

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - October 2018



	October 2018 FCST Estimate	October 2018 Actuals	October 2017 Actuals	Variance-October 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	\$ 421,000	\$ 418,605	\$ 434,958	\$ (2,395)	
1.040 - Restricted Grants-in-Aid	\$ 920	\$ 917	\$ 799	\$ (3)	
1.050 - Property Tax Allocation	\$ -	\$ -	\$ 2,000,672	\$ -	
1.060 - All Other Operating Revenues	\$ 61,624	\$ 129,820	\$ 59,008	\$ 68,196	Higher interest earned and timing of ADK and PTP collection
1.070 - Total Revenue	\$ 483,544	\$ 549,342	\$ 2,495,437	\$ 65,798	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 483,544	\$ 549,342	\$ 2,495,437	\$ 65,798	
Expenditures:					
3.010 - Personnel Services	\$ 2,503,779	\$ 2,459,023	\$ 2,369,479	\$ 44,756	Timing. Monthly estimate based on annualized FY19 salaries in Sept/Oct.
3.020 - Employees' Retirement/Insurance Benefits	\$ 905,053	\$ 904,826	\$ 844,151	\$ 227	
3.030 - Purchased Services	\$ 440,000	\$ 435,045	\$ 461,418	\$ 4,955	
3.040 - Supplies and Materials	\$ 80,000	\$ 107,250	\$ 77,842	\$ (27,250)	Curriculum software and textbooks
3.050 - Capital Outlay	\$ 15,000	\$ 9,118	\$ 13,966	\$ 5,882	
4.300 - Other Objects	\$ 6,426	\$ 7,125	\$ 6,786	\$ (699)	
4.500 - Total Expenditures	\$ 3,950,258	\$ 3,922,387	\$ 3,773,642	\$ 27,871	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 3,950,258	\$ 3,922,387	\$ 3,773,642	\$ 27,871	
Surplus/(Deficit) for Month	\$ (3,466,714)	\$ (3,373,045)	\$ (1,278,205)	\$ 93,669	

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July to October 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)	\$ 15,948,110	\$ 15,948,110	\$ 14,166,202	\$ -	
1.020 - Public Utility Property Tax	\$ 1,013,152	\$ 1,013,152	\$ 919,515	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 1,807,033	\$ 1,804,638	\$ 1,835,019	\$ (2,395)	
1.040 - Restricted Grants-in-Aid	\$ 3,682	\$ 3,679	\$ 3,644	\$ (3)	
1.050 - Property Tax Allocation	\$ 2,057,364	\$ 2,057,364	\$ 2,000,672	\$ -	
1.060 - All Other Operating Revenues	\$ 699,454	\$ 767,650	\$ 669,170	\$ 68,196	Higher interest earned and timing of ADK and PTP collection
1.070 - Total Revenue	\$ 21,528,795	\$ 21,594,593	\$ 19,594,222	\$ 65,798	
Other Financing Sources:					
2.050 - Advances In	\$ 52,745	\$ 52,745	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ 195,484	\$ 195,484	\$ 179,622	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 21,777,024	\$ 21,842,822	\$ 19,773,844	\$ 65,798	
Expenditures:					
3.010 - Personnel Services	\$ 9,750,003	\$ 9,705,247	\$ 9,523,090	\$ 44,756	Timing. Estimate based on annualized FY19 salaries paid in September/October.
3.020 - Employees' Retirement/Insurance Benefits	\$ 3,582,757	\$ 3,582,530	\$ 3,248,831	\$ 227	
3.030 - Purchased Services	\$ 1,649,774	\$ 1,644,819	\$ 1,565,779	\$ 4,955	
3.040 - Supplies and Materials	\$ 582,275	\$ 609,530	\$ 378,832	\$ (27,255)	Curriculum software and textbooks
3.050 - Capital Outlay	\$ 33,051	\$ 27,169	\$ 35,721	\$ 5,882	
4.300 - Other Objects	\$ 350,719	\$ 351,418	\$ 318,287	\$ (699)	
4.500 - Total Expenditures	\$ 15,948,579	\$ 15,920,713	\$ 15,070,540	\$ 27,866	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ 8,000	\$ 8,000	\$ -	\$ -	
5.020 - Advances Out	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 15,996,579	\$ 15,968,713	\$ 15,110,540	\$ 27,866	
Surplus/(Deficit) FYTD	\$ 5,780,445	\$ 5,874,109	\$ 4,663,304	\$ 93,664	

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	195,484	9,788,816
August	6,381,550	1,013,152	39,026	314,550	1,684	532,629		931	3,340	8,286,862
September	445,560		30,127	124,836	76,142	433,446	2,057,364	921	49,405	3,217,801
October	-	-	57,766	69,970	2,084	418,605		917		549,342
November										-
December										-
January										-
February										-
March										-
May										-
May										-
June										
Totals	\$15,948,110	\$1,013,152	\$155,062	\$526,478	\$86,110	\$1,804,638	\$2,057,364	\$3,679	\$248,229	\$21,842,821
% of Total	73.01%	4.64%	0.71%	2.41%	0.39%	8.26%	9.42%	0.02%	1.14%	

