

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - September 2016



	September 2016 FCST Estimate	September 2016 Actuals	September 2015 Actuals	Variance- September 2016 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	\$ 422,006	\$ 421,590	\$ 422,006	\$ (416)	
1.040 - Restricted Grants-in-Aid	\$ 355	\$ 362	\$ 573	\$ 7	
1.050 - Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	
1.060 - All Other Operating Revenues	\$ 124,812	\$ 201,764	\$ 129,812	\$ 76,952	timing, monthly estimates of FY17 receipts based on prior years' monthly percentages
1.070 - Total Revenue	\$ 547,173	\$ 623,716	\$ 552,391	\$ 76,543	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 547,173	\$ 623,716	\$ 552,391	\$ 76,543	
Expenditures:					
3.010 - Personnel Services	\$ 2,220,559	\$ 2,191,845	\$ 2,213,559	\$ 28,714	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.020 - Employees' Retirement/Insurance Benefits	\$ 743,617	\$ 761,457	\$ 717,917	\$ (17,840)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.030 - Purchased Services	\$ 245,677	\$ 298,755	\$ 233,677	\$ (53,078)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.040 - Supplies and Materials	\$ 107,960	\$ 76,099	\$ 105,960	\$ 31,861	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.050 - Capital Outlay	\$ 12,411	\$ 5,255	\$ 12,411	\$ 7,156	
4.300 - Other Objects	\$ 10,840	\$ 8,130	\$ 9,340	\$ 2,710	
4.500 - Total Expenditures	\$ 3,341,064	\$ 3,341,541	\$ 3,292,864	\$ (477)	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 3,341,064	\$ 3,341,541	\$ 3,292,864	\$ (477)	
Surplus/(Deficit) for Month	\$ (2,793,891)	\$ (2,717,825)	\$ (2,740,473)	\$ 76,066	

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - September 2016



	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)	\$ 14,229,607	\$ 14,422,041	\$ 13,807,582	\$ 192,434	FY17 tax settlement exceeded FCST estimate, FY17 monthly receipt estimates based on FY16 actuals, 2nd half tax settlement may impact FY17 actuals vs FCST
1.020 - Public Utility Property Tax	\$ 959,643	\$ 872,487	\$ 879,411	\$ (87,156)	FY17 tax settlement below FCST estimate, FY17 monthly receipt estimates based on FY16 actuals, 2nd half tax settlement may impact FY17 actuals vs FCST
1.035 - Unrestricted Grants-in-Aid	\$ 1,370,495	\$ 1,359,704	\$ 1,370,495	\$ (10,791)	ODE adjustment to FY16 foundation funding for transportation and preschool occurring prorata monthly in FY17
1.040 - Restricted Grants-in-Aid	\$ 1,065	\$ 1,096	\$ 1,720	\$ 31	
1.050 - Property Tax Allocation	\$ 96,809	\$ -	\$ 399,020	\$ (96,809)	FCST estimate included final payment from ODE of FY16 TPP replacement funding not yet received in FY17
1.060 - All Other Operating Revenues	\$ 454,558	\$ 701,877	\$ 469,558	\$ 247,319	\$153K received from ODE for FY15 special education tuition that was expected to be received in FY16, balance of positive variance due to timing as FY17 monthly estimates based on prior year actuals
1.070 - Total Revenue	\$ 17,112,177	\$ 17,357,205	\$ 16,927,786	\$ 245,028	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 270	\$ -	\$ 270	
2.080 Total Revenue and Other Financing Sources	\$ 17,112,177	\$ 17,357,475	\$ 16,927,786	\$ 245,298	
Expenditures:					
3.010 - Personnel Services	\$ 6,763,468	\$ 6,750,370	\$ 6,742,468	\$ 13,098	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.020 - Employees' Retirement/Insurance Benefits	\$ 2,364,414	\$ 2,366,833	\$ 2,227,314	\$ (2,419)	
3.030 - Purchased Services	\$ 1,016,346	\$ 1,023,179	\$ 980,346	\$ (6,833)	
3.040 - Supplies and Materials	\$ 322,791	\$ 280,976	\$ 316,791	\$ 41,815	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.050 - Capital Outlay	\$ 19,903	\$ 17,422	\$ 18,358	\$ 2,481	
4.300 - Other Objects	\$ 295,627	\$ 308,002	\$ 292,127	\$ (12,375)	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
4.500 - Total Expenditures	\$ 10,782,549	\$ 10,746,782	\$ 10,577,404	\$ 35,767	
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	\$ 10,822,549	\$ 10,786,782	\$ 10,617,404	\$ 35,767	
Surplus/(Deficit) FYTD	\$ 6,289,628	\$ 6,570,693	\$ 6,310,382	\$ 281,065	

