

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - September 2018



September 2018 FCST Estimate	September 2018 Actuals	September 2017 Actuals	Variance- September 2018 Actuals to Estimate	Explanation of Variance
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Revenue:

1.010 - General Property Tax (Real Estate)	\$ -	\$ 445,560	\$ -	\$ 445,560	Tax advance received in May FY18, Recognized Sept FY19
1.020 - Public Utility Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 420,000	\$ 433,446	\$ 421,676	\$ 13,446	Timing of State Foundation Receipts
1.040 - Restricted Grants-in-Aid	\$ 920	\$ 921	\$ 938	\$ 1	
1.050 - Property Tax Allocation	\$ 2,057,364	\$ 2,057,364		\$ -	
1.060 - All Other Operating Revenues	\$ 136,187	\$ 231,106	\$ 134,535	\$ 94,919	
1.070 - Total Revenue	\$ 2,614,471	\$ 3,168,397	\$ 557,149	\$ 553,926	

Other Financing Sources:

2.050 - Advances In	\$ -	\$ 52,745		\$ -	Recovery of transfers from general fund to grant funds to avoid negative year end balances
2.060 - All Other Financing Sources	\$ -	\$ (3,340)	\$ -	\$ (3,340)	
2.080 Total Revenue and Other Financing Sources	\$ 2,614,471	\$ 3,217,802	\$ 557,149	\$ 603,331	

Expenditures:

3.010 - Personnel Services	\$ 3,365,858	\$ 2,388,820	\$ 3,349,242	\$ 977,038	FCST estimated 3 payroll month in September vs. August actual.
3.020 - Employees' Retirement/Insurance Benefits	\$ 877,217	\$ 901,587	\$ 800,922	\$ (24,370)	Underestimated salary driven benefits under new CBA
3.030 - Purchased Services	\$ 387,449	\$ 396,807	\$ 303,836	\$ (9,358)	
3.040 - Supplies and Materials	\$ 127,399	\$ 126,221	\$ 118,497	\$ 1,178	
3.050 - Capital Outlay	\$ 5,308	\$ 2,928	\$ 6,052	\$ 2,380	
4.300 - Other Objects	\$ 10,200	\$ 7,093	\$ 10,696	\$ 3,107	
4.500 - Total Expenditures	\$ 4,773,431	\$ 3,823,456	\$ 4,589,245	\$ 949,975	

Other Financing Uses:

5.010 - Operating Transfers-Out	\$ -	\$ 8,000	\$ -	\$ (8,000)	Hockey program facility rental fees
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	Advance for MS Supplies approved at 8/6/18 BOE Mtg
5.050 - Total Expenditures and Other Financing Us	\$ 4,773,431	\$ 3,831,456	\$ 4,589,245	\$ 941,975	

Surplus/(Deficit) for Month

	\$ (2,158,960)	\$ (613,654)	\$ (4,032,096)	\$ 1,545,306	
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Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July to September 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
\$ 15,568,555	\$ 15,948,110	\$ 14,166,202	\$ 379,555	Delinquent property tax collection
\$ 1,016,668	\$ 1,013,152	\$ 919,515	\$ (3,516)	
\$ 1,395,492	\$ 1,386,033	\$ 1,400,061	\$ (9,459)	
\$ 2,815	\$ 2,762	\$ 2,845	\$ (53)	
\$ 2,057,364	\$ 2,057,364		\$ -	
\$ 617,501	\$ 637,830	\$ 610,162	\$ 20,329	Timing of Special Education Revenues, ADK and PTP fees
\$ 20,658,395	\$ 21,045,251	\$ 17,098,785	\$ 386,856	

Other Financing Sources:

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

\$ -	\$ 52,745	\$ -	\$ 52,745	Recovery of transfers from general fund to grant funds to avoid negative year end balances
\$ 188,271	\$ 195,484	\$ 179,622	\$ 7,213	
\$ 20,846,666	\$ 21,293,480	\$ 17,278,407	\$ 446,814	

