

**Brecksville-Broadview Heights City School District**



**Forecast Comparison - General Operating Fund - August 2013**



|  | August 2013 FCST Estimate | August 2013 Actuals | August 2012 Actuals  | Variance-August 2013 Actuals to Estimate | Explanation of Variance  |
|--|---------------------------|---------------------|----------------------|--|--|
| <b>Revenue:</b>  |                           |                     |                      |  |  |
| 1.010 - General Property Tax (Real Estate)                 | \$ 4,953,118              | \$ 7,734,034        | \$ 9,070,246         | \$ 2,780,916                             | timing of tax collections/distributions from County  |
| 1.020 - Tangible Personal Property Tax                     | \$ -                      | \$ (31,532)         | \$ -                 | \$ (31,532)                              | correction of posting error from FY13 tax settlement   |
| 1.035 - Unrestricted Grants-in-Aid                         | \$ 409,639                | \$ 524,422          | \$ 417,856           | \$ 114,783                               | FCST estimate based upon FY12 data, will be updated for Oct.FCST, received \$105K Casino revenues in August 2013                 |
| 1.040 - Restricted Grants-in-Aid                           | \$ -                      | \$ 758              | \$ 1,516             | \$ 758                                   |  |
| 1.050 - Property Tax Allocation                            | \$ -                      | \$ 4,152            | \$ -                 | \$ 4,152                                 |  |
| 1.060 - All Other Operating Revenues                       | \$ 305,323                | \$ 349,108          | \$ 264,656           | \$ 43,785                                | increase in All-day Kindergarten participation and usage of online payment system for full payment of student participation fees |
| <b>1.070 - Total Revenue</b>                               | <b>\$ 5,668,080</b>       | <b>\$ 8,580,942</b> | <b>\$ 9,754,274</b>  | <b>\$ 2,912,862</b>                      |  |
| <b>Other Financing Sources:</b>                            |                           |                     |                      |  |  |
| 2.010 - Proceeds from Sale of Notes                        | \$ -                      | \$ -                | \$ -                 | \$ -                                     |  |
| 2.050 - Advances In  | \$ -                      | \$ -                | \$ -                 | \$ -                                     |  |
| 2.060 - All Other Financing Sources                        | \$ 18,770                 | \$ (2,995)          | \$ 323,005           | \$ (21,765)                              | adjustment to correct Workers' comp 2012 premium refund posting in July based on AOS Bulletin                                    |
| <b>2.080 Total Revenue and Other Financing Sources</b>     | <b>\$ 5,686,850</b>       | <b>\$ 8,577,947</b> | <b>\$ 10,077,279</b> | <b>\$ 2,891,097</b>                      |  |
| <b>Expenditures:</b>                                       |                           |                     |                      |  |  |
| 3.010 - Personnel Services                                 | \$ 2,755,335              | \$ 2,772,958        | \$ 2,755,335         | \$ (17,623)                              | timing, FCST estimate based upon FY12 data, will be updated for Oct. FCST  |
| 3.020 - Employees' Retirement/Insurance Benefits           | \$ 844,417                | \$ 749,231          | \$ 786,557           | \$ 95,186                                | timing, FCST estimate based upon FY12 data, will be updated for Oct. FCST  |
| 3.030 - Purchased Services                                 | \$ 346,455                | \$ 250,281          | \$ 422,998           | \$ 96,174                                | timing, FCST estimate based upon FY12 data, will be updated for Oct. FCST  |
| 3.040 - Supplies and Materials                             | \$ 145,033                | \$ 142,915          | \$ 149,867           | \$ 2,118                                 |  |
| 3.050 - Capital Outlay                                     | \$ 55,537                 | \$ 15,515           | \$ 8,128             | \$ 40,022                                | timing, FCST estimate based upon FY12 data, will be updated for Oct. FCST  |
| 4.020 - Principal-Notes                                    | \$ 323,005                | \$ 323,005          | \$ 323,005           | \$ -                                     |  |
| 4.060 - Interest and Fiscal Charges                        | \$ 3,230                  | \$ 3,230            | \$ 3,230             | \$ -                                     |  |
| 4.300 - Other Objects                                      | \$ 25,054                 | \$ 16,362           | \$ 61,714            | \$ 8,692                                 |  |
| <b>4.500 - Total Expenditures</b>                          | <b>\$ 4,498,066</b>       | <b>\$ 4,273,497</b> | <b>\$ 4,510,834</b>  | <b>\$ 224,569</b>                        |  |
| <b>Other Financing Uses:</b>                               |                           |                     |                      |  |  |
| 5.010 - Operating Transfers-Out                            | \$ -                      | \$ -                | \$ -                 | \$ -                                     |  |
| 5.020 - Advances Out                                       | \$ -                      | \$ -                | \$ -                 | \$ -                                     |  |
| <b>5.050 - Total Expenditures and Other Financing Uses</b> | <b>\$ 4,498,066</b>       | <b>\$ 4,273,497</b> | <b>\$ 4,510,834</b>  | <b>\$ 224,569</b>                        |  |
| <b>Surplus/(Deficit) for Month</b>                         | <b>\$ 1,188,784</b>       | <b>\$ 4,304,450</b> | <b>\$ 5,566,445</b>  | <b>\$ 3,115,666</b>                      |  |

