

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - November 2013



	November 2013 FCST Estimate	November 2013 Actuals	November 2012 Actuals	November 2013 Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ -	\$ -	\$ -	\$ -	
1.020 - Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 426,679	\$ 457,225	\$ 419,164	\$ 30,546	timing of State foundation payment formula adjustments, used FY13 monthly actuals as percentage estimates for FY14
1.040 - Restricted Grants-in-Aid	\$ 869	\$ 4,592	\$ 758	\$ 3,723	
1.050 - Property Tax Allocation	\$ 2,873,150	\$ 857,849	\$ 2,868,968	\$ (2,015,301)	State homestead/rollback payment for FY14 delayed until December 2013
1.060 - All Other Operating Revenues	\$ 205,515	\$ 289,379	\$ 251,622	\$ 83,864	timing of receipt of tuition payments for out-of-district students, used FY13 monthly actuals as percentage estimates for FY14
1.070 - Total Revenue	\$ 3,506,213	\$ 1,609,045	\$ 3,540,512	\$ (1,897,168)	
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	\$ 3,506,213	\$ 1,609,045	\$ 3,540,512	\$ (1,897,168)	
Expenditures:					
3.010 - Personnel Services	\$ 2,425,814	\$ 2,433,660	\$ 2,439,793	\$ (7,846)	
3.020 - Employees' Retirement/Insurance Benefits	\$ 772,769	\$ 780,159	\$ 839,895	\$ (7,390)	
3.030 - Purchased Services	\$ 306,869	\$ 271,243	\$ 289,139	\$ 35,626	timing, FCST estimate based upon FY13 data
3.040 - Supplies and Materials	\$ 104,344	\$ 108,760	\$ 88,808	\$ (4,416)	
3.050 - Capital Outlay	\$ 13,051	\$ 8,287	\$ 7,904	\$ 4,764	
4.020 - Principal-Notes	\$ -	\$ -	\$ -	\$ -	
4.060 - Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	
4.300 - Other Objects	\$ 28,122	\$ 7,680	\$ 22,269	\$ 20,442	timing, FCST estimate based upon FY13 data
4.500 - Total Expenditures	\$ 3,650,969	\$ 3,609,789	\$ 3,687,808	\$ 41,180	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 3,650,969	\$ 3,609,789	\$ 3,687,808	\$ 41,180	
Surplus/(Deficit) for Month	\$ (144,756)	\$ (2,000,744)	\$ (147,296)	\$ (1,855,988)	

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - November 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
- 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
	\$ 13,938,073	\$ 13,978,714	\$ 13,850,421	\$ 40,641	timing of tax collections/distributions from County
	\$ 876,022	\$ 880,643	\$ 861,491	\$ 4,621	
	\$ 2,235,916	\$ 2,238,440	\$ 2,093,384	\$ 2,524	
	\$ 4,344	\$ 7,624	\$ 3,790	\$ 3,280	
	\$ 2,873,150	\$ 862,001	\$ 251,622	\$ (2,011,149)	State homestead/rollback payment for FY14 delayed until December 2013
					timing of receipt of CVCC partnership, South Hills PILOT suppl. Pmt., & out-of-district tuition vs FY13-increase in all day Kindergarten participation and usage of online payment system for full payment of student participation fees
	\$ 855,365	\$ 998,238	\$ 1,047,263	\$ 142,873	
1.070 - Total Revenue	\$ 20,782,870	\$ 18,965,660	\$ 18,107,971	\$ (1,817,210)	

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**

	\$ -	\$ -	\$ 323,005	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ 95,521	\$ 96,758	\$ -	\$ 1,237	
2.080 Total Revenue and Other Financing Sources	\$ 20,878,391	\$ 19,062,418	\$ 18,430,976	\$ (1,815,973)	

