,247	418,853	66,397	17,311	24,604	-	3,608,612
November	2,446,263	806,843	324,177	56,520	11,436	6,313	-	3,651,552
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
TOTALS	\$11,507,833	\$3,943,923	\$1,766,209	\$403,893	\$46,169	\$338,919	\$40,000	\$18,046,946
% of Total	63.77%	21.85%	9.79%	2.24%	0.26%	1.88%	0.22%	

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

Operating Fund includes General Fund (001) only for FY2016

rb120516

Brecksville-Broadview Heights City School District

November 30, 2016



FINSUMM Financial Summary

rb120516

"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	\$523,604.52	\$20,558,508.55	\$3,651,553.07	\$18,046,945.81	\$13,159,210.72	\$2,145,290.09	\$11,013,920.63
002	Bond Retirement	\$3,461,042.53	\$0.00	\$1,196,131.25	\$2,443,863.34	\$2,443,863.34	2,213,310.44	\$0.00	2,213,310.44
003	Permanent Improvement	\$1,243,535.08	\$0.00	\$817,254.19	\$119,073.14	\$1,110,902.68	949,886.59	\$119,279.09	830,607.50
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	\$130,482.73	\$539,945.26	\$140,450.18	\$510,693.62	320,454.43	\$188,474.22	131,980.21
007	Special Trust	\$90,053.62	\$84.12	\$37,247.52	\$56.52	\$69,606.14	57,695.00	\$2,038.86	55,656.14
009	Uniform Supplies	\$146,246.59	\$65,487.61	\$156,172.34	\$5,230.30	\$170,184.94	132,233.99	\$22,415.85	109,818.14
014	Rotary - Internal Services	\$163,696.28	\$78,066.25	\$104,228.97	\$4,678.94	\$55,091.14	212,834.11	\$19,329.68	193,504.43
018	Public School Support	\$152,259.61	\$7,086.40	\$48,443.70	(\$1,951.26)	\$47,521.97	153,181.34	\$26,584.23	126,597.11
019	Other Grants	\$213,676.78	\$0.00	\$18,915.64	\$40,264.71	\$116,537.76	116,054.66	\$21,973.94	94,080.72
020	Child Care Fund	\$165,409.01	\$32,737.50	\$230,820.75	\$32,787.72	\$223,900.01	172,329.75	\$10,438.79	161,890.96
022	Unclaimed Funds	\$211,000.00	\$0.00	(\$211,000.00)	\$0.00	\$0.00	0.00	\$0.00	0.00
200	Student Managed Funds	\$131,152.96	\$33,064.86	\$99,116.86	\$22,277.68	\$75,718.28	154,551.54	\$60,740.51	93,811.03
300	District Managed Funds	\$230,776.98	\$40,259.13	\$215,716.16	\$42,779.82	\$198,507.61	247,985.53	\$91,156.98	156,828.55
401	Auxiliary Services	\$93,243.62	\$88,061.02	\$176,329.61	\$22,016.29	\$115,995.70	153,577.53	\$78,509.09	75,068.44
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	(\$9,628.69)	\$3,000.00	\$53,915.09	\$1,154.50	\$42,634.65	1,651.75	\$1,375.00	276.75
516	IDEA-B	(\$13,970.45)	\$104,983.27	\$213,336.70	\$66,706.25	\$267,700.91	(68,334.66)	\$294,527.29	(362,861.95)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$3,674.53	\$0.00	\$3,701.43	(26.90)	\$770.00	(796.90)
572	Title I - Disadvantaged Children	(\$17,212.31)	\$40,433.93	\$93,762.54	\$26,777.73	\$105,545.37	(28,995.14)	\$418.98	(29,414.12)
587	Preschool	\$0.00	\$4,305.18	\$4,305.18	\$2,390.70	\$6,695.88	(2,390.70)	\$0.00	(2,390.70)
590	Title II-A - Improving Teacher Quality	\$14.87	\$0.00	\$11,715.79	\$6,317.59	\$19,483.25	(7,752.59)	\$9,975.48	(17,728.07)
599	Miscellaneous Federal Grants	\$0.00	\$0.00	\$0.00	\$6,410.21	\$8,865.34	(8,865.34)	\$570.44	(9,435.78)
	Grand Totals (ALL Funds)	\$17,306,600.61	\$1,151,656.52	\$24,373,940.63	\$6,632,837.43	\$23,645,495.83	\$18,035,045.41	\$3,093,868.52	\$14,941,176.89