**Brecksville-Broadview Heights City School District**



**Forecast Comparison - General Operating Fund - August 2013**



**Revenue:**

- 1.010 - General Property Tax (Real Estate)
- 1.020 - Tangible Personal Property Tax
  
- 1.035 - Unrestricted Grants-in-Aid
- 1.040 - Restricted Grants-in-Aid
- 1.050 - Property Tax Allocation

|  | Current FYTD<br>FCST Estimate | Current FYTD<br>Actuals | Prior FYTD<br>Actuals | Variance-Current<br>FYTD Actual to<br>FCST Estimate | Explanation of Variance   |
|--|-------------------------------|-------------------------|-----------------------|---|---|
| 1.010 - General Property Tax (Real Estate) | \$ 14,047,635                 | \$ 13,603,428           | \$ 13,252,632         | \$ (444,207)  | timing of tax collections/distributions from County   |
| 1.020 - Tangible Personal Property Tax     | \$ 8,127                      | \$ (29,530)             | \$ 2,359              | \$ (37,657)   | correction of posting error from FY13 tax settlement  |
| 1.035 - Unrestricted Grants-in-Aid         | \$ 819,938                    | \$ 944,479              | \$ 837,228            | \$ 124,541  | FCST estimate based upon FY12 data, will be updated for Oct.FCST, received \$105K Casino revenues in August 2013  |
| 1.040 - Restricted Grants-in-Aid           | \$ -                          | \$ 1,516                | \$ 1,516              | \$ 1,516  |   |
| 1.050 - Property Tax Allocation            | \$ -                          | \$ 4,152                | \$ -                  | \$ 4,152  |   |
| 1.060 - All Other Operating Revenues       | \$ 329,351                    | \$ 402,455              | \$ 277,706            | \$ 73,104   | timing of receipt of CVCC partnership & South Hills PILOT supplemental payment vs FY13-increase in all day Kindergarten participation and usage of online payment system for full payment of student participation fees |
| <b>1.070 - Total Revenue</b>               | <b>\$ 15,205,051</b>          | <b>\$ 14,926,500</b>    | <b>\$ 14,371,441</b>  | <b>\$ (278,551)</b>                                 |   |

**Other Financing Sources:**

- 2.010 - Proceeds from Sale of Notes
- 2.050 - Advances In
- 2.060 - All Other Financing Sources

**2.080 Total Revenue and Other Financing Sources**

|  |                      |                      |                      |                     |   |
|--|----------------------|----------------------|----------------------|---------------------|---|
| 2.010 - Proceeds from Sale of Notes                    | \$ 323,005           | \$ -                 | \$ 323,005           | \$ (323,005)        | HB264 note eliminated with bond refinancing plan done in FY13 |
| 2.050 - Advances In                                    | \$ -                 | \$ -                 | \$ -                 | \$ -                |   |
| 2.060 - All Other Financing Sources                    | \$ -                 | \$ 96,758            | \$ 194               | \$ 96,758           | Workers' comp 2012 premium refund received                    |
| <b>2.080 Total Revenue and Other Financing Sources</b> | <b>\$ 15,528,056</b> | <b>\$ 15,023,258</b> | <b>\$ 14,694,640</b> | <b>\$ (504,798)</b> |   |

**Expenditures:**

- 3.010 - Personnel Services
  
- 3.020 - Employees' Retirement/Insurance Benefits
- 3.030 - Purchased Services
- 3.040 - Supplies and Materials
- 3.050 - Capital Outlay
- 4.020 - Principal-Notes
- 4.060 - Interest and Fiscal Charges
  