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

	\$ 11,642,228	\$ 11,722,502	\$ 11,709,317	\$ (80,274)	timing, FCST estimate based upon FY13 data, increase in secretarial fte and transportation hours per Oct.2013 staffing report not included in FCST estimates, some grants-paid personnel charged to general fund until adjusted beginning November 2013
	\$ 3,796,936	\$ 3,810,534	\$ 4,151,577	\$ (13,598)	timing, FCST estimate based upon FY13 data, increase in secretarial fte and transportation hours per Oct.2013 staffing report not included in FCST estimates, some grants-paid personnel charged to general fund until adjusted beginning November 2013
	\$ 1,925,173	\$ 1,595,096	\$ 1,813,943	\$ 330,077	timing, FCST estimate based upon FY13 data
	\$ 630,325	\$ 557,698	\$ 536,477	\$ 72,627	timing, FCST estimate based upon FY13 data
	\$ 56,202	\$ 57,302	\$ 34,037	\$ (1,100)	
	\$ 323,005	\$ 323,005	\$ 323,005	\$ -	
	\$ 3,230	\$ 3,230	\$ 3,230	\$ -	
	\$ 453,457	\$ 361,290	\$ 359,078	\$ 92,167	timing, FCST estimate based upon FY13 data
4.500 - Total Expenditures	\$ 18,830,556	\$ 18,430,657	\$ 18,930,664	\$ 399,899	

Other Financing Uses:

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

	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 18,830,556	\$ 18,430,657	\$ 18,930,664	\$ 399,899	

Surplus/(Deficit) FYTD

	\$ 2,047,835	\$ 631,761	\$ (499,688)	\$ (1,416,074)	
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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	-	375,286	910,173	7,293	132,450	584	418,368	-	758	-	1,844,912
October	-	-	9,914	116,870	39,292	418,368	-	758	-	585,203	
November	-	-	6,820	278,549	4,010	457,225	857,849	4,592	-	1,609,045	
December	-	-	-	-	-	-	-	-	-	-	
January	-	-	-	-	-	-	-	-	-	-	
February	-	-	-	-	-	-	-	-	-	-	
March	-	-	-	-	-	-	-	-	-	-	
April	-	-	-	-	-	-	-	-	-	-	
May	-	-	-	-	-	-	-	-	-	-	
June	-	-	-	-	-	-	-	-	-	-	
Totals	\$13,978,714	\$880,643	\$35,355	\$918,877	\$44,007	\$2,238,440	\$862,001	\$7,624	\$96,758	\$19,062,418	
% of Total	73.33%	4.62%	0.19%	4.82%	0.23%	11.74%	4.52%	0.04%	0.51%		

*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/ Fees	Non- Operating*	Total 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	2,300,139	736,170	287,316	112,636	18,383	268,059	-	3,722,703
October	2,400,823	778,977	447,248	99,355	15,602	13,137	-	3,755,142
November	2,433,660	780,159	271,243	108,760	8,287	7,680	-	3,609,789
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
TOTALS	\$11,722,502	\$3,810,534	\$1,595,096	\$557,698	\$57,302	\$361,290	\$326,235	\$18,430,657
% of Total	63.60%	20.67%	8.65%	3.03%	0.31%	1.96%	1.77%	

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

Operating Fund includes General Fund (001) only for FY2014

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Brecksville-Broadview Heights City School District

