

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July 2014

Revenue:

	July 2014 FCST Estimate	July 2014 Actuals	July 2013 Actuals	Variance-July 2014 Actuals to Estimate	Explanation of Variance
1.010 - General Property Tax (Real Estate)	\$ 5,869,394	\$ 9,640,526	\$ 5,869,394	\$ 3,771,132	timing of tax collections/distributions by County
1.020 - Tangible Personal Property Tax	\$ -	\$ -	\$ 2,002	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 433,042	\$ 423,656	\$ 420,057	\$ (9,386)	
1.040 - Restricted Grants-in-Aid	\$ 758	\$ 409,856	\$ 758	\$ 409,098	ODE paid FY13 special education catastrophic aid claims in July 2014 (FY13 reimbursement is \$409K vs \$83K for FY12)
1.050 - Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	
1.060 - All Other Operating Revenues	\$ 53,347	\$ 45,054	\$ 53,347	\$ (8,293)	
1.070 - Total Revenue	\$ 6,356,541	\$ 10,519,092	\$ 6,345,558	\$ 4,162,551	

Other Financing Sources:

2.010 - Proceeds from Sale of Notes	\$ -	\$ -	\$ -	\$ -	
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 5,400	\$ 99,753	\$ 5,400	voided uncashed stale-dated checks from prior FY's
2.080 Total Revenue and Other Financing Sources	\$ 6,356,541	\$ 10,524,492	\$ 6,445,311	\$ 4,167,951	

Expenditures:

3.010 - Personnel Services	\$ 1,795,351	\$ 1,787,738	\$ 1,814,922	\$ 7,613	
3.020 - Employees' Retirement/Insurance Benefits	\$ 765,997	\$ 758,573	\$ 765,997	\$ 7,424	
3.030 - Purchased Services	\$ 245,201	\$ 503,814	\$ 339,010	\$ (258,613)	timing, used FY14 monthly expenditure % as basis for FY15
3.040 - Supplies and Materials	\$ 95,191	\$ 149,059	\$ 94,032	\$ (53,868)	timing, used FY14 monthly expenditure % as basis for FY15
3.050 - Capital Outlay	\$ 13,421	\$ 1,238	\$ (485)	\$ 12,183	timing, used FY14 monthly expenditure % as basis for FY15
4.020 - Principal-Notes	\$ -	\$ -	\$ -	\$ -	
4.060 - Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	
4.300 - Other Objects	\$ 25,813	\$ 14,540	\$ 56,052	\$ 11,273	timing, used FY14 monthly expenditure % as basis for FY15
4.500 - Total Expenditures	\$ 2,940,974	\$ 3,214,962	\$ 3,069,528	\$ (273,988)	

Other Financing Uses:

5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 2,940,974	\$ 3,214,962	\$ 3,069,528	\$ (273,988)	

Surplus/(Deficit) for Month

	\$ 3,415,567	\$ 7,309,530	\$ 3,375,783	\$ 3,893,963	
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Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - July 2014



Revenue:

	Current FYTD FCST Estimate	Current FYTD Actuals	Prior FYTD Actuals	Variance-Current FYTD Actual to FCST Estimate	Explanation of Variance
1.010 - General Property Tax (Real Estate)	\$ 5,869,394	\$ 9,640,526	\$ 5,869,394	\$ 3,771,132	timing of tax collections/distributions by County
1.020 - Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 433,042	\$ 423,656	\$ 420,057	\$ (9,386)	
1.040 - Restricted Grants-in-Aid	\$ 758	\$ 409,856	\$ 758	\$ 409,098	ODE paid FY13 special education catastrophic aid claims in July 2014 (FY13 reimbursement is \$409K vs \$83K for FY12)
1.050 - Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	
1.060 - All Other Operating Revenues	\$ 53,347	\$ 45,054	\$ 53,347	\$ (8,293)	
1.070 - Total Revenue	\$ 6,356,541	\$ 10,519,092	\$ 6,343,556	\$ 4,162,551	

Other Financing Sources:

2.010 - Proceeds from Sale of Notes	\$ -	\$ -	\$ -	\$ -	
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 5,400	\$ 99,753	\$ 5,400	voided uncashed stale-dated checks from prior FY's
2.080 Total Revenue and Other Financing Sources	\$ 6,356,541	\$ 10,524,492	\$ 6,443,309	\$ 4,167,951	

Expenditures:

3.010 - Personnel Services	\$ 1,795,351	\$ 1,787,738	\$ 1,814,922	\$ 7,613	
3.020 - Employees' Retirement/Insurance Benefits	\$ 765,997	\$ 758,573	\$ 765,997	\$ 7,424	
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4.060 - Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	
4.300 - Other Objects	\$ 25,813	\$ 14,540	\$ 56,052	\$ 11,273	timing, used FY14 monthly expenditure % as basis for FY15
4.500 - Total Expenditures	\$ 2,940,974	\$ 3,214,962	\$ 3,069,528	\$ (273,988)	

Other Financing Uses:

5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 2,940,974	\$ 3,214,962	\$ 3,069,528	\$ (273,988)	

Surplus/(Deficit) FYTD

	\$ 3,415,567	\$ 7,309,530	\$ 3,373,781	\$ 3,893,963	
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Brecksville-Broadview Heights City School District



Revenue Analysis Report - General Operating Fund Only - FY15



2014 - 2015	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	9,640,526	-	2,449	40,986	1,619	423,656	-	409,856	5,400	10,524,492
August	-	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-
Totals	\$9,640,526	\$0	\$2,449	\$40,986	\$1,619	\$423,656	\$0	\$409,856	\$5,400	\$10,524,492
% of Total	91.60%	0.00%	0.02%	0.39%	0.02%	4.03%	0.00%	3.89%	0.05%	

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

Brecksville-Broadview Heights City School District



Expenditure Analysis Report - General Operating Fund - FY15



2014-2015	Salaries	Benefits	Services	Supplies	Equipment	Dues/ Fees	Non- Operating*	Total Expenses
July	1,787,738	758,573	503,814	149,059	1,238	14,540	-	3,214,962
August	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
TOTALS	\$1,787,738	\$758,573	\$503,814	\$149,059	\$1,238	\$14,540	\$0	\$3,214,962
% of Total	55.61%	23.60%	15.67%	4.64%	0.04%	0.45%	0.00%	

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

Operating Fund includes General Fund (001) only for FY2015

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Brecksville-Broadview Heights City School District

July 31, 2014



FINSUM Financial Summary

rb 08/07/14

"where fine education is a heritage"

