

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July 2015



July 2015 FCST Estimate	July 2015 Actuals	July 2014 Actuals	Variance-July 2015 Actuals to Estimate	Explanation of Variance
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Revenue:

1.010 - General Property Tax (Real Estate)	\$ 9,640,526	\$ 9,761,000	\$ 9,640,526	\$ 120,474	timing of tax advance proceeds from County
1.020 - Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 425,308	\$ 421,978	\$ 423,656	\$ (3,330)	
1.040 - Restricted Grants-in-Aid	\$ 845	\$ 551	\$ 409,856	\$ (294)	
1.050 - Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	
1.060 - All Other Operating Revenues	\$ 45,054	\$ 58,385	\$ 45,054	\$ 13,331	timing of tuition, all-day K, PTP, and interest earning
1.070 - Total Revenue	\$ 10,111,733	\$ 10,241,914	\$ 10,519,092	\$ 130,181	

Other Financing Sources:

2.010 - Proceeds from Sale of Notes	\$ -	\$ -	\$ -	\$ -	
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ 5,400	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 10,111,733	\$ 10,241,914	\$ 10,524,492	\$ 130,181	

Expenditures:

3.010 - Personnel Services	\$ 1,773,350	\$ 2,704,810	\$ 1,787,738	\$ (931,460)	3 pay month in July 2015 for FY16 vs August during FY15 was not adjusted for FY16 monthly FCST estimates
3.020 - Employees' Retirement/Insurance Benefits	\$ 771,228	\$ 755,464	\$ 758,573	\$ 15,764	timing of STRS deductions, insurance changes for new and departing employees
3.030 - Purchased Services	\$ 503,814	\$ 304,744	\$ 503,814	\$ 199,070	timing, FY16 monthly expenditures based on FY15 actuals
3.040 - Supplies and Materials	\$ 86,371	\$ 102,425	\$ 149,059	\$ (16,054)	timing, FY16 monthly expenditures based on FY15 actuals
3.050 - Capital Outlay	\$ 1,238	\$ 291	\$ 1,238	\$ 947	
4.020 - Principal-Notes	\$ -	\$ -	\$ -	\$ -	
4.060 - Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	
4.300 - Other Objects	\$ 14,540	\$ 18,973	\$ 14,540	\$ (4,433)	
4.500 - Total Expenditures	\$ 3,150,541	\$ 3,886,707	\$ 3,214,962	\$ (736,166)	

Other Financing Uses:

5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ 40,000	\$ -	\$ (40,000)	Advance needed in July for fund 009 purchases to avoid negative balance, will be repaid within FY
5.050 - Total Expenditures and Other Financing Uses	\$ 3,150,541	\$ 3,926,707	\$ 3,214,962	\$ (776,166)	

Surplus/(Deficit) for Month

	\$ 6,961,192	\$ 6,315,207	\$ 7,309,530	\$ (645,985)	
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Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July 2015



	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)	\$ 9,640,526	\$ 9,761,000	\$ 9,640,526	\$ 120,474	timing of tax advance proceeds from County
1.020 - Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 425,308	\$ 421,978	\$ 423,656	\$ (3,330)	
1.040 - Restricted Grants-in-Aid	\$ 845	\$ 551	\$ 409,856	\$ (294)	
1.050 - Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	
1.060 - All Other Operating Revenues	\$ 45,054	\$ 58,385	\$ 45,054	\$ 13,331	timing of tuition, all-day K, PTP, and interest earning
1.070 - Total Revenue	\$ 10,111,733	\$ 10,241,914	\$ 10,519,092	\$ 130,181	
Other Financing Sources:					
2.010 - Proceeds from Sale of Notes	\$ -	\$ -	\$ -	\$ -	
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ 5,400	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 10,111,733	\$ 10,241,914	\$ 10,524,492	\$ 130,181	
Expenditures:					
3.010 - Personnel Services	\$ 1,773,350	\$ 2,704,810	\$ 1,787,738	\$ (931,460)	3 pay month in July 2015 for FY16 vs August during FY15 was not adjusted for FY16 monthly FCST estimates
3.020 - Employees' Retirement/Insurance Benefits	\$ 771,228	\$ 755,464	\$ 758,573	\$ 15,764	timing of STRS deductions, insurance changes for new and departing employees
3.030 - Purchased Services	\$ 503,814	\$ 304,744	\$ 503,814	\$ 199,070	timing, FY16 monthly expenditures based on FY15 actuals
3.040 - Supplies and Materials	\$ 86,371	\$ 102,425	\$ 149,059	\$ (16,054)	timing, FY16 monthly expenditures based on FY15 actuals
3.050 - Capital Outlay	\$ 1,238	\$ 291	\$ 1,238	\$ 947	
4.020 - Principal-Notes	\$ -	\$ -	\$ -	\$ -	
4.060 - Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	
4.300 - Other Objects	\$ 14,540	\$ 18,973	\$ 14,540	\$ (4,433)	
4.500 - Total Expenditures	\$ 3,150,541	\$ 3,886,707	\$ 3,214,962	\$ (736,166)	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ 40,000	\$ -	\$ (40,000)	Advance needed in July for fund 009 purchases to avoid negative balance, will be repaid within FY
5.050 - Total Expenditures and Other Financing Uses	\$ 3,150,541	\$ 3,926,707	\$ 3,214,962	\$ (776,166)	
Surplus/(Deficit) FYTD	\$ 6,961,192	\$ 6,315,207	\$ 7,309,530	\$ (645,985)	