November 30, 2013



FINSUM Financial Summary

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Fund	Fund Name	Beginning Balance 7/1/2013	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	\$10,256,822.98	\$1,609,045.00	\$19,062,418.62	\$3,609,788.93	\$18,430,657.40	\$10,888,584.20	\$2,185,571.45	\$8,703,012.75
002	Bond Retirement	\$2,578,441.36	\$0.00	\$1,154,831.54	\$2,084,781.80	\$2,084,781.80	1,648,491.10	\$0.00	1,648,491.10
003	Permanent Improvement	\$2,425,165.98	\$24,366.46	\$725,315.95	\$401,745.06	\$1,884,940.24	1,265,541.69	\$448,745.66	816,796.03
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	\$166,199.47	\$653,108.05	\$152,264.38	\$547,746.76	504,579.52	\$144,047.18	360,532.34
007	Special Trust	\$103,087.99	\$21.32	\$5,889.75	(\$750.00)	\$58,290.00	50,687.74	\$0.00	50,687.74
009	Uniform Supplies	\$195,901.22	\$56,609.45	\$108,605.99	\$24,705.68	\$190,240.20	114,267.01	\$18,385.64	95,881.37
014	Rotary - Internal Services	\$112,598.35	\$85,242.08	\$109,968.53	\$21,006.77	\$35,039.46	187,527.42	\$28,716.54	158,810.88
018	Public School Support	\$151,692.42	\$974.27	\$20,357.37	\$1,816.49	\$18,146.58	153,903.21	\$8,307.81	145,595.40
019	Other Grants	\$184,096.89	\$0.00	\$36,371.98	\$4,210.23	\$10,549.75	209,919.12	\$146.95	209,772.17
020	Child Care Fund	\$61,833.48	\$25,094.00	\$176,466.93	\$26,115.73	\$246,805.74	(8,505.33)	\$14,081.96	(22,587.29)
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	\$17,839.73	\$65,617.15	\$11,251.67	\$63,605.01	142,831.92	\$74,277.76	68,554.16
300	District Managed Funds	\$179,124.75	\$65,345.04	\$171,984.56	\$65,222.40	\$142,653.51	208,455.80	\$97,651.81	110,803.99
401	Auxiliary Services	\$53,051.18	\$78,593.15	\$157,224.16	\$28,536.36	\$127,267.67	83,007.67	\$72,129.58	10,878.09
451	OneNet (Data Communication)	\$0.00	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00	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	\$0.00	\$221,119.56	\$59,716.47	\$355,866.04	(89,189.60)	\$280,064.91	(369,254.51)
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)	\$4,910.92	\$14,945.93	\$3,711.16	\$11,091.00	(3,711.16)	\$897.00	(4,608.16)
572	Title I - Disadvantaged Children	(\$62,542.12)	\$0.00	\$120,739.20	\$22,565.48	\$83,155.61	(24,958.53)	\$460.84	(25,419.37)
587	Preschool	\$608.18	\$0.00	\$0.00	\$11,393.75	\$11,393.75	(10,785.57)	\$0.00	(10,785.57)
590	Title II-A - Improving Teacher Quality	\$818.87	\$0.00	\$916.01	\$8,648.25	\$13,065.72	(11,330.84)	\$6,903.15	(18,233.99)
599	Miscellaneous Federal Grants	\$11,296.17	\$29,813.72	\$61,765.89	\$29,970.24	\$74,544.23	(1,482.17)	\$35,317.68	(36,799.85)
	Grand Totals (ALL Funds)	\$16,872,884.90	\$2,169,454.61	\$22,873,047.17	\$6,572,100.85	\$24,395,240.47	\$15,350,691.60	\$3,415,705.92	\$11,934,985.68

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	\$10,800.00	\$0.00	\$5,400.00	\$5,400.00
<i>Auxiliary Services</i>					
401/9014	Assumption	\$207,050.20	\$207,050.20	\$51,762.55	\$103,525.10
401/9114	Lawrence School	\$61,240.20	\$61,240.20	\$15,310.05	\$30,620.10
401/9214	South Suburban Mont.	\$45,930.15	\$45,930.15	\$11,482.54	\$22,965.08
	Total State Funds	\$325,020.55	\$314,220.55	\$83,955.14	\$162,510.28
<i>Federal Grants</i>					
516/9550	IDEA-B Special Education FY13	\$801,519.51	\$6,716.44	\$0.00	\$45,240.66
516/9014	IDEA-B Special Education FY14	\$731,080.17	\$12,034.44	\$0.00	\$175,878.90
551/9311	Title III Limited English Proficiency-FY13	\$24,199.08	\$0.00	\$0.00	\$9,528.39
551/9014	Title III Limited English Proficiency-FY14	\$15,900.00	\$0.00	\$4,910.92	\$5,417.54
572/9604	Title I FY13	\$284,300.90	\$3,656.82	\$0.00	\$77,077.24
572/9014	Title I FY14	\$268,266.32	\$1,820.75	\$0.00	\$43,661.96
587/9553	Preschool Special Education FY13	\$19,948.10	\$0.00	\$0.00	(\$608.18)
587/9014	Preschool Special Education FY14	\$20,188.66	\$0.00	\$0.00	\$608.18
590/9606	Title II-A Improving Teacher Quality FY13	\$64,344.76	\$255.35	\$0.00	(\$651.62)
590/9014	Title II-A Improving Teacher Quality FY14	\$61,858.45	\$326.11	\$0.00	\$1,567.63
599/9528	Drug Free Education (CAPA)	\$27,283.20	\$0.00	\$2,252.50	\$13,864.13
599/9628	Drug Free Education (CAPA)	\$125,000.00	\$0.00	\$27,561.22	\$30,743.90
599/9429	Mentoring	\$75,000.00	\$0.00	\$0.00	\$17,157.86
	Total Federal Funds	\$2,518,889.15	\$24,809.91	\$34,724.64	\$419,486.59

Brecksville-Broadview Heights Board of Education

Record of Advances for 2013/2014



as of 11/30/13

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		
TOTAL Advances for 2013-2014					\$110,000.00		\$0.00
Advances Outstanding							\$110,000.00