- 4.300 - Other Objects

**4.500 - Total Expenditures**

|  |                     |                     |                     |                   |   |
|--|---------------------|---------------------|---------------------|-------------------|---|
| 3.010 - Personnel Services                       | \$ 4,578,425        | \$ 4,587,880        | \$ 4,578,425        | \$ (9,455)        |   |
| 3.020 - Employees' Retirement/Insurance Benefits | \$ 1,645,617        | \$ 1,515,228        | \$ 1,615,744        | \$ 130,389        | timing, FCST estimate based upon FY12 data, will be updated for Oct. FCST |
| 3.030 - Purchased Services                       | \$ 753,276          | \$ 589,289          | \$ 649,502          | \$ 163,987        | timing, FCST estimate based upon FY12 data, will be updated for Oct. FCST |
| 3.040 - Supplies and Materials                   | \$ 207,508          | \$ 236,947          | \$ 230,083          | \$ (29,439)       | timing, FCST estimate based upon FY12 data, will be updated for Oct. FCST |
| 3.050 - Capital Outlay                           | \$ 61,272           | \$ 15,030           | \$ 8,298            | \$ 46,242         | timing, FCST estimate based upon FY12 data, will be updated for Oct. FCST |
| 4.020 - Principal-Notes                          | \$ 323,005          | \$ 323,005          | \$ 323,005          | \$ -              |   |
| 4.060 - Interest and Fiscal Charges              | \$ 3,230            | \$ 3,230            | \$ 3,230            | \$ -              |   |
| 4.300 - Other Objects                            | \$ 84,139           | \$ 72,414           | \$ 81,754           | \$ 11,725         | timing, FCST estimate based upon FY12 data, will be updated for Oct. FCST |
| <b>4.500 - Total Expenditures</b>                | <b>\$ 7,656,472</b> | <b>\$ 7,343,023</b> | <b>\$ 7,490,041</b> | <b>\$ 313,449</b> |   |

**Other Financing Uses:**

- 5.010 - Operating Transfers-Out
- 5.020 - Advances Out

**5.050 - Total Expenditures and Other Financing Uses**

|  |                     |                     |                     |                   |  |
|--|---------------------|---------------------|---------------------|-------------------|--|
| 5.010 - Operating Transfers-Out                            | \$ -                | \$ -                | \$ -                | \$ -              |  |
| 5.020 - Advances Out                                       | \$ -                | \$ -                | \$ -                | \$ -              |  |
| <b>5.050 - Total Expenditures and Other Financing Uses</b> | <b>\$ 7,656,472</b> | <b>\$ 7,343,023</b> | <b>\$ 7,490,041</b> | <b>\$ 313,449</b> |  |

**Surplus/(Deficit) FYTD**

|                               |                     |                     |                     |                     |  |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|--|
| <b>Surplus/(Deficit) FYTD</b> | <b>\$ 7,871,584</b> | <b>\$ 7,680,235</b> | <b>\$ 7,204,599</b> | <b>\$ (191,349)</b> |  |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|--|

**Brecksville-Broadview Heights City School District**



**Revenue Analysis Report - General Operating Fund Only - FY14**



| 2013 - 2014       | 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              | 5,869,394           | 2,002             | 4,087           | 49,140           | 120          | 420,057                    | -                       | 758                      | 99,753          | 6,445,311           |
| August            | 7,734,034           | (31,532)          | 7,240           | 341,868          | -            | 524,422                    | 4,152                   | 758                      | (2,995)         | 8,577,947           |
| September         | -                   | -                 | -               | -                | -            | -                          | -                       | -                        | -               | -                   |
| October           | -                   | -                 | -               | -                | -            | -                          | -                       | -                        | -               | -                   |
| November          | -                   | -                 | -               | -                | -            | -                          | -                       | -                        | -               | -                   |
| December          | -                   | -                 | -               | -                | -            | -                          | -                       | -                        | -               | -                   |
| January           | -                   | -                 | -               | -                | -            | -                          | -                       | -                        | -               | -                   |
| February          | -                   | -                 | -               | -                | -            | -                          | -                       | -                        | -               | -                   |
| March             | -                   | -                 | -               | -                | -            | -                          | -                       | -                        | -               | -                   |
| April             | -                   | -                 | -               | -                | -            | -                          | -                       | -                        | -               | -                   |
| May               | -                   | -                 | -               | -                | -            | -                          | -                       | -                        | -               | -                   |
| June              | -                   | -                 | -               | -                | -            | -                          | -                       | -                        | -               | -                   |
| <b>Totals</b>     | <b>\$13,603,428</b> | <b>(\$29,530)</b> | <b>\$11,327</b> | <b>\$391,008</b> | <b>\$120</b> | <b>\$944,479</b>           | <b>\$4,152</b>          | <b>\$1,516</b>           | <b>\$96,758</b> | <b>\$15,023,258</b> |
| <b>% of Total</b> | <b>90.55%</b>       | <b>-0.20%</b>     | <b>0.08%</b>    | <b>2.60%</b>     | <b>0.00%</b> | <b>6.29%</b>               | <b>0.03%</b>            | <b>0.01%</b>             | <b>0.64%</b>    |                     |