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	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-
Totals	\$14,422,041	\$872,487	\$57,323	\$620,215	\$24,339	\$1,359,704	\$0	\$1,096	\$270	\$17,357,475
% of Total	83.09%	5.03%	0.33%	3.57%	0.14%	7.83%	0.00%	0.01%	0.00%	

*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	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
TOTALS	\$6,750,370	\$2,366,833	\$1,023,179	\$280,976	\$17,422	\$308,002	\$40,000	\$10,786,782
% of Total	62.58%	21.94%	9.49%	2.60%	0.16%	2.86%	0.37%	

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

Operating Fund includes General Fund (001) only for FY2016

rb100616

Brecksville-Broadview Heights City School District

September 30, 2016



FINSUMM Financial Summary

rb100616

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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	\$623,716.22	\$17,357,475.13	\$3,341,541.06	\$10,786,781.79	\$17,218,341.32	\$2,701,366.97	\$14,516,974.35
002	Bond Retirement	\$3,461,042.53	\$0.00	\$1,048,456.79	\$0.00	\$0.00	4,509,499.32	\$0.00	4,509,499.32
003	Permanent Improvement	\$1,243,535.08	\$0.00	\$717,425.25	\$352,297.40	\$945,460.62	1,015,499.71	\$190,518.16	824,981.55
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	\$153,522.83	\$263,454.82	\$128,945.77	\$225,812.85	328,844.76	\$309,112.04	19,732.72
007	Special Trust	\$90,053.62	\$33,298.97	\$36,482.37	\$692.66	\$69,453.09	57,082.90	\$2,191.91	54,890.99
009	Uniform Supplies	\$146,246.59	\$11,219.95	\$76,325.92	\$12,085.24	\$134,437.44	88,135.07	\$52,467.64	35,667.43
014	Rotary - Internal Services	\$163,696.28	\$9,174.00	\$10,135.22	\$998.35	\$14,346.77	159,484.73	\$55,477.81	104,006.92
018	Public School Support	\$152,259.61	\$15,877.49	\$32,860.78	\$18,034.27	\$44,745.20	140,375.19	\$32,158.56	108,216.63
019	Other Grants	\$213,676.78	\$559.00	\$16,915.64	\$28,072.82	\$44,894.51	185,697.91	\$43,129.78	142,568.13
020	Child Care Fund	\$165,409.01	\$53,699.50	\$158,987.00	\$36,610.16	\$151,456.29	172,939.72	\$10,519.80	162,419.92
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	\$40,771.79	\$51,139.49	\$17,117.69	\$25,214.66	157,077.79	\$64,900.96	92,176.83
300	District Managed Funds	\$230,776.98	\$57,926.47	\$125,440.01	\$48,643.66	\$127,752.49	228,464.50	\$90,570.64	137,893.86
401	Auxiliary Services	\$93,243.62	\$114.30	\$88,230.02	\$31,665.92	\$65,813.82	115,659.82	\$107,395.59	8,264.23
451	OneNet (Data Communication)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
499	Miscellaneous State Grants	(\$9,628.69)	\$0.00	\$50,915.09	\$6,587.54	\$20,018.52	21,267.88	\$20,536.17	731.71
516	IDEA-B	(\$13,970.45)	\$57,263.22	\$97,214.43	\$58,797.25	\$105,962.37	(22,718.39)	\$429,755.15	(452,473.54)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$0.00	\$179.23	\$3,674.53	(3,674.53)	\$21.95	(3,696.48)
572	Title I - Disadvantaged Children	(\$17,212.31)	\$2,873.15	\$46,325.09	\$22,445.85	\$57,854.47	(28,741.69)	\$5,983.04	(34,724.73)
587	Preschool	\$0.00	\$0.00	\$0.00	\$2,168.40	\$2,168.40	(2,168.40)	\$0.00	(2,168.40)
590	Title II-A - Improving Teacher Quality	\$14.87	\$0.00	\$5,724.46	\$4,406.90	\$11,795.39	(6,056.06)	\$11,920.27	(17,976.33)
599	Miscellaneous Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
	Grand Totals (ALL Funds)	\$17,306,600.61	\$1,060,016.89	\$19,972,507.51	\$4,111,290.17	\$12,837,643.21	\$24,441,464.91	\$4,128,026.44	\$20,313,438.47