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**

\$ 7,303,142	\$ 7,246,224	\$ 7,153,611	\$ 56,918	FCST overestimate in FY19, offset with two payrolls under new CBA
\$ 2,587,388	\$ 2,677,704	\$ 2,404,680	\$ (90,316)	Variance driven primary by salary driven benefits under new CBA.
\$ 1,196,182	\$ 1,209,774	\$ 1,104,361	\$ (13,592)	
\$ 313,542	\$ 502,280	\$ 300,990	\$ (188,738)	Curriculum software licensure purchases districtwide
\$ 21,168	\$ 18,051	\$ 21,755	\$ 3,117	
\$ 289,569	\$ 344,293	\$ 311,501	\$ (54,724)	Delinquent property tax collection fees and liability ins premium increase
\$ 11,710,991	\$ 11,998,326	\$ 11,296,898	\$ (287,335)	

Other Financing Uses:

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

\$ -	\$ 8,000	\$ -	\$ (8,000)	Hockey program facility rental fees
\$ 40,363	\$ 40,000	\$ 40,000	\$ 363	
\$ 11,751,354	\$ 12,046,326	\$ 11,336,898	\$ (294,972)	

Surplus/(Deficit) FYTD

\$ 9,095,312	\$ 9,247,154	\$ 5,941,509	\$ 151,842	
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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										-
November										-
December										-
January										-
February										-
March										-
May										-
May										-
June										-
Totals	\$15,948,110	\$1,013,152	\$97,296	\$456,507	\$84,026	\$1,386,033	\$2,057,364	\$2,762	\$248,229	\$21,293,479
% of Total	74.90%	4.76%	0.46%	2.14%	0.39%	6.51%	9.66%	0.01%	1.17%	

*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								-
November								-
December								-
January								-
February								-
March								-
April								-
May								-
June								-
TOTALS	\$7,246,224	\$2,677,704	\$1,209,774	\$502,280	\$18,051	\$344,293	\$40,000	\$12,038,326
% of Total	60.19%	22.24%	10.05%	4.17%	0.15%	2.86%	0.33%	

**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

September, 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	\$3,217,801.31	\$21,293,478.61	\$3,831,454.90	\$12,046,325.54	\$24,893,599.83	\$3,174,179.57	\$21,719,420.26
002	Bond Retirement	\$4,140,723.32	\$6,882,083.71	\$7,812,996.90	\$0.00	\$0.00	11,953,720.22	\$0.00	11,953,720.22
003	Permanent Improvement	\$1,736,013.13	\$107,396.17	\$769,708.14	\$143,547.33	\$909,168.89	1,596,552.38	\$564,916.59	1,031,635.79
004	Building Fund	\$196,453.36	\$44,552,259.98	\$44,552,259.98	\$0.00	\$0.00	44,748,713.34	\$0.00	44,748,713.34
006	Food Service	\$320,608.85	\$99,721.64	\$215,278.44	\$129,715.35	\$250,768.93	285,118.36	\$422,933.22	(137,814.86)
007	Special Trust	\$89,942.42	\$1,152.23	\$32,919.14	\$182.27	\$62,088.88	60,772.68	\$1,946.12	58,826.56
009	Uniform Supplies	\$207,556.05	\$65,622.71	\$126,992.59	\$36,728.05	\$106,427.64	228,121.00	\$58,229.02	169,891.98
014	Rotary - Internal Services	\$125,248.71	\$8,175.00	\$19,718.50	\$6,596.40	\$24,721.36	120,245.85	\$50,993.26	69,252.59
018	Public School Support	\$159,662.29	(\$31,008.89)	(\$22,431.21)	\$2,351.31	\$7,454.82	129,776.26	\$13,983.06	115,793.20
019	Other Grants	\$193,341.82	\$0.00	\$9,207.29	\$141.50	\$14,170.37	188,378.74	\$8,383.81	179,994.93
020	Child Care Fund	\$345,931.95	\$40,973.83	\$142,524.67	\$28,388.65	\$127,181.04	361,275.58	\$10,552.40	350,723.18
022	Unclaimed Funds	\$461,000.00	(\$461,000.00)	(\$461,000.00)	\$0.00	\$0.00	0.00	\$0.00	0.00
200	Student Managed Funds	\$151,917.32	\$13,789.00	\$23,212.60	\$10,218.60	\$27,168.92	147,961.00	\$59,100.79	88,860.21
300	District Managed Funds	\$223,078.64	\$79,041.38	\$148,022.42	\$54,092.50	\$105,067.25	266,033.81	\$121,489.69	144,544.12
401	Auxiliary Services	\$9,741.70	\$41.06	\$37,293.30	\$1,107.95	\$1,605.11	45,429.89	\$5,197.86	40,232.03
451	OneNet (Data Communication)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	b
499	Miscellaneous State Grants	\$6,723.89	\$0.00	\$39,800.00	\$28,269.16	\$41,852.00	4,671.89	\$0.00	4,671.89
516	IDEA-B	\$95,189.23	\$0.00	\$0.00	\$40,460.54	\$103,675.78	(8,486.55)	\$629,486.96	(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)	\$24.64	(1,098.00)
572	Title I - Disadvantaged Children	\$39,204.09	\$0.00	\$0.00	\$4,295.58	\$4,614.92	34,589.17	\$942.32	33,646.85
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	\$858.34	\$858.34	167.51	\$225.00	(57.49)
599	Miscellaneous Federal Grants	\$14,920.79	\$0.00	\$0.00	\$52,600.56	\$75,729.13	(60,808.34)	\$2,009.02	(62,817.36)
	Grand Totals (ALL Funds)	\$24,164,730.17	\$54,576,049.13	\$74,743,164.16	\$4,375,265.14	\$13,913,135.07	\$84,994,759.26	\$5,124,593.33	\$79,870,165.93