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

## Brecksville-Broadview Heights City School District



### Expenditure Analysis Report - General Operating Fund - FY14



| 2013-2014         | Salaries           | Benefits           | Services         | Supplies         | Equipment       | Dues/<br>Fees   | Non-<br>Operating* | Total<br>Expenses  |
|-------------------|--------------------|--------------------|------------------|------------------|-----------------|-----------------|--------------------|--------------------|
| July              | 1,814,922          | 765,997            | 339,008          | 94,032           | (485)           | 56,052          | -                  | 3,069,526          |
| August            | 2,772,958          | 749,231            | 250,281          | 142,915          | 15,515          | 16,362          | 326,235            | 4,273,497          |
| September         | -                  | -                  | -                | -                | -               | -               | -                  | -                  |
| October           | -                  | -                  | -                | -                | -               | -               | -                  | -                  |
| November          | -                  | -                  | -                | -                | -               | -               | -                  | -                  |
| December          | -                  | -                  | -                | -                | -               | -               | -                  | -                  |
| January           | -                  | -                  | -                | -                | -               | -               | -                  | -                  |
| February          | -                  | -                  | -                | -                | -               | -               | -                  | -                  |
| March             | -                  | -                  | -                | -                | -               | -               | -                  | -                  |
| April             | -                  | -                  | -                | -                | -               | -               | -                  | -                  |
| May               | -                  | -                  | -                | -                | -               | -               | -                  | -                  |
| June              | -                  | -                  | -                | -                | -               | -               | -                  | -                  |
| <b>TOTALS</b>     | <b>\$4,587,880</b> | <b>\$1,515,228</b> | <b>\$589,289</b> | <b>\$236,947</b> | <b>\$15,030</b> | <b>\$72,414</b> | <b>\$326,235</b>   | <b>\$7,343,023</b> |
| <b>% of Total</b> | <b>62.48%</b>      | <b>20.63%</b>      | <b>8.03%</b>     | <b>3.23%</b>     | <b>0.20%</b>    | <b>0.99%</b>    | <b>4.44%</b>       |                    |

*\*Non-Operating expenses include advances and transfers out, and HB264 Notes principal and interest.*