Brecksville-Broadview Heights Board of Education



Approved Funds for 2016/2017

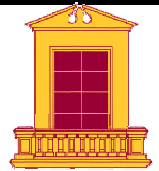


This report is a listing of all grant funds authorized and received throughout the 2016/2017 fiscal year.

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	\$0.00
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	\$0.00	\$47,200.52
401/9117	Lawrence School	\$159,832.59	\$159,832.59	\$0.00	\$90,001.68
401/9217	South Suburban Mont.	\$96,180.20	\$96,180.20	\$0.00	\$43,807.02
<i>CAPA</i>					
499/9016	Ohio Dept. of Health Youth Tobacco Reduction Use	\$50,000.00	\$0.00	\$0.00	\$47,000.00
	Total State Funds	\$525,529.97	\$444,814.88	\$0.00	\$247,924.31
<i>Federal Grants</i>					
516/9016	IDEA-B Special Education FY16	\$728,523.07	\$7,396.17	\$0.00	\$717,384.07
516/9017	IDEA-B Special Education FY17	\$755,929.66	\$10,355.20	\$57,263.22	\$57,263.22
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	\$19,000.72	\$0.00	\$0.00	\$0.00
572/9016	Title I FY16	\$287,027.94	\$4,546.78	\$0.00	\$274,948.03
572/9017	Title I FY17	\$312,684.50	\$3,211.50	\$2,873.15	\$2,873.15
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	\$0.00	\$0.00
590/9016	Title II-A Improving Teacher Quality FY16	\$60,082.04	\$4,026.26	\$0.00	\$54,487.19
590/9017	Title II-A Improving Teacher Quality FY17	\$59,018.83	\$427.11	\$0.00	\$0.00
	Total Federal Funds	\$2,279,702.06	\$29,963.02	\$60,136.37	\$1,143,371.41

Brecksville-Broadview Heights Board of Education

Record of Advances for 2016/2017

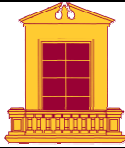


as of 09/30/16

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

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Brecksville-Broadview Heights City School District



Cash Reconciliation



September 30, 2016

FINSUM Balance		\$ 24,441,464.91
Bank Balance:		
Citizens Bank - General	\$ 2,180,239.45	
Investments:		
STAR Ohio	1,891.43	
Meeder Investment Management	14,465,139.82	
First Federal	5,004,614.69	
Westfield Bank Money Market	11,019.57	
Westfield Bank ICS	<u>2,991,877.37</u>	
		\$ 22,474,542.88
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		\$ (220,714.42)
Outstanding Deposits/Other Adjustments:		
	-	
	-	
	<u>-</u>	
		\$ -
Bank Balance		\$ 24,441,464.91
Variance		\$ -