Fund	Fund Name	Beginning Balance 7/1/2014	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	\$9,550,465.38	\$10,524,491.31	\$10,524,491.31	\$3,214,961.28	\$3,214,961.28	\$16,859,995.41	\$2,787,233.18	\$14,072,762.23
002	Bond Retirement	\$2,999,840.13	\$747,913.36	\$747,913.36	\$0.00	\$0.00	3,747,753.49	\$0.00	3,747,753.49
003	Permanent Improvement	\$1,231,806.31	\$483,560.68	\$483,560.68	\$171,162.21	\$171,162.21	1,544,204.78	\$1,118,429.30	425,775.48
004	Building Fund	\$53,503.87	\$0.00	\$0.00	\$0.00	\$0.00	53,503.87	\$0.00	53,503.87
006	Food Service	\$391,360.93	\$353.85	\$353.85	\$44,710.28	\$44,710.28	347,004.50	\$4,970.00	342,034.50
007	Special Trust	\$77,739.17	\$1.42	\$1.42	\$59,852.97	\$59,852.97	17,887.62	\$0.00	17,887.62
009	Uniform Supplies	\$209,832.31	\$4,423.18	\$4,423.18	\$10,182.60	\$10,182.60	204,072.89	\$148,591.25	55,481.64
014	Rotary - Internal Services	\$127,628.85	\$1,106.00	\$1,106.00	\$0.00	\$0.00	128,734.85	\$14,405.79	114,329.06
018	Public School Support	\$162,187.77	\$7,104.34	\$7,104.34	\$886.02	\$886.02	168,406.09	\$29,860.56	138,545.53
019	Other Grants	\$194,423.59	\$0.00	\$0.00	\$3,830.16	\$3,830.16	190,593.43	\$346.35	190,247.08
020	Child Care Fund	\$38,899.42	\$48,762.50	\$48,762.50	\$42,280.91	\$42,280.91	45,381.01	\$15,225.48	30,155.53
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	\$124,462.73	\$5,148.51	\$5,148.51	\$2,003.55	\$2,003.55	127,607.69	\$45,846.88	81,760.81
300	District Managed Funds	\$269,374.18	\$14,850.28	\$14,850.28	\$39,849.85	\$39,849.85	244,374.61	\$91,819.20	152,555.41
401	Auxiliary Services	\$43,458.21	\$3.94	\$3.94	\$5,737.52	\$5,737.52	37,724.63	\$69,406.59	(31,681.96)
451	OneNet (Data Communication)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
516	IDEA-B	\$55,002.95	\$0.00	\$0.00	\$9,146.54	\$9,146.54	45,856.41	\$23,263.25	22,593.16
551	Title III - Limited English Proficiency	\$1,170.27	\$0.00	\$0.00	\$1,010.27	\$1,010.27	160.00	\$0.00	160.00
572	Title I - Disadvantaged Children	\$123.79	\$0.00	\$0.00	\$12,239.43	\$12,239.43	(12,115.64)	\$8,790.49	(20,906.13)
587	Preschool	\$785.70	\$0.00	\$0.00	\$0.00	\$0.00	785.70	\$0.00	785.70
590	Title II-A - Improving Teacher Quality	\$13,000.71	\$172.29	\$172.29	\$5,853.24	\$5,853.24	7,319.76	\$10,863.36	(3,543.60)
599	Miscellaneous Federal Grants	\$8,990.04	\$0.00	\$0.00	\$4,190.23	\$4,190.23	4,799.81	\$9,630.04	(4,830.23)
	Grand Totals (ALL Funds)	\$15,561,985.28	\$11,837,891.66	\$11,837,891.66	\$3,627,897.06	\$3,627,897.06	\$23,771,979.88	\$4,378,681.72	\$19,393,298.16

Brecksville-Broadview Heights Board of Education



Approved Funds for 2014/2015



This report is a listing of all grant funds authorized and received throughout the 2014/2015 fiscal year.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received FY-to-date
<i>State Grants</i>					
451/9015	Network Connectivity Subsidy	\$0.00	\$0.00	\$0.00	\$0.00
<i>Auxiliary Services</i>					
401/9015	Assumption	\$0.00	\$0.00	\$0.00	\$0.00
401/9115	Lawrence School	\$0.00	\$0.00	\$0.00	\$0.00
401/9215	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>					
516/9014	IDEA-B Special Education FY14	\$783,779.49	\$12,034.44	\$0.00	\$0.00
516/9015	IDEA-B Special Education FY15	\$719,831.28	\$12,034.42	\$0.00	\$0.00
551/9014	Title III Limited English Proficiency FY14	\$17,774.88	\$0.00	\$0.00	\$0.00
551/9015	Title III Limited English Proficiency FY15	\$10,535.95	\$0.00	\$0.00	\$0.00
572/9014	Title I FY14	\$269,753.28	\$1,820.75	\$0.00	\$0.00
572/9015	Title I FY15	\$315,258.63	\$0.00	\$0.00	\$0.00
587/9014	Preschool Special Education FY14	\$20,974.36	\$0.00	\$0.00	\$0.00
587/9015	Preschool Special Education FY15	\$20,190.02	\$0.00	\$0.00	\$0.00
590/9014	Title II-A Improving Teacher Quality FY14	\$66,884.44	\$326.11	\$0.00	\$0.00
590/9015	Title II-A Improving Teacher Quality FY15	\$64,546.52	\$316.00	\$0.00	\$0.00
599/9628	Drug Free Education (CAPA)	\$125,000.00	\$0.00	\$0.00	\$0.00
	Total Federal Funds	\$2,414,528.85	\$26,531.72	\$0.00	\$0.00