Operating Fund includes General Fund (001) only for FY2014

rb 09/09/13

## Brecksville-Broadview Heights City School District

August 31, 2013



FINSUM Financial Summary

rb 09/09/13

*"where fine education is a heritage"*

| Fund | Fund Name                               | Beginning<br>Balance<br>7/1/2013 | Monthly<br>Receipts   | Fiscal Year<br>To Date<br>Receipts | Monthly<br>Expenditures | Fiscal Year<br>To Date<br>Expenditures | Current<br>Fund<br>Balance | Current<br>Encumbrances | Unencumbered<br>Fund<br>Balance |
|------|---|----------------------------------|-----------------------|------------------------------------|-------------------------|--|----------------------------|-------------------------|---------------------------------|
| 001  | General Fund                            | \$10,256,822.98                  | \$8,577,946.38        | \$15,023,257.14                    | \$4,273,497.20          | \$7,343,024.02                         | \$17,937,056.10            | \$2,792,579.64          | \$15,144,476.46                 |
| 002  | Bond Retirement                         | \$2,578,441.36                   | \$658,505.93          | \$1,114,613.16                     | \$0.00                  | \$0.00                                 | 3,693,054.52               | \$0.00                  | 3,693,054.52                    |
| 003  | Permanent Improvement                   | \$2,425,165.98                   | \$389,222.34          | \$683,942.97                       | \$422,745.12            | \$1,140,935.97                         | 1,968,172.98               | \$851,904.63            | 1,116,268.35                    |
| 004  | Building Fund                           | \$34,929.43                      | \$0.00                | \$0.00                             | \$0.00                  | \$0.00                                 | 34,929.43                  | \$0.00                  | 34,929.43                       |
| 006  | Food Service                            | \$399,218.23                     | \$124,917.98          | \$164,375.55                       | \$77,644.68             | \$119,661.19                           | 443,932.59                 | \$336,512.55            | 107,420.04                      |
| 007  | Special Trust                           | \$103,087.99                     | \$12.56               | \$3,570.92                         | \$500.00                | \$60,290.00                            | 46,368.91                  | \$0.00                  | 46,368.91                       |
| 009  | Uniform Supplies                        | \$195,901.22                     | \$10,382.58           | \$17,198.37                        | \$77,027.44             | \$95,330.31                            | 117,769.28                 | \$78,199.43             | 39,569.85                       |
| 014  | Rotary - Internal Services              | \$112,598.35                     | \$700.00              | \$1,881.00                         | \$9,725.33              | \$11,090.28                            | 103,389.07                 | \$4,145.72              | 99,243.35                       |
| 018  | Public School Support                   | \$151,692.42                     | \$6,796.15            | \$9,364.90                         | \$5,650.97              | \$8,114.52                             | 152,942.80                 | \$5,527.77              | 147,415.03                      |
| 019  | Other Grants                            | \$184,096.89                     | \$19.70               | \$35,019.70                        | \$4,598.36              | \$5,787.39                             | 213,329.20                 | \$2,657.52              | 210,671.68                      |
| 020  | Child Care Fund                         | \$61,833.48                      | \$35,739.03           | \$78,199.58                        | \$60,493.43             | \$104,413.87                           | 35,619.19                  | \$10,389.64             | 25,229.55                       |
| 022  | Unclaimed Funds                         | \$7,928.97                       | \$0.00                | \$0.00                             | \$0.00                  | \$0.00                                 | 7,928.97                   | \$0.00                  | 7,928.97                        |
| 200  | Student Managed Funds                   | \$140,819.78                     | \$446.89              | \$1,978.82                         | \$13,042.52             | \$19,679.72                            | 123,118.88                 | \$56,272.30             | 66,846.58                       |
| 300  | District Managed Funds                  | \$179,124.75                     | \$11,097.64           | \$11,584.13                        | \$21,970.99             | \$27,967.19                            | 162,741.69                 | \$84,778.73             | 77,962.96                       |
| 401  | Auxiliary Services                      | \$53,051.18                      | \$78,588.18           | \$78,595.71                        | \$4,017.83              | \$19,837.98                            | 111,808.91                 | \$157,138.63            | (45,329.72)                     |
| 451  | OneNet (Data Communication)             | \$0.00                           | \$0.00                | \$0.00                             | \$0.00                  | \$0.00                                 | 0.00                       | \$0.00                  | 0.00                            |
| 506  | Race To The Top-Resident Educator       | \$0.00                           | \$0.00                | \$0.00                             | \$0.00                  | \$0.00                                 | 0.00                       | \$0.00                  | 0.00                            |
| 516  | IDEA-B                                  | \$45,556.88                      | \$23,072.70           | \$23,147.15                        | \$29,826.79             | \$101,437.65                           | (32,733.62)                | \$491,344.95            | (524,078.57)                    |
| 533  | Title II-D Technology                   | \$0.00                           | \$0.00                | \$0.00                             | \$0.00                  | \$0.00                                 | 0.00                       | \$0.00                  | 0.00                            |
| 551  | Title III - Limited English Proficiency | (\$7,566.09)                     | \$0.00                | \$10,035.01                        | \$34.48                 | \$1,175.90                             | 1,293.02                   | \$788.00                | 505.02                          |
| 572  | Title I - Disadvantaged Children        | (\$62,542.12)                    | \$0.00                | \$69,097.42                        | \$15,029.27             | \$25,719.53                            | (19,164.23)                | \$720.08                | (19,884.31)                     |
| 587  | Preschool                               | \$608.18                         | \$0.00                | \$0.00                             | \$0.00                  | \$0.00                                 | 608.18                     | \$0.00                  | 608.18                          |
| 590  | Title II-A - Improving Teacher Quality  | \$818.87                         | (\$88.10)             | \$0.00                             | (\$88.10)               | \$167.25                               | 651.62                     | \$106.56                | 545.06                          |
| 599  | Miscellaneous Federal Grants            | \$11,296.17                      | \$3,695.71            | \$3,695.71                         | \$10,365.18             | \$20,197.81                            | (5,205.93)                 | \$7,342.66              | (12,548.59)                     |
|      | <b>Grand Totals (ALL Funds)</b>         | <b>\$16,872,884.90</b>           | <b>\$9,921,055.67</b> | <b>\$17,329,557.24</b>             | <b>\$5,026,081.49</b>   | <b>\$9,104,830.58</b>                  | <b>\$25,097,611.56</b>     | <b>\$4,880,408.81</b>   | <b>\$20,217,202.75</b>          |

**Brecksville-Broadview Heights Board of Education**



**Approved Funds for 2013/2014**



This report is a listing of all grant funds authorized and received throughout the 2013/2014 fiscal year.