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

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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	2,931,210	900,148	334,197	251,034	4,825	272,438	40,000	4,733,852
September	2,388,820	901,587	396,807	126,221	2,928	7,093		3,823,456
October	2,459,023	904,826	435,045	107,250	9,118	7,125		3,922,387
November								-
December								-
January								-
February								-
March								-
April								-
May								-
June								-
TOTALS	\$9,705,247	\$3,582,530	\$1,644,819	\$609,530	\$27,169	\$351,418	\$40,000	\$15,960,713
% of Total	60.81%	22.45%	10.31%	3.82%	0.17%	2.20%	0.25%	

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

Operating Fund includes General Fund (001) only for FY2018

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Brecksville-Broadview Heights City School District

October, 2018



FINSUMM Financial Summary

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"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	\$549,341.75	\$21,842,820.36	\$3,922,387.98	\$15,968,713.52	\$21,520,553.60	\$2,953,461.62	\$18,567,091.98
002	Bond Retirement	\$4,140,723.32	\$12,892.67	\$7,825,889.57	\$0.00	\$0.00	11,966,612.89	\$0.00	11,966,612.89
003	Permanent Improvement	\$1,736,013.13	\$0.00	\$769,708.14	\$390,858.79	\$1,300,027.68	1,205,693.59	\$425,013.57	780,680.02
004	Building Fund	\$196,453.36	\$85,370.06	\$44,637,630.04	\$0.00	\$0.00	44,834,083.40	\$0.00	44,834,083.40
006	Food Service	\$320,608.85	\$154,858.98	\$370,137.42	\$133,748.22	\$384,517.15	306,229.12	\$363,592.94	(57,363.82)
007	Special Trust	\$89,942.42	\$161.35	\$33,080.49	\$0.00	\$62,088.88	60,934.03	\$1,946.12	58,987.91
009	Uniform Supplies	\$207,556.05	\$26,189.12	\$153,181.71	\$13,493.29	\$119,920.93	240,816.83	\$49,580.96	191,235.87
014	Rotary - Internal Services	\$125,248.71	\$16,298.00	\$36,016.50	\$14,905.53	\$39,626.89	121,638.32	\$136,562.66	(14,924.34)
018	Public School Support	\$159,662.29	\$17,728.87	(\$4,702.34)	\$4,803.47	\$12,258.29	142,701.66	\$28,641.34	114,060.32
019	Other Grants	\$193,341.82	\$210.00	\$9,417.29	\$13,743.37	\$27,913.74	174,845.37	\$6,259.26	168,586.11
020	Child Care Fund	\$345,931.95	\$47,730.90	\$190,255.57	\$30,393.88	\$157,574.92	378,612.60	\$3,959.78	374,652.82
022	Unclaimed Funds	\$461,000.00	\$0.00	(\$461,000.00)	\$0.00	\$0.00	0.00	\$0.00	0.00
200	Student Managed Funds	\$151,917.32	\$35,259.08	\$58,471.68	\$21,256.65	\$48,425.57	161,963.43	\$90,579.31	71,384.12
300	District Managed Funds	\$223,078.64	\$44,244.46	\$192,266.88	\$90,475.58	\$195,542.83	219,802.69	\$97,516.49	122,286.20
401	Auxiliary Services	\$9,741.70	\$73.67	\$37,366.97	\$7,750.06	\$9,355.17	37,753.50	\$59,588.02	(21,834.52)
451	OneNet (Data Communication)	\$0.00	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00	0.00	\$0.00	0.00
499	Miscellaneous State Grants	\$6,723.89	\$19,500.00	\$59,300.00	\$6,577.50	\$48,429.50	17,594.39	\$14,415.00	3,179.39
516	IDEA-B	\$95,189.23	\$0.00	\$0.00	\$33,299.98	\$136,975.76	(41,786.53)	\$596,186.98	(637,973.51)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$3,182.79	\$4,256.15	\$4,256.15	(1,073.36)	\$0.00	(1,073.36)
572	Title I - Disadvantaged Children	\$39,204.09	\$0.00	\$0.00	\$772.03	\$5,386.95	33,817.14	\$614.00	33,203.14
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	\$49.80	\$908.14	117.71	\$1,982.94	(1,865.23)
599	Miscellaneous Federal Grants	\$14,920.79	\$60,808.34	\$60,808.34	\$7,194.30	\$82,923.43	(7,194.30)	\$1,100.00	(8,294.30)
	Grand Totals (ALL Funds)	\$24,164,730.17	\$1,076,067.25	\$75,819,231.41	\$4,701,366.58	\$18,610,245.50	\$81,373,716.08	\$4,831,000.99	\$76,542,715.09