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	\$5,400.00
499/9017	BWC Special Education Equipment	\$19,915.09	\$0.00	\$0.00	\$19,915.09
<i>Auxiliary Services</i>					
401/9017	Assumption	\$188,802.09	\$188,802.09	\$47,200.52	\$94,401.04
401/9117	Lawrence School	\$159,832.59	\$159,832.59	\$23,276.97	\$113,278.65
401/9217	South Suburban Mont.	\$96,180.20	\$96,180.20	\$17,457.73	\$61,264.75
<i>CAPA</i>					
499/9016	Ohio Dept. of Health Youth Tobacco Reduction Use	\$50,000.00	\$0.00	\$3,000.00	\$50,000.00
	Total State Funds	\$525,529.97	\$444,814.88	\$90,935.22	\$344,259.53
<i>Federal Grants</i>					
516/9016	IDEA-B Special Education FY16	\$728,523.07	\$7,396.17	\$0.00	\$728,523.07
516/9017	IDEA-B Special Education FY17	\$755,929.66	\$10,355.20	\$104,983.27	\$162,246.49
551/9016	Title III Limited English Proficiency FY16	\$16,222.77	\$0.00	\$0.00	\$16,222.77
551/9017	Title III Limited English Proficiency FY17	\$17,100.65	\$0.00	\$0.00	\$3,674.53
572/9016	Title I FY16	\$287,027.94	\$4,546.78	\$0.00	\$281,951.55
572/9017	Title I FY17	\$312,684.50	\$3,211.50	\$40,433.93	\$43,307.08
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	\$4,305.18	\$4,305.18
590/9016	Title II-A Improving Teacher Quality FY16	\$60,082.04	\$4,026.26	\$0.00	\$60,082.04
590/9017	Title II-A Improving Teacher Quality FY17	\$59,018.83	\$427.11	\$0.00	\$396.48
599/9017	CAPA Drug-Free Communities FY17 (Yr.1)	\$125,000.00	\$0.00	\$0.00	\$0.00
	Total Federal Funds	\$2,402,801.99	\$29,963.02	\$149,722.38	\$1,320,902.17

Brecksville-Broadview Heights Board of Education

Record of Advances for 2016/2017

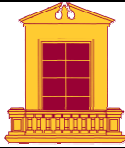


as of 11/30/16

INITIAL ADVANCE INFORMATION						ADVANCE RETURN	
Date Approved	Board Resolution	FROM Fund	TO Fund	Fund Name	Amount	Date Returned	Amount
8/25/2016		001	009	Uniform School Supplies	\$40,000.00		\$0.00
TOTAL Advances for 2015-2016					\$40,000.00		\$0.00
Advances Outstanding							\$40,000.00

rb120516

Brecksville-Broadview Heights City School District



Cash Reconciliation



November 30, 2016

FINSUM Balance		\$ 18,035,045.41
Bank Balance:		
Citizens Bank - General	\$ 3,681,214.82	
Investments:		
STAR Ohio	1,893.49	
Meeder Investment Management	14,482,264.16	
First Federal	8,359.50	
Westfield Bank Money Market	11,025.08	
Westfield Bank ICS	<u>4,780.49</u>	
		\$ 14,508,322.72
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	200.00	
Middle School Concessions	150.00	
High School Athletics	4,500.00	
Food Services	<u>1,097.00</u>	
		\$ 5,947.00
Less: Outstanding Checks-Charter One General		\$ (161,889.15)
Outstanding Deposits/Other Adjustments:		
Encoding Error Check #343630	0.02	
	-	
	<u>-</u>	
		\$ 0.02
Bank Balance		\$ 18,035,045.41
Variance		\$ -