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>jh100718</i>							

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	\$0.00	\$148,321.49
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	\$0.00	\$80,000.00
	Total State Funds	\$348,593.00	\$0.00	\$0.00	\$257,888.54
	<u>Federal Grants</u>				
516/9018	IDEA-B Special Education FY18	\$779,949.26	\$0.00	\$0.00	\$770,823.32
551/9018	Title III Limited English Proficiency FY18	\$25,160.37	\$0.00	\$0.00	\$25,160.37
551/9118	Title III immigrant (new in FY18)	\$3,182.79	\$0.00	\$0.00	\$3,182.79
572/9018	Title I FY18	\$273,463.39	\$0.00	\$0.00	\$271,916.00
587/9018	Preschool Special Education FY18	\$18,755.02	\$0.00	\$0.00	\$18,755.02
590/9018	Title II-A Improving Teacher Quality FY18	\$76,458.05	\$0.00	\$0.00	\$73,448.50
599/9118	Title IV-A Student Supp/Academic Enrich (new FY18)	\$10,000.00	\$0.00	\$0.00	\$4,555.71
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	\$0.00	\$1,231,820.02

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Brecksville-Broadview Heights City School District



Cash Reconciliation



August 31, 2018

FINSUM Balance		\$ 84,994,759.26
Bank Balance:		
Citizens Bank - General	\$ 7,019,647.39	
Investments:		
Citizens Bank - Interest Checking	9,582,569.72	
STAR Ohio	2,037,108.80	
Meeder Investment Management	11,308,676.91	
First Federal	4,049,853.54	
STAR Ohio (P/I Bond Proceeds - Building Fund)	44,552,259.98	
STAR Ohio (Bond Retirement)	6,728,323.28	
	\$ 78,258,792.23	
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	
	\$ 4,977.00	
Less: Outstanding Checks-Citizens Bank (General Fund)		(283,141.32)
PNC Charges for Sept, charged in October		(3,224.52)
Intransit		(3,741.52)
Bank Balance		\$ 84,994,759.26

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Brecksville-Broadview Heights City School District