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	\$40,000.00		
8/6/2018		001	551-9118	Title III	\$3,182.79	9/26/2018	\$3,182.79
8/6/2018		001	499-9118	CAPA ODH Grant	\$20,746.86	9/26/2018	\$20,746.86
8/6/2018		001	599-9018	CAPA Drug Free	\$28,815.13	9/26/2018	\$28,815.13
TOTAL Advances for 2017-2018					\$92,744.78		\$52,744.78
Advances Outstanding							\$40,000.00
<i>jh110918</i>							

Brecksville-Broadview Heights Board of Education



Approved Funds for 2018/2019

This report is a listing of all grant funds authorized and received throughout the 2018/2019 fiscal year.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received Project-To-Date
	<u>State Grants</u>				
451/9019	Network Connectivity Subsidy 9019	\$10,800.00	\$0.00	\$5,400.00	\$5,400.00
	<u>Auxiliary Services</u>				
401/9019	Assumption	\$126,082.67	\$0.00	\$73.67	\$47,028.57
	<u>CAPA</u>				
499/9119	Ohio Dept. of Health Tobacco Use Prevention and Cessation	\$80,000.00	\$0.00	\$19,500.00	\$59,300.00
	Total State Funds	\$216,882.67	\$0.00	\$5,473.67	\$111,728.57
	<u>Federal Grants</u>				
516/9019	IDEA-B Special Education FY18	\$720,663.00	\$0.00	\$0.00	\$0.00
551/9019	Title III Limited English Proficiency FY18	\$16,097.35	\$0.00	\$0.00	\$0.00
551/9119	Title III immigrant (new in FY18)	\$2,847.60	\$0.00	\$0.00	\$0.00
572/9019	Title I FY18	\$283,780.44	\$0.00	\$0.00	\$0.00
587/9019	Preschool Special Education FY18	\$20,379.56	\$0.00	\$0.00	\$0.00
590/9019	Title II-A Improving Teacher Quality FY18	\$80,313.66	\$0.00	\$0.00	\$0.00
599/9119	Title IV-A Student Supp/Academic Enrich (new FY18)	\$31,073.31	\$0.00	\$0.00	\$0.00
599/9019	CAPA Drug-Free Communities FY18	\$147,592.75	\$0.00	\$0.00	\$0.00
	Total Federal Funds	\$1,302,747.67	\$0.00	\$0.00	\$0.00

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Brecksville-Broadview Heights City School District



Cash Reconciliation



October 31, 2018

FINSUM Balance **\$ 81,373,716.08**

Bank Balance:

Citizens Bank - General \$ 3,157,094.33

Investments:

Citizens Bank - Interest Checking	9,598,111.84	
STAR Ohio	2,041,012.26	
Meeder Investment Management	11,338,686.74	
First Federal	4,057,998.74	
STAR Ohio (P/I Bond Proceeds - Building Fund)	44,637,630.04	
STAR Ohio (Bond Retirement)	6,741,215.95	
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		\$ 78,414,655.57

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 - Cash Bank	250.00	
Middle School Concessions - Cash Bank		
High School Athletics - Cash Bank	4,500.00	
Food Services - Cash Bank	227.00	
Food Service Vending Bank	218.00	
		\$ 5,195.00

Less: Outstanding Checks-Citizens Bank (General Fund) (204,678.79)

Intransit (0.03)