Brecksville-Broadview Heights City School District



Revenue Analysis Report - General Operating Fund Only - FY16



2015 - 2016	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	9,761,000	-	835	55,984	1,566	421,978	-	551	-	10,241,914
August	-	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-
Totals	\$9,761,000	\$0	\$835	\$55,984	\$1,566	\$421,978	\$0	\$551	\$0	\$10,241,914
% of Total	95.30%	0.00%	0.01%	0.55%	0.02%	4.12%	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 - FY16



2015-2016	Salaries	Benefits	Services	Supplies	Equipment	Dues/ Fees	Non- Operating*	Total Expenses
July	2,704,810	755,464	304,744	102,425	291	18,973	40,000	3,926,707
August	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
TOTALS	\$2,704,810	\$755,464	\$304,744	\$102,425	\$291	\$18,973	\$40,000	\$3,926,707
% of Total	68.88%	19.24%	7.76%	2.61%	0.01%	0.48%	1.02%	

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

Operating Fund includes General Fund (001) only for FY2016

rb080615

Brecksville-Broadview Heights City School District

July 31, 2015



FINSUMM Financial Summary

rb080615

"where fine education is a heritage"

Fund	Fund Name	Beginning Balance 7/1/2015	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	\$10,103,705.16	\$10,241,996.36	\$10,241,996.36	\$3,926,790.19	\$3,926,790.19	\$16,418,911.33	\$3,117,753.09	\$13,301,158.24
002	Bond Retirement	\$3,253,726.48	\$700,000.00	\$700,000.00	\$0.00	\$0.00	3,953,726.48	\$0.00	3,953,726.48
003	Permanent Improvement	\$948,139.41	\$484,000.00	\$484,000.00	\$241,586.15	\$241,586.15	1,190,553.26	\$856,687.69	333,865.57
004	Building Fund	\$150,953.36	\$5,000.00	\$5,000.00	\$136,000.00	\$136,000.00	19,953.36	\$0.00	19,953.36
006	Food Service	\$367,986.08	\$1,958.14	\$1,958.14	\$56,206.38	\$56,206.38	313,737.84	\$5,765.00	307,972.84
007	Special Trust	\$89,587.23	\$500.53	\$500.53	\$66,999.99	\$66,999.99	23,087.77	\$2,200.00	20,887.77
009	Uniform Supplies	\$119,404.78	\$52,052.42	\$52,052.42	\$18,479.85	\$18,479.85	152,977.35	\$139,797.13	13,180.22
014	Rotary - Internal Services	\$136,276.93	\$4,644.50	\$4,644.50	\$2,286.64	\$2,286.64	138,634.79	\$34,253.25	104,381.54
018	Public School Support	\$140,784.71	\$920.05	\$920.05	\$149.90	\$149.90	141,554.86	\$23,574.82	117,980.04
019	Other Grants	\$207,230.45	\$1,413.75	\$1,413.75	\$11,883.19	\$11,883.19	196,761.01	\$25,273.09	171,487.92
020	Child Care Fund	\$98,887.29	\$46,734.75	\$46,734.75	\$56,253.58	\$56,253.58	89,368.46	\$18,856.51	70,511.95
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	\$137,172.80	\$2,519.75	\$2,519.75	\$370.94	\$370.94	139,321.61	\$49,473.17	89,848.44
300	District Managed Funds	\$216,204.11	\$25,978.94	\$25,978.94	\$15,707.65	\$15,707.65	226,475.40	\$118,599.93	107,875.47
401	Auxiliary Services	\$50,112.65	\$0.77	\$0.77	\$29,024.62	\$29,024.62	21,088.80	\$31,216.94	(10,128.14)
451	OneNet (Data Communication)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
499	Miscellaneous State Grants	\$16,789.67	\$0.00	\$0.00	\$3,569.44	\$3,569.44	13,220.23	\$13,220.23	0.00
516	IDEA-B	\$36,434.87	\$0.00	\$0.00	\$16,570.49	\$16,570.49	19,864.38	\$28,493.61	(8,629.23)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
572	Title I - Disadvantaged Children	\$18,826.95	\$0.00	\$0.00	\$21,750.25	\$21,750.25	(2,923.30)	\$2,786.62	(5,709.92)
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	\$5,965.30	\$0.00	\$0.00	\$4,415.63	\$4,415.63	1,549.67	\$800.00	749.67
599	Miscellaneous Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
	Grand Totals (ALL Funds)	\$16,106,117.20	\$11,567,719.96	\$11,567,719.96	\$4,608,044.89	\$4,608,044.89	\$23,065,792.27	\$4,468,751.08	\$18,597,041.19