rb 08/07/14

Brecksville-Broadview Heights Board of Education

Record of Advances for 2014/2015



as of 07/31/14

INITIAL ADVANCE INFORMATION						ADVANCE RETURN	
Date Approved	Board Resolution	FROM Fund	TO Fund	Fund Name	Amount	Date Returned	Amount
6/23/2014	2014-67	001	009/9102	High School US Fund	\$30,000.00		
6/23/2014	2014-67	001	009/9103	Middle School US Fund	\$20,000.00		
6/23/2014	2014-67	001	009/9104	Chippewa US Fund	\$15,000.00		
6/23/2014	2014-67	001	009/9105	Highland US Fund	\$15,000.00		
6/23/2014	2014-67	001	009/9106	Hilton US Fund	\$15,000.00		
6/23/2014	2014-67	001	009/9107	Central US Fund	\$15,000.00		
TOTAL Advances for 2014-2015					\$110,000.00		\$0.00
Advances Outstanding							\$110,000.00
<i>rb 08/07/14</i>							

Brecksville-Broadview Heights City School District



Cash Reconciliation



July 31, 2014

FINSUM Balance		\$ 23,771,979.88
Bank Balance:		
Charter One - General	6,720,766.25	
Investments:		
STAR Ohio	1,882.23	
Managed Portfolio (Meeder)	12,254,908.95	
First Federal	5,000,829.81	
	<hr/>	
		17,257,620.99
Petty Cash:		
Chippewa	-	
Highland Drive	-	
Hilton	-	
Central School	-	
Middle School	150.00	
Student Activity	150.00	
High School	150.00	
Transportation	150.00	
Board Office	150.00	
Beekeepers	150.00	
	<hr/>	
		900.00
Change Fund:		
Middle School Athletics	-	
Middle School Concessions	-	
High School Athletics	-	
	<hr/>	
		-
Less: Outstanding Checks-Charter One General		(207,307.36)
Outstanding Deposits/Other Adjustments:		
	<hr/>	
		0.00
Bank Balance		\$ 23,771,979.88
Variance		\$ -