Bank Balance **\$ 81,373,716.08**

Brecksville-Broadview Heights City School District

31-Oct-18



Appropriation Summary

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"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	\$49,798,199.67	\$419,486.87	\$50,217,686.54	\$17,524,658.31	\$1,555,944.79	\$2,848,951.99	29,844,076.24	40.57%
002 Bond Retirement	\$2,523,378.36	\$0.00	2,523,378.36	\$0.00	\$0.00	\$0.00	2,523,378.36	0.00%
003 Permanent Improvement	\$1,540,482.18	\$540,845.56	2,081,327.74	\$1,403,289.35	\$103,261.67	\$335,912.76	342,125.63	83.56%
004 Building Fund	\$45,000.00	\$0.00	45,000.00	\$0.00	\$0.00	\$0.00	45,000.00	0.00%
006 Food Service	\$1,577,482.63	\$30,370.00	1,607,852.63	\$407,613.82	\$23,096.67	\$363,199.94	837,038.87	47.94%
007 Special Trust	\$75,000.00	\$0.00	75,000.00	\$62,150.39	\$61.51	\$1,884.61	10,965.00	85.38%
009 Uniform Supplies	\$260,000.00	\$350.00	260,350.00	\$123,412.35	\$3,491.42	\$46,540.71	90,396.94	65.28%
014 Rotary - Internal Services	\$400,000.00	\$3,533.87	403,533.87	\$25,170.82	(\$14,456.07)	\$133,414.20	244,948.85	39.30%
018 Public School Support	\$100,000.00	\$229.00	100,229.00	\$20,194.21	\$7,935.92	\$19,539.72	60,495.07	39.64%
019 Other Grants	\$146,934.64	\$62.58	146,997.22	\$29,402.72	\$1,488.98	\$6,503.08	111,091.42	24.43%
020 Child Care - Beekeepers Fund	\$494,438.00	\$3,697.69	498,135.69	\$166,457.79	\$8,882.87	\$3,312.08	328,365.82	34.08%
022 Unclaimed Funds	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	0.00%
200 Student Managed Funds	\$300,000.00	\$3,705.50	303,705.50	\$54,881.20	\$6,455.63	\$92,417.39	156,406.91	48.50%
300 District Managed Funds	\$511,852.08	\$10,136.25	521,988.33	\$218,311.28	\$22,768.45	\$100,230.03	203,447.02	61.02%
401 Auxiliary Services	\$126,082.67	\$89.10	126,171.77	\$22,264.55	\$12,909.38	\$46,678.64	57,228.58	54.64%
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	\$164,000.00	\$6,247.50	170,247.50	\$49,488.16	\$1,058.66	\$14,415.00	106,344.34	37.54%
516 IDEA-B	\$720,663.00	\$95,189.23	815,852.23	\$144,548.82	\$7,573.06	\$588,613.92	82,689.49	89.86%
551 Title III - Limited English Proficiency	\$18,944.95	\$0.00	18,944.95	\$4,256.15	\$0.00	\$0.00	14,688.80	22.47%
572 Title I - Disadvantaged Children	\$283,780.44	\$0.00	283,780.44	\$5,709.87	\$322.92	\$315.00	277,755.57	2.12%
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	\$1,246.14	\$338.00	\$3,313.44	75,754.08	5.68%
599 Miscellaneous Federal Grants	\$244,506.08	\$14,920.79	259,426.87	\$85,089.52	\$2,166.09	\$1,100.00	173,237.35	33.22%
Totals	\$59,442,237.92	\$1,128,863.94	\$60,571,101.86	\$20,353,545.45	\$1,743,299.95	\$4,606,342.51	\$35,611,213.90	41.21%

Brecksville-Broadview Heights Board of Education



**Check Register for Checks > \$9,999.99
October-18**



Vendor	Amount	Fund	Description
Great Day! Tours	\$ 10,000.00	014	8th grade DC trip deposit
Paladin Protective Systems	\$ 12,036.96	various	Fire/alarm inspections/repairs
Pearson Education	\$ 14,565.47	003	HS ELA license
Paul Davis Restoration	\$ 10,321.14	003	Mold remediation - Central
G & T Maintenance	\$ 23,130.00	003	Central roof repair
Lykins Oil Company	\$ 20,231.68	001	Fuel purchase
Pearson Education	\$ 56,587.05	003	HS LA texts digital licenses
Public Finance Resources	\$ 14,000.00	001	Annual consulting contract
Connect	\$ 19,434.05	001	2nd quarter service charge
Educational Service Center	\$ 32,039.00	001	Special Ed tuition
The Riley Law Firm	\$ 11,000.00	001	Legal fees
Blackboard	\$ 11,500.00	001	Rapid Notification services
Renhill Group	\$ 19,623.95	001	Substitute teachers
Sendero Therapies	\$ 30,483.18	001	Occupational/Physical therapy (Special Ed.)
The Illuminating Co	\$ 56,781.87	001	Electricity
Lawrence School	\$ 12,991.50	001	Special Ed tuition
Positive Education Program	\$ 11,600.00	001	Pep assist
Russell Flooring	\$ 16,500.00	003	Central carpet tile installation
ETA Hand2Mind Inc.	\$ 17,097.49	001	Elementary math manipulatives
Cardinal Bus Sales & Service	\$ 187,036.00	003	Two school buses
McGraw-Hill Global Education	\$ 12,536.24	001	A/P American History
Renhill Group	\$ 15,237.34	001	Substitute teachers
G & T Maintenance	\$ 21,900.00	003	Central roof repair
Coresource, Inc.	\$ 29,982.63	various	Dental premiums
Citizens Bank (1st payroll)	\$ 20,143.50	various	Medicare contributions - October 2018 #1 Payroll
STRS	\$ 246,476.04	various	Certified retirement Board share contributions
SERS	\$ 111,506.00	various	Classified retirement Board share contributions
Citizens Bank (2nd payroll)	\$ 17,084.26	various	Medicare contributions - October 2018 #2 Payroll
Suburban Health Consortium	\$ 496,061.96	various	Medical and Prescription drug insurance premiums
<i>jh110918</i>			