Brecksville-Broadview Heights Board of Education



Approved Funds for 2015/2016



This report is a listing of all grant funds authorized and received throughout the 2015/2016 fiscal year.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received FY-to-date
	<i>State Grants</i>				
451/9016	Network Connectivity Subsidy	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Auxiliary Services</i>				
401/9016	Assumption	\$0.00	\$0.00	\$0.00	\$0.00
401/9116	Lawrence School	\$0.00	\$0.00	\$0.00	\$0.00
401/9216	South Suburban Mont.	\$0.00	\$0.00	\$0.00	\$0.00
	Total State Funds	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Federal Grants</i>				
516/9016	IDEA-B Special Education FY16	\$728,523.07	\$7,396.17	\$0.00	\$0.00
516/9015	IDEA-B Special Education FY15	\$770,074.29	\$12,034.42	\$0.00	\$0.00
551/9016	Title III Limited English Proficiency FY16	\$11,479.07	\$0.00	\$0.00	\$0.00
551/9015	Title III Limited English Proficiency FY15	\$14,496.57	\$0.00	\$0.00	\$0.00
572/9016	Title I FY16	\$285,827.00	\$4,018.80	\$0.00	\$0.00
572/9015	Title I FY15	\$314,929.97	\$0.00	\$0.00	\$0.00
587/9016	Preschool Special Education FY16	\$20,192.98	\$0.00	\$0.00	\$0.00
587/9015	Preschool Special Education FY15	\$20,190.02	\$0.00	\$0.00	\$0.00
590/9016	Title II-A Improving Teacher Quality FY16	\$60,047.77	\$3,064.58	\$0.00	\$0.00
590/9015	Title II-A Improving Teacher Quality FY15	\$63,805.40	\$316.00	\$0.00	\$0.00
	Total Federal Funds	\$2,289,566.14	\$26,829.97	\$0.00	\$0.00

rb080615

Brecksville-Broadview Heights Board of Education

Record of Advances for 2015/2016



as of 07/31/15

INITIAL ADVANCE INFORMATION						ADVANCE RETURN	
Date Approved	Board Resolution	FROM Fund	TO Fund	Fund Name	Amount	Date Returned	Amount
8/24/2015		001	009	Uniform School Supplies	\$40,000.00		
TOTAL Advances for 2014-2015					\$40,000.00		\$0.00
Advances Outstanding							\$40,000.00

rb080615

Brecksville-Broadview Heights City School District



Cash Reconciliation



July 31, 2015

FINSUM Balance		\$ 23,065,792.27
Bank Balance:		
Charter One - General	\$ 8,875,793.57	
Investments:		
STAR Ohio	1,883.29	
Managed Portfolio (Meeder)	12,364,259.87	
First Federal	2,000,057.63	
	\$ 14,366,200.79	
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	
	\$ 1,300.00	
Change Fund:		
Middle School Athletics	-	
Middle School Concessions	-	
High School Athletics	-	
Food Services	-	
	\$ -	
Less: Outstanding Checks-Charter One General	\$ (177,502.09)	
Outstanding Deposits/Other Adjustments:		
	\$ -	
Bank Balance		\$ 23,065,792.27
Variance		\$ -