| Fund                      | Description                                | Authorized Amount     | Non-Public Authorized Amount | Monthly Amount Received | Amount Received FY-to-date |
|---------------------------|--|-----------------------|------------------------------|-------------------------|----------------------------|
| <i>State Grants</i>       |  |                       |                              |                         |                            |
| 451/9014                  | Network Connectivity Subsidy               | \$0.00                | \$0.00                       | \$0.00                  | \$0.00                     |
| <i>Auxiliary Services</i> |  |                       |                              |                         |                            |
| 401/9014                  | Assumption                                 | \$207,050.20          | \$207,050.20                 | \$51,762.55             | \$51,762.55                |
| 401/9114                  | Lawrence School                            | \$61,240.20           | \$61,240.20                  | \$15,310.05             | \$15,310.05                |
| 401/9214                  | South Suburban Mont.                       | \$45,930.15           | \$45,930.15                  | \$11,482.54             | \$11,482.54                |
|                           | <b>Total State Funds</b>                   | <b>\$314,220.55</b>   | <b>\$314,220.55</b>          | <b>\$78,555.14</b>      | <b>\$78,555.14</b>         |
| <i>Federal Grants</i>     |  |                       |                              |                         |                            |
| 516/9550                  | IDEA-B Special Education FY13              | \$830,861.56          | \$6,716.44                   | \$23,147.15             | \$23,147.15                |
| 516/9014                  | IDEA-B Special Education FY14              | \$731,080.17          | \$12,034.44                  | \$0.00                  | \$0.00                     |
| 551/9311                  | Title III Limited English Proficiency-FY13 | \$25,036.71           | \$0.00                       | \$0.00                  | \$10,035.01                |
| 551/9014                  | Title III Limited English Proficiency-FY14 | \$15,900.00           | \$0.00                       | \$0.00                  | \$0.00                     |
| 572/9604                  | Title I FY13                               | \$284,300.90          | \$3,656.82                   | \$0.00                  | \$69,097.42                |
| 572/9014                  | Title I FY14                               | \$268,266.32          | \$1,820.75                   | \$0.00                  | \$0.00                     |
| 587/9553                  | Preschool Special Education FY13           | \$20,733.80           | \$0.00                       | \$0.00                  | \$0.00                     |
| 587/9014                  | Preschool Special Education FY14           | \$20,188.66           | \$0.00                       | \$0.00                  | \$0.00                     |
| 590/9606                  | Title II-A Improving Teacher Quality FY13  | \$69,349.83           | \$255.35                     | \$0.00                  | \$0.00                     |
| 590/9014                  | Title II-A Improving Teacher Quality FY14  | \$61,858.45           | \$326.11                     | \$0.00                  | \$0.00                     |
| 599/94(5)28               | Drug Free Education                        | \$148,382.10          | \$0.00                       | \$0.00                  | \$0.00                     |
| 599/9429                  | Mentoring                                  | \$75,000.00           | \$0.00                       | \$3,695.71              | \$3,695.71                 |
|                           | <b>Total Federal Funds</b>                 | <b>\$2,550,958.50</b> | <b>\$24,809.91</b>           | <b>\$26,842.86</b>      | <b>\$105,975.29</b>        |

**Brecksville-Broadview Heights Board of Education**

**Record of Advances for 2013/2014**



*as of 08/31/13*

| INITIAL ADVANCE INFORMATION         |                  |           |          |                     |                     | ADVANCE RETURN |                     |
|-------------------------------------|------------------|-----------|----------|---------------------|---------------------|----------------|---------------------|
| Date Approved                       | Board Resolution | FROM Fund | TO Fund  | Fund Name           | Amount              | Date Returned  | Amount              |
| 6/24/2013                           | 2013-71          | 001       | 009/9102 | High School US Fund | \$50,000.00         |                |                     |
| 6/24/2013                           | 2013-71          | 001       | 009/9104 | Chippewa US Fund    | \$15,000.00         |                |                     |
| 6/24/2013                           | 2013-71          | 001       | 009/9105 | Highland US Fund    | \$15,000.00         |                |                     |
| 6/24/2013                           | 2013-71          | 001       | 009/9106 | Hilton US Fund      | \$15,000.00         |                |                     |
| 6/24/2013                           | 2013-71          | 001       | 009/9107 | Central US Fund     | \$15,000.00         |                |                     |
|                                     |                  |           |          |                     |                     |                |                     |
| <b>TOTAL Advances for 2013-2014</b> |                  |           |          |                     | <b>\$110,000.00</b> |                | <b>\$0.00</b>       |
| <b>Advances Outstanding</b>         |                  |           |          |                     |                     |                | <b>\$110,000.00</b> |

*rb 09/09/13*

**Brecksville-Broadview Heights City School District**



**Cash Reconciliation**



**August 31, 2013**

**FINSUM Balance** \$ 25,099,493.39

**Bank Balance:**

|                                |              |              |
|--------------------------------|--------------|--------------|
| Charter One - General          | 7,984,053.21 |              |
| Charter One - Student Activity | 568.22       |              |
|                                | <hr/>        |              |
|                                |              | 7,984,621.43 |

**Investments:**

|                             |               |               |
|-----------------------------|---------------|---------------|
| STAR Ohio                   | 1,881.87      |               |
| Agency Notes(US Bank/Baird) | 12,200,871.20 |               |
| First Federal               | 5,001,308.87  |               |
| PNC Bank                    | 267,299.90    |               |
|                             | <hr/>         |               |
|                             |               | 17,471,361.84 |

**Petty Cash:**

|                  |        |          |
|------------------|--------|----------|
| Chippewa         | 100.00 |          |
| Highland Drive   | 100.00 |          |
| Hilton           | 100.00 |          |
| Central School   | 100.00 |          |
| Middle School    | 150.00 |          |
| Student Activity | 150.00 |          |
| High School      | 150.00 |          |
| Transportation   | 150.00 |          |
| Board Office     | 150.00 |          |
| Beekeepers       | 150.00 |          |
|                  | <hr/>  |          |
|                  |        | 1,300.00 |