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Brecksville-Broadview Heights City School District



Cash Reconciliation



November 30, 2013

FINSUM Balance		\$ 15,350,691.60
Bank Balance:		
Charter One - General	3,051,016.62	
Charter One - Student Activity	<u>568.22</u>	
		3,051,584.84
Investments:		
STAR Ohio	1,881.97	
Agency Notes(US Bank/Baird)	12,219,809.39	
First Federal	505,269.91	
PNC Bank	<u>267,366.55</u>	
		12,994,327.82
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	<u>150.00</u>	
		1,300.00
Change Fund:		
Less: o/s Charter Stud. Act.		(490.43)
Less: o/s checks from Charter		(696,030.63)
Outstanding Deposits/Other Adjustments:		
	<u>0.00</u>	
		0.00
Bank Balance		\$ 15,350,691.60
Variance		\$ -

Brecksville-Broadview Heights City School District

November 30, 2013



Appropriation Summary

rb 12/09/13

"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	\$46,998,399.00	\$272,370.60	\$47,270,769.60	\$18,430,657.40	\$3,609,788.93	\$2,185,571.45	26,654,540.75	43.61%
002 Bond Retirement	\$6,003,064.00	\$0.00	6,003,064.00	\$2,084,781.80	\$2,084,781.80	\$0.00	3,918,282.20	34.73%
003 Permanent Improvement	\$3,736,421.00	\$760,825.87	4,497,246.87	\$1,884,940.24	\$401,745.06	\$448,745.66	2,163,560.97	51.89%
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	\$547,746.76	\$152,264.38	\$144,047.18	1,029,669.74	40.19%
007 Special Trust	\$63,681.00	\$0.00	63,681.00	\$58,290.00	(\$750.00)	\$0.00	5,391.00	91.53%
009 Uniform Supplies	\$371,246.00	\$2,681.42	373,927.42	\$190,240.20	\$24,705.68	\$18,385.64	165,301.58	55.79%
014 Rotary - Internal Services	\$445,661.00	\$1,135.00	446,796.00	\$35,039.46	\$21,006.77	\$28,716.54	383,040.00	14.27%
018 Public School Support	\$151,449.00	\$3,677.38	155,126.38	\$18,146.58	\$1,816.49	\$8,307.81	128,671.99	17.05%
019 Other Grants	\$25,739.63	\$1,145.62	26,885.25	\$10,549.75	\$4,210.23	\$146.95	16,188.55	39.79%
020 Child Care Fund	\$504,176.50	\$5,191.30	509,367.80	\$246,805.74	\$26,115.73	\$14,081.96	248,480.10	51.22%
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	\$63,605.01	\$11,251.67	\$74,277.76	94,533.61	59.33%
300 District Managed Funds	\$434,617.00	\$24,877.35	459,494.35	\$142,653.51	\$65,222.40	\$97,651.81	219,189.03	52.30%
401 Auxiliary Services	\$299,936.12	\$53,017.96	352,954.08	\$127,267.67	\$28,536.36	\$72,129.58	153,556.83	56.49%
451 OneNet (Data Communication)	\$10,800.00	\$0.00	10,800.00	\$5,400.00	\$5,400.00	\$0.00	5,400.00	50.00%
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	\$355,866.04	\$59,716.47	\$280,064.91	215,288.81	74.71%
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	\$11,091.00	\$3,711.16	\$897.00	6,684.92	64.20%
572 Title I - Disadvantaged Children	\$282,801.84	\$0.00	282,801.84	\$83,155.61	\$22,565.48	\$460.84	199,185.39	29.57%
587 Preschool	\$20,974.36	\$0.00	20,974.36	\$11,393.75	\$11,393.75	\$0.00	9,580.61	54.32%
590 Title II-A - Improving Teacher Quality	\$66,568.66	\$340.35	66,909.01	\$13,065.72	\$8,648.25	\$6,903.15	46,940.14	29.84%
599 Miscellaneous Federal Grants	\$169,441.06	\$11,296.17	180,737.23	\$74,544.23	\$29,970.24	\$35,317.68	70,875.32	60.79%
Totals	\$62,371,906.01	\$1,194,225.92	\$63,566,131.93	\$24,395,240.47	\$6,572,100.85	\$3,415,705.92	\$35,755,185.54	43.75%