Brecksville-Broadview Heights City School District

November 30, 2016



Appropriation Summary

rb120516

"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	\$46,428,582.55	\$464,977.40	\$46,893,559.95	\$18,046,945.81	\$3,651,553.07	\$2,145,290.09	26,701,324.05	43.06%
002 Bond Retirement	\$3,012,889.00	\$0.00	3,012,889.00	\$2,443,863.34	\$2,443,863.34	\$0.00	569,025.66	81.11%
003 Permanent Improvement	\$2,080,134.75	\$366,053.75	2,446,188.50	\$1,110,902.68	\$119,073.14	\$119,279.09	1,216,006.73	50.29%
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	\$510,693.62	\$140,450.18	\$188,474.22	1,012,656.74	40.84%
007 Special Trust	\$82,402.00	\$0.00	82,402.00	\$69,606.14	\$56.52	\$2,038.86	10,757.00	86.95%
009 Uniform Supplies	\$261,247.00	\$492.91	261,739.91	\$170,184.94	\$5,230.30	\$22,415.85	69,139.12	73.58%
014 Rotary - Internal Services	\$445,661.00	\$182.52	445,843.52	\$55,091.14	\$4,678.94	\$19,329.68	371,422.70	16.69%
018 Public School Support	\$151,449.00	\$30.75	151,479.75	\$47,521.97	(\$1,951.26)	\$26,584.23	77,373.55	48.92%
019 Other Grants	\$249,900.68	\$2,257.15	252,157.83	\$116,537.76	\$40,264.71	\$21,973.94	113,646.13	54.93%
020 Child Care Fund	\$454,176.00	\$5,499.93	459,675.93	\$223,900.01	\$32,787.72	\$10,438.79	225,337.13	50.98%
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	\$75,718.28	\$22,277.68	\$60,740.51	182,249.56	42.82%
300 District Managed Funds	\$660,646.00	\$32,471.38	693,117.38	\$198,507.61	\$42,779.82	\$91,156.98	403,452.79	41.79%
401 Auxiliary Services	\$444,721.36	\$263.14	444,984.50	\$115,995.70	\$22,016.29	\$78,509.09	250,479.71	43.71%
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	\$37,500.80	\$6,785.60	44,286.40	\$42,634.65	\$1,154.50	\$1,375.00	276.75	99.38%
516 IDEA-B	\$764,945.42	\$28,104.00	793,049.42	\$267,700.91	\$66,706.25	\$294,527.29	230,821.22	70.89%
551 Title III - Limited English Proficiency	\$17,100.65	\$0.00	17,100.65	\$3,701.43	\$0.00	\$770.00	12,629.22	26.15%
572 Title I - Disadvantaged Children	\$347,798.31	\$3,205.73	351,004.04	\$105,545.37	\$26,777.73	\$418.98	245,039.69	30.19%
587 Preschool	\$21,019.55	\$0.00	21,019.55	\$6,695.88	\$2,390.70	\$0.00	14,323.67	31.86%
590 Title II-A - Improving Teacher Quality	\$70,353.01	\$0.00	70,353.01	\$19,483.25	\$6,317.59	\$9,975.48	40,894.28	41.87%
599 Miscellaneous Federal Grants	\$125,000.00	\$0.00	125,000.00	\$8,865.34	\$6,410.21	\$570.44	115,564.22	7.55%
Totals	\$57,689,193.08	\$917,991.19	\$58,607,184.27	\$23,645,495.83	\$6,632,837.43	\$3,093,868.52	\$31,867,819.92	45.62%

Brecksville-Broadview Heights Board of Education



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



Vendor	Amount	Fund	Description
Renhill Group	\$ 15,870.67	001	Substitute teachers
Cardinal Bus Sales & Service	\$ 85,145.00	003	School bus purchase
Steps Academy	\$ 17,500.00	516	Special education tuition
Tierney Brothers, Inc.	\$ 11,985.00	003	Lenovo Thinkpads student technology
Apple Inc.	\$ 33,688.40	019	Computers for special education-Sarka grant
Positive Education Program	\$ 13,905.00	001	Special education services
Educational Service Center	\$ 36,320.00	various	Special education tuition
Sendero Therapies	\$ 22,413.14	516	Occupational/physical therapy (special education)
The Illuminating Company	\$ 52,493.11	001	Electricity
Renhill Group	\$ 21,038.60	001	Substitute teachers
Coresource Inc.	\$ 30,165.93	various	Dental insurance premiums
Lykins Oil Company	\$ 12,842.34	001	Fuel purchase
Renhill Group	\$ 24,768.85	001	Substitute teachers
PSI	\$ 17,502.68	various	Aux. svcs. (nurses, OT/PT); Hilton/Highland nursing
Citizens Bank	\$ 20,067.54	various	Medicare contributions-1st payroll
STRS	\$ 256,870.00	various	Certified retirement contributions
SERS	\$ 106,134.00	various	Classified retirement contributions
Citizens Bank	\$ 17,760.82	various	Medicare contributions-2nd payroll
Suburban Health Consortium	\$ 402,513.77	various	Medical and prescription insurance premiums
rb120516			