Brecksville-Broadview Heights City School District

September 30, 2016



Appropriation Summary

rb100616

"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	\$10,786,781.79	\$3,341,541.06	\$2,701,366.97	33,405,411.19	28.76%
002 Bond Retirement	\$3,012,889.00	\$0.00	3,012,889.00	\$0.00	\$0.00	\$0.00	3,012,889.00	0.00%
003 Permanent Improvement	\$2,080,134.75	\$366,053.75	2,446,188.50	\$945,460.62	\$352,297.40	\$190,518.16	1,310,209.72	46.44%
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	\$225,812.85	\$128,945.77	\$309,112.04	1,176,899.69	31.25%
007 Special Trust	\$82,402.00	\$0.00	82,402.00	\$69,453.09	\$692.66	\$2,191.91	10,757.00	86.95%
009 Uniform Supplies	\$261,247.00	\$492.91	261,739.91	\$134,437.44	\$12,085.24	\$52,467.64	74,834.83	71.41%
014 Rotary - Internal Services	\$445,661.00	\$182.52	445,843.52	\$14,346.77	\$998.35	\$55,477.81	376,018.94	15.66%
018 Public School Support	\$151,449.00	\$30.75	151,479.75	\$44,745.20	\$18,034.27	\$32,158.56	74,575.99	50.77%
019 Other Grants	\$213,852.22	\$2,257.15	216,109.37	\$44,894.51	\$28,072.82	\$43,129.78	128,085.08	40.73%
020 Child Care Fund	\$454,176.00	\$5,499.93	459,675.93	\$151,456.29	\$36,610.16	\$10,519.80	297,699.84	35.24%
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	\$25,214.66	\$17,117.69	\$64,900.96	228,592.73	28.28%
300 District Managed Funds	\$660,646.00	\$32,471.38	693,117.38	\$127,752.49	\$48,643.66	\$90,570.64	474,794.25	31.50%
401 Auxiliary Services	\$446,808.36	\$263.14	447,071.50	\$65,813.82	\$31,665.92	\$107,395.59	273,862.09	38.74%
451 OneNet (Data Communication)	\$10,800.00	\$0.00	10,800.00	\$0.00	\$0.00	\$0.00	10,800.00	0.00%
499 Miscellaneous State Grants	\$37,500.80	\$6,785.60	44,286.40	\$20,018.52	\$6,587.54	\$20,536.17	3,731.71	91.57%
516 IDEA-B	\$764,945.42	\$28,104.00	793,049.42	\$105,962.37	\$58,797.25	\$429,755.15	257,331.90	67.55%
551 Title III - Limited English Proficiency	\$17,100.65	\$0.00	17,100.65	\$3,674.53	\$179.23	\$21.95	13,404.17	21.62%
572 Title I - Disadvantaged Children	\$347,798.31	\$3,205.73	351,004.04	\$57,854.47	\$22,445.85	\$5,983.04	287,166.53	18.19%
587 Preschool	\$21,019.55	\$0.00	21,019.55	\$2,168.40	\$2,168.40	\$0.00	18,851.15	10.32%
590 Title II-A - Improving Teacher Quality	\$70,353.01	\$0.00	70,353.01	\$11,795.39	\$4,406.90	\$11,920.27	46,637.35	33.71%
599 Miscellaneous Federal Grants	\$125,000.00	\$0.00	125,000.00	\$0.00	\$0.00	\$0.00	125,000.00	0.00%
Totals	\$57,655,231.62	\$917,991.19	\$58,573,222.81	\$12,837,643.21	\$4,111,290.17	\$4,128,026.44	\$41,607,553.16	28.96%

Brecksville-Broadview Heights Board of Education



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



Vendor	Amount	Fund	Description
CDW Government, Inc.	\$ 17,133.64	001	Microsoft Office & Windows software/licenses
Harrington Electric Co.	\$ 48,350.00	003	Field lighting/Stadium lighting repair
Gallopade International	\$ 10,358.15	003	Social Studies workbooks
Positive Education Program	\$ 13,905.00	001	Special education consultation services
Curriculum Associates LLC	\$ 228,300.00	003	Software program for reading/math assessments
Santillana USA Publishing	\$ 13,742.52	001	Spanish text/workbooks
Suburban Transportation	\$ 34,923.00	001	Special education transportation
Alco-Chem, Inc.	\$ 10,520.00	003	Autoscrubber for HS
Pepple & Waggoner	\$ 14,753.51	001	Legal fees
247 Security	\$ 24,975.00	003	Cameras/installation for buses
Educational Service Center	\$ 33,777.73	various	Special education tuition & services
The Illuminating Company	\$ 58,808.86	001	Electricity
Lykins Oil Company	\$ 13,304.28	001	Fuel
Sendero Therapies	\$ 27,774.30	516	Occupational/Physical therapy (special educ.)
Coresource, Inc.	\$ 31,076.31	various	Dental insurance premiums
Citizens Bank	\$ 17,748.85	various	Medicare contributions-1st payroll
STRS	\$ 256,870.00	various	Certified retirement contributions
SERS	\$ 106,134.00	various	Classified retirement contributions
Citizens Bank	\$ 16,751.87	various	Medicare contributions-2nd payroll
Suburban Health Consortium	\$ 370,408.63	various	Medical and prescription insurance premiums
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