**Change Fund:**

|   |              |
|---|--------------|
| Less: o/s Charter Stud. Act.            | (490.43)     |
| Less: o/s checks from Charter           | (357,299.45) |
| Outstanding Deposits/Other Adjustments: |              |

|       |      |
|-------|------|
| <hr/> | 0.00 |
|-------|------|

**Bank Balance** \$ 25,099,493.39

**Variance** \$ -



## Brecksville-Broadview Heights City School District

August 31, 2013



Appropriation Summary

rb 09/09/13

*"where fine education is a heritage"*

| Fund  | FYTD<br>Appropriated   | Prior FY<br>Carryover<br>Encumbrances | FYTD<br>Expendable     | FYTD<br>Actual<br>Expenditures | MTD<br>Actual<br>Expenditures | Current<br>Encumbrances | FYTD<br>Unencumbered<br>Balance | FYTD<br>Percent<br>Exp/Enc |
|---|------------------------|---------------------------------------|------------------------|--------------------------------|-------------------------------|-------------------------|---------------------------------|----------------------------|
| 001 General Fund                            | \$47,028,488.00        | \$272,370.60                          | \$47,300,858.60        | \$7,343,024.02                 | \$4,273,497.20                | \$2,792,579.64          | 37,165,254.94                   | 21.43%                     |
| 002 Bond Retirement                         | \$6,003,064.00         | \$0.00                                | 6,003,064.00           | \$0.00                         | \$0.00                        | \$0.00                  | 6,003,064.00                    | 0.00%                      |
| 003 Permanent Improvement                   | \$3,736,421.00         | \$760,825.87                          | 4,497,246.87           | \$1,140,935.97                 | \$422,745.12                  | \$851,904.63            | 2,504,406.27                    | 44.31%                     |
| 004 Building Fund                           | \$12,924.00            | \$0.00                                | 12,924.00              | \$0.00                         | \$0.00                        | \$0.00                  | 12,924.00                       | 0.00%                      |
| 006 Food Service                            | \$1,708,100.00         | \$13,363.68                           | 1,721,463.68           | \$119,661.19                   | \$77,644.68                   | \$336,512.55            | 1,265,289.94                    | 26.50%                     |
| 007 Special Trust                           | \$63,681.00            | \$0.00                                | 63,681.00              | \$60,290.00                    | \$500.00                      | \$0.00                  | 3,391.00                        | 94.68%                     |
| 009 Uniform Supplies                        | \$371,246.00           | \$2,681.42                            | 373,927.42             | \$95,330.31                    | \$77,027.44                   | \$78,199.43             | 200,397.68                      | 46.41%                     |
| 014 Rotary - Internal Services              | \$405,661.00           | \$1,135.00                            | 406,796.00             | \$11,090.28                    | \$9,725.33                    | \$4,145.72              | 391,560.00                      | 3.75%                      |
| 018 Public School Support                   | \$151,449.00           | \$3,677.38                            | 155,126.38             | \$8,114.52                     | \$5,650.97                    | \$5,527.77              | 141,484.09                      | 8.79%                      |
| 019 Other Grants                            | \$25,739.63            | \$1,145.62                            | 26,885.25              | \$5,787.39                     | \$4,598.36                    | \$2,657.52              | 18,440.34                       | 31.41%                     |
| 020 Child Care Fund                         | \$504,176.50           | \$5,191.30                            | 509,367.80             | \$104,413.87                   | \$60,493.43                   | \$10,389.64             | 394,564.29                      | 22.54%                     |
| 022 Unclaimed Funds                         | \$7,900.00             | \$0.00                                | 7,900.00               | \$0.00                         | \$0.00                        | \$0.00                  | 7,900.00                        | 0.00%                      |
| 200 Student Managed Funds                   | \$227,189.00           | \$5,227.38                            | 232,416.38             | \$19,679.72                    | \$13,042.52                   | \$56,272.30             | 156,464.36                      | 32.68%                     |
| 300 District Managed Funds                  | \$334,617.00           | \$24,877.35                           | 359,494.35             | \$27,967.19                    | \$21,970.99                   | \$84,778.73             | 246,748.43                      | 31.36%                     |
| 401 Auxiliary Services                      | \$300,112.50           | \$53,017.96                           | 353,130.46             | \$19,837.98                    | \$4,017.83                    | \$157,138.63            | 176,153.85                      | 50.12%                     |
| 451 OneNet (Data Communication)             | \$10,800.00            | \$0.00                                | 10,800.00              | \$0.00                         | \$0.00                        | \$0.00                  | 10,800.00                       | 0.00%                      |
| 506 Race To The Top-Resident Educator       | \$0.00                 | \$0.00                                | 0.00                   | \$0.00                         | \$0.00                        | \$0.00                  | 0.00                            | #DIV/0!                    |
| 516 IDEA-B                                  | \$814,612.84           | \$36,606.92                           | 851,219.76             | \$101,437.65                   | \$29,826.79                   | \$491,344.95            | 258,437.16                      | 69.64%                     |
| 533 Title II-D Technology                   | \$0.00                 | \$0.00                                | 0.00                   | \$0.00                         | \$0.00                        | \$0.00                  | 0.00                            | #DIV/0!                    |
| 551 Title III - Limited English Proficiency | \$16,204.00            | \$2,468.92                            | 18,672.92              | \$1,175.90                     | \$34.48                       | \$788.00                | 16,709.02                       | 10.52%                     |
| 572 Title I - Disadvantaged Children        | \$282,599.84           | \$0.00                                | 282,599.84             | \$25,719.53                    | \$15,029.27                   | \$720.08                | 256,160.23                      | 9.36%                      |
| 587 Preschool                               | \$20,974.36            | \$0.00                                | 20,974.36              | \$0.00                         | \$0.00                        | \$0.00                  | 20,974.36                       | 0.00%                      |
| 590 Title II-A - Improving Teacher Quality  | \$66,568.66            | \$340.35                              | 66,909.01              | \$167.25                       | (\$88.10)                     | \$106.56                | 66,635.20                       | 0.41%                      |
| 599 Miscellaneous Federal Grants            | \$32,587.00            | \$11,296.17                           | 43,883.17              | \$20,197.81                    | \$10,365.18                   | \$7,342.66              | 16,342.70                       | 62.76%                     |
| <b>Totals</b>                               | <b>\$62,125,115.33</b> | <b>\$1,194,225.92</b>                 | <b>\$63,319,341.25</b> | <b>\$9,104,830.58</b>          | <b>\$5,026,081.49</b>         | <b>\$4,880,408.81</b>   | <b>\$49,334,101.86</b>          | <b>22.09%</b>              |