Brecksville-Broadview Heights City School District

July 31, 2014



Appropriation Summary

rb 08/07/14

"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	\$46,742,117.00	\$331,272.11	\$47,073,389.11	\$3,214,961.28	\$3,214,961.28	\$2,787,233.18	41,071,194.65	12.75%
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	\$2,440,815.00	\$813,859.69	3,254,674.69	\$171,162.21	\$171,162.21	\$1,118,429.30	1,965,083.18	39.62%
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	\$0.00	1,708,100.00	\$44,710.28	\$44,710.28	\$4,970.00	1,658,419.72	2.91%
007 Special Trust	\$63,681.00	\$0.00	63,681.00	\$59,852.97	\$59,852.97	\$0.00	3,828.03	93.99%
009 Uniform Supplies	\$371,246.00	\$420.00	371,666.00	\$10,182.60	\$10,182.60	\$148,591.25	212,892.15	42.72%
014 Rotary - Internal Services	\$445,661.00	\$0.00	445,661.00	\$0.00	\$0.00	\$14,405.79	431,255.21	3.23%
018 Public School Support	\$151,449.00	\$982.35	152,431.35	\$886.02	\$886.02	\$29,860.56	121,684.77	20.17%
019 Other Grants	\$120,191.71	\$126.60	120,318.31	\$3,830.16	\$3,830.16	\$346.35	116,141.80	3.47%
020 Child Care Fund	\$454,176.00	\$5,346.23	459,522.23	\$42,280.91	\$42,280.91	\$15,225.48	402,015.84	12.51%
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	\$234,409.00	\$116.98	234,525.98	\$2,003.55	\$2,003.55	\$45,846.88	186,675.55	20.40%
300 District Managed Funds	\$580,637.00	\$16,562.29	597,199.29	\$39,849.85	\$39,849.85	\$91,819.20	465,530.24	22.05%
401 Auxiliary Services	\$299,936.00	\$7,254.76	307,190.76	\$5,737.52	\$5,737.52	\$69,406.59	232,046.65	24.46%
451 OneNet (Data Communication)	\$10,800.00	\$0.00	10,800.00	\$0.00	\$0.00	\$0.00	10,800.00	0.00%
516 IDEA-B	\$786,163.56	\$22,402.00	808,565.56	\$9,146.54	\$9,146.54	\$23,263.25	776,155.77	4.01%
551 Title III - Limited English Proficiency	\$10,695.95	\$1,010.27	11,706.22	\$1,010.27	\$1,010.27	\$0.00	10,695.95	8.63%
572 Title I - Disadvantaged Children	\$317,712.27	\$123.79	317,836.06	\$12,239.43	\$12,239.43	\$8,790.49	296,806.14	6.62%
587 Preschool	\$20,975.72	\$0.00	20,975.72	\$0.00	\$0.00	\$0.00	20,975.72	0.00%
590 Title II-A - Improving Teacher Quality	\$75,437.50	\$6,959.20	82,396.70	\$5,853.24	\$5,853.24	\$10,863.36	65,680.10	20.29%
599 Miscellaneous Federal Grants	\$22,221.23	\$8,990.04	31,211.27	\$4,190.23	\$4,190.23	\$9,630.04	17,391.00	44.28%
Totals	\$59,308,645.94	\$1,215,426.31	\$60,524,072.25	\$3,627,897.06	\$3,627,897.06	\$4,378,681.72	\$52,517,493.47	13.23%

Brecksville-Broadview Heights Board of Education



**Check Register for Checks > \$9,999.99
July 2014**



Vendor	Amount	Fund	Description
The Illuminating Company	\$ 53,753.53	001	Electricity
CPM Educational Program	\$ 25,663.20	003	Textbooks
Kidslink School	\$ 11,466.66	001	Special Education Tuition
Sendero Therapies	\$ 39,389.10	001	Occup./Physical therapy (Special Educ.)
Suburban Transportation	\$ 45,904.00	001	Special Education Transportation
Visual Edge	\$ 18,067.88	003	Robotics Materials
Ohio Schools Council - Gas	\$ 16,249.66	001	Natural Gas Program
Achieve3000	\$ 44,881.50	001	MS Testing Software
Bellefaire Jewish Children's Bureau	\$ 19,125.00	001	Special Education Extended School Year
Dawnchem, Inc.	\$ 14,953.21	001	Custodial Supplies
Educational Service Center	\$ 38,737.00	001	Special Education Tuition
Great Lakes Petroleum	\$ 26,431.56	001	Fuel
North Coast Council	\$ 37,235.31	001	Data Center Svc. Charge, Progressbook, Cap.Impr.Fee, & Internet Svc. Fee
Glen D. Ramage	\$ 11,514.93	003	Architectural Services
Renaissance Learning	\$ 11,054.25	001	Universal Screener Grades 2-5
Vista Higher Learning	\$ 11,340.00	003	German Textbooks
Educational Design	\$ 11,210.00	various	Language Arts Training (Elementary)
Gunton Corporation	\$ 12,524.00	003	Window Replacement-MS
The Illuminating Company	\$ 37,962.95	001	Electricity
Royal Communications	\$ 12,525.00	003	Wireless Access Points-MS
Vincent Lighting Systems	\$ 11,695.00	003	LED Lighting - MS
Coresource, Inc.	\$ 29,510.02	various	Dental Insurance Premiums
Charter One Bank	\$ 13,951.14	various	Medicare Payroll Contributions
STRS	\$ 257,629.61	various	Certified Retirement
SERS	\$ 119,016.00	various	Classified Retirement
Charter One Bank	\$ 13,513.68	various	Medicare Payroll Contributions
Suburban Health Consortium	\$ 346,709.48	various	Medical & Prescription Drug Premiums
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