30-Sep-18



Appropriation Summary

100518

"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	\$49,717,199.67	\$419,486.87	\$50,136,686.54	\$12,046,530.07	\$204.53	\$3,323,917.22	34,766,239.25	30.66%
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	\$909,168.89	\$0.00	\$631,491.55	540,667.30	74.02%
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	\$1,651,739.00	\$30,370.00	1,682,109.00	\$250,768.93	\$0.00	\$422,933.02	1,008,407.05	40.05%
007 Special Trust	\$75,000.00	\$0.00	75,000.00	\$62,088.88	\$0.00	\$1,946.12	10,965.00	85.38%
009 Uniform Supplies	\$260,000.00	\$350.00	260,350.00	\$106,427.64	\$0.00	\$58,253.85	95,668.51	63.25%
014 Rotary - Internal Services	\$400,000.00	\$3,533.87	403,533.87	\$24,721.36	\$0.00	\$56,193.64	322,618.87	20.05%
018 Public School Support	\$100,000.00	\$229.00	100,229.00	\$7,454.82	\$0.00	\$18,096.34	74,677.84	25.49%
019 Other Grants	\$146,934.64	\$62.58	146,997.22	\$15,420.37	\$1,250.00	\$8,608.81	122,968.04	16.35%
020 Child Care - Beekeepers Fund	\$494,438.00	\$3,697.69	498,135.69	\$127,181.04	\$0.00	\$10,916.29	360,038.36	27.72%
022 Unclaimed Funds	\$0.00	\$0.00	0.00	\$0.00	\$4,499.60	\$0.00	0.00	0.00%
200 Student Managed Funds	\$300,000.00	\$3,705.50	303,705.50	\$31,668.52	\$44,231.78	\$96,045.19	175,991.79	42.05%
300 District Managed Funds	\$511,852.08	\$10,136.25	521,988.33	\$149,299.03	\$0.00	\$81,468.41	291,220.89	44.21%
401 Auxiliary Services	\$126,082.67	\$89.10	126,171.77	\$1,605.11	\$0.00	\$67,334.16	57,232.50	54.64%
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	\$164,000.00	\$6,247.50	170,247.50	\$41,852.00	\$0.00	\$5,500.00	122,895.50	27.81%
516 IDEA-B	\$720,663.00	\$95,189.23	815,852.23	\$103,675.78	\$0.00	\$629,486.96	82,689.49	89.86%
551 Title III - Limited English Proficiency	\$18,944.95	\$0.00	18,944.95	\$4,256.15	\$0.00	\$24.64	14,664.16	22.60%
572 Title I - Disadvantaged Children	\$283,780.44	\$0.00	283,780.44	\$4,614.92	\$0.00	\$1,536.98	277,628.54	2.17%
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	\$858.34	\$0.00	\$1,126.70	78,328.62	2.47%
599 Miscellaneous Federal Grants	\$244,506.08	\$14,920.79	259,426.87	\$75,729.13	\$0.00	\$2,009.02	181,688.72	29.97%
Totals	\$59,435,494.29	\$1,128,863.94	\$60,564,358.23	\$13,963,320.98	\$50,185.91	\$5,416,888.90	\$41,184,148.35	32.00%

Brecksville-Broadview Heights Board of Education



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



Vendor	Amount	Fund	Description
Educational Service Center	\$ 62,909	various	Special Ed tuition/interpreter
The Illuminating Co.	\$ 58,042	001	Electricity
Connect	\$ 29,522	001	DataMap, Virtual Classroom, Progressbook
Coresource, Inc.	\$ 29,497	various	Dental premiums
Campopiano Roofing, Inc.	\$ 23,920	003	MS roof partial payment
Sendero Therapies	\$ 23,666	001	Occupational/Physical therapy (Special Ed.)
Medina Auto Mall	\$ 23,656	003	Cargo van
Positive Education Program	\$ 23,175	001	Special Ed PEP assist
CPM Educational Program	\$ 20,970	003	MS math program
Bellefaire Jewish Children's Bureau	\$ 19,875	001	Special Ed tuition
Gardiner	\$ 19,642	003	HS Chiller repairs/Central HVAC repairs
Connect	\$ 19,434	001	1st quarter service charge
Lykins Oil Company	\$ 19,432	001	Fuel purchase
Cleveland Hermetic & Supply	\$ 17,107	003	HS/MS refrigerant
Curriculum Associates	\$ 15,300	001	MS I-Ready license
Masteryconnect Inc.	\$ 14,700	001	Assessment license renewal HS
Paladin Protective Systems	\$ 14,070	003	MS camera updates
Scholastic Classroom Magazines	\$ 12,562	various	Scholastic magazines
PTA Engineering Inc.	\$ 12,021	003	MS Guidance air conditioning
Renhill Group	\$ 11,943	001	Substitute teachers
Adler Team Sports	\$ 10,805	300	Lacrosse ,baseball, football misc purchases
Zaner Bloser, Inc.	\$ 10,729	001	Elementary handwriting materials
Citizens Bank (1st payroll)	\$ 18,909.10	various	Medicare contributions - September 2018 #1 Payroll
STRS	\$ 272,434.00	various	Certified retirement Board share contributions
SERS	\$ 111,506.00	various	Classified retirement Board share contributions
Citizens Bank (2nd payroll)	\$ 17,672.47	various	Medicare contributions - September 2018 #2 Payroll
Suburban Health Consortium	\$ 471,367.06	various	Medical and Prescription drug insurance premiums
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