**Brecksville-Broadview Heights Board of Education**



**Check Register for Checks > \$9,999.99  
August 2013**



| <b>Vendor</b>                       | <b>Amount</b> | <b>Fund</b> | <b>Description</b>                 |
|-------------------------------------|---------------|-------------|------------------------------------|
| Bellefaire Jewish Children's Bureau | \$ 17,850.00  | various     | Special Ed tuition/ESY             |
| Coleman Trucking                    | \$ 25,500.00  | 003         | Asbestos abatement-Middle School   |
| North Coast Council                 | \$ 14,130.00  | 001         | Internet services 2013-2014        |
| XPEDX                               | \$ 20,748.00  | 001         | Paper                              |
| CDW Government                      | \$ 42,459.00  | 003         | Instructional Technology equipment |
| McGraw-Hill School Education        | \$ 38,072.40  | 003         | Textbooks                          |
| McGraw-Hill School Education        | \$ 20,552.75  | 003         | Textbooks                          |
| McGraw-Hill School Education        | \$ 43,071.16  | 003         | Textbooks                          |
| McGraw-Hill School Education        | \$ 37,425.30  | 003         | Textbooks                          |
| McGraw-Hill School Education        | \$ 34,854.12  | 003         | Textbooks                          |
| Sovereign Industries                | \$ 13,202.00  | various     | Floor scrubber                     |
| Herff Jones                         | \$ 10,295.46  | 200         | Final payment 2013 yearbook        |
| Perrin Asphalt                      | \$ 22,140.00  | 003         | Concrete/asphalt repairs           |
| Renaissance Learning Inc.           | \$ 44,048.22  | 001         | Student assessment software        |
| Williams Sports Floors              | \$ 13,465.00  | 003         | Work on HS auxiliary gym floor     |
| The Illuminating Co.                | \$ 34,806.56  | 001         | Electricity                        |
| Meyers Painting                     | \$ 10,000.00  | 006         | Painting/MS prep area              |
| Fisher & Phillips                   | \$ 15,795.08  | 001         | Legal Fees                         |
| Ohio Schools Council-Gas            | \$ 13,815.47  | 001         | Natural gas program                |
| Power Alarm, Inc.                   | \$ 22,552.74  | 003         | Security alarm installation - HS   |
| Sherwin Williams                    | \$ 12,626.45  | various     | Fieldlazer & marking paint         |
| Coresource Inc                      | \$ 31,403.49  | various     | Dental premiums                    |
| Charter One                         | \$ 13,948.84  | various     | Payroll medicare tax               |
| Charter One                         | \$ 13,748.92  | various     | Payroll medicare tax               |
|                                     |               |             |                                    |
|                                     |               |             |                                    |
|                                     |               |             |                                    |
|                                     |               |             |                                    |
|                                     |               |             |                                    |
| rb 09/09/13                         |               |             |                                    |