Brecksville-Broadview Heights City School District

July 30, 2015



Appropriation Summary

rb080615

"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	\$45,904,419.00	\$323,247.69	\$46,227,666.69	\$3,926,790.19	\$3,926,790.19	\$3,117,753.09	39,183,123.41	15.24%
002 Bond Retirement	\$4,431,397.00	\$0.00	4,431,397.00	\$0.00	\$0.00	\$0.00	4,431,397.00	0.00%
003 Permanent Improvement	\$1,900,000.00	\$798,264.93	2,698,264.93	\$241,586.15	\$241,586.15	\$856,687.69	1,599,991.09	40.70%
004 Building Fund	\$0.00	\$136,000.00	136,000.00	\$136,000.00	\$136,000.00	\$0.00	0.00	100.00%
006 Food Service	\$1,708,100.00	\$1,720.00	1,709,820.00	\$56,206.38	\$56,206.38	\$5,765.00	1,647,848.62	3.62%
007 Special Trust	\$82,402.00	\$0.00	82,402.00	\$66,999.99	\$66,999.99	\$2,200.00	13,202.01	83.98%
009 Uniform Supplies	\$371,247.00	\$0.00	371,247.00	\$18,479.85	\$18,479.85	\$139,797.13	212,970.02	42.63%
014 Rotary - Internal Services	\$445,661.00	\$5,770.99	451,431.99	\$2,286.64	\$2,286.64	\$34,253.25	414,892.10	8.09%
018 Public School Support	\$151,449.00	\$1,450.00	152,899.00	\$149.90	\$149.90	\$23,574.82	129,174.28	15.52%
019 Other Grants	\$65,531.15	\$16,581.26	82,112.41	\$11,883.19	\$11,883.19	\$25,273.09	44,956.13	45.25%
020 Child Care Fund	\$454,176.00	\$5,719.99	459,895.99	\$56,253.58	\$56,253.58	\$18,856.51	384,785.90	16.33%
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	\$262,413.00	\$3,154.06	265,567.06	\$370.94	\$370.94	\$49,473.17	215,722.95	18.77%
300 District Managed Funds	\$660,645.00	\$33,196.22	693,841.22	\$15,707.65	\$15,707.65	\$118,599.93	559,533.64	19.36%
401 Auxiliary Services	\$60,381.18	\$49,701.63	110,082.81	\$29,024.62	\$29,024.62	\$31,216.94	49,841.25	54.72%
451 OneNet (Data Communication)	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	#DIV/0!
499 Miscellaneous State Grants	\$0.00	\$16,789.67	16,789.67	\$3,569.44	\$3,569.44	\$13,220.23	0.00	100.00%
516 IDEA-B	\$731,394.44	\$33,563.50	764,957.94	\$16,570.49	\$16,570.49	\$28,493.61	719,893.84	5.89%
551 Title III - Limited English Proficiency	\$11,479.07	\$0.00	11,479.07	\$0.00	\$0.00	\$0.00	11,479.07	0.00%
572 Title I - Disadvantaged Children	\$327,504.57	\$14.35	327,518.92	\$21,750.25	\$21,750.25	\$2,786.62	302,982.05	7.49%
587 Preschool	\$20,192.98	\$0.00	20,192.98	\$0.00	\$0.00	\$0.00	20,192.98	0.00%
590 Title II-A - Improving Teacher Quality	\$69,228.62	\$0.00	69,228.62	\$4,415.63	\$4,415.63	\$800.00	64,012.99	7.53%
599 Miscellaneous Federal Grants	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	#DIV/0!
Totals	\$57,665,521.01	\$1,425,174.29	\$59,090,695.30	\$4,608,044.89	\$4,608,044.89	\$4,468,751.08	\$50,013,899.33	15.36%

Brecksville-Broadview Heights Board of Education



**Check Register for Checks > \$9,999.99
July 2015**



Vendor	Amount	Fund	Description
Educational Service Center	\$ 34,998.00	various	Special education tuition
Gallopade International	\$ 32,739.79	003	Grade 3 & 4 social studies textbooks
Lykins	\$ 18,694.64	001	Fuel purchase
Sports Contracting Group	\$ 285,932.87	various	Turf replacement
Mid-Ohio Asphalt & Concrete	\$ 33,600.00	003	HS,MS,BOE, Chipp, Bus Garage lot resurfacing
Coresource, Inc.	\$ 28,184.60	various	Dental premiums
Renaissance Learning	\$ 11,611.00	001	Assessment tool grades 1-5
The Illuminating Company	\$ 51,310.45	001	Electricity
North Coast Council	\$ 13,430.10	001	Internet service fee - 1st half
Charter One Bank	\$ 14,442.89	various	Medicare contributions-1st payroll
STRS	\$ 268,147.75	various	Certified retirement contributions
SERS	\$ 111,188.00	various	Classified retirement contributions
Charter One (2nd payroll)	\$ 13,952.86	various	Medicare contributions-2nd payroll
Suburban Health Consortium	\$ 327,749.41	various	Medical & prescription insurance premiums
Charter One (3rd payroll)	\$ 14,473.94	various	Medicare contributions-3rd payroll
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