

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - September 2014



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**

	September 2014 FCST Estimate	September 2014 Actuals	September 2013 Actuals	September 2014 Actuals to Estimate	Explanation of Variance
	\$ 567,538	\$ -	\$ 375,286	\$ (567,538)	timing of tax settlement by County, occurred in September for FY14
	\$ 906,076	\$ -	\$ 910,173	\$ (906,076)	timing of tax settlement by County, occurred in September for FY14
	\$ 432,260	\$ 421,751	\$ 418,368	\$ (10,509)	timing, used FY14 monthly receipts as basis for FY15
	\$ 780	\$ 990	\$ 758	\$ 210	
	\$ -	\$ -	\$ -	\$ -	
	\$ 80,446	\$ 151,634	\$ 140,327	\$ 71,188	timing of all-day K, tuition, participation fees receipts
	\$ 1,987,100	\$ 574,375	\$ 1,844,912	\$ (1,412,725)	

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**

	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ (49)	\$ (17)	\$ -	\$ 32	
	\$ 1,987,051	\$ 574,358	\$ 1,844,912	\$ (1,412,693)	

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**

	\$ 2,246,493	\$ 2,214,478	\$ 2,300,139	\$ 32,015	timing, used FY14 monthly expenditure % as basis for FY15
	\$ 736,170	\$ 708,929	\$ 736,170	\$ 27,241	timing, used FY14 monthly expenditure % as basis for FY15
	\$ 354,124	\$ 331,487	\$ 287,316	\$ 22,637	timing, used FY14 monthly expenditure % as basis for FY15
	\$ 101,261	\$ 92,478	\$ 112,636	\$ 8,783	
	\$ 26,908	\$ 14,107	\$ 18,383	\$ 12,801	timing, used FY14 monthly expenditure % as basis for FY15
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ 315,655	\$ 8,459	\$ 268,059	\$ 307,196	timing, used FY14 monthly expenditure % as basis for FY15, tax settlement and related charges occurred in September for FY14
	\$ 3,780,611	\$ 3,369,938	\$ 3,722,703	\$ 410,673	

Other Financing Uses:

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

	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ 3,780,611	\$ 3,369,938	\$ 3,722,703	\$ 410,673	

Surplus/(Deficit) for Month

	\$ (1,793,560)	\$ (2,795,580)	\$ (1,877,791)	\$ (1,002,020)	
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Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - September 2014



	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)	\$ 14,170,966	\$ 13,868,454	\$ 13,978,714	\$ (302,512)	timing of tax settlement by County, occurred in September for FY14 but likely to settle in October for FY15
1.020 - Tangible Personal Property Tax	\$ 906,076	\$ -	\$ 878,641	\$ (906,076)	timing of tax settlement by County, occurred in September for FY14 but likely to settle in October for FY15
1.035 - Unrestricted Grants-in-Aid	\$ 1,389,724	\$ 1,372,025	\$ 1,362,847	\$ (17,699)	timing, used FY14 monthly receipts as basis for FY15
1.040 - Restricted Grants-in-Aid	\$ 2,296	\$ 411,836	\$ 2,274	\$ 409,540	ODE paid FY13 special education catastrophic aid claims in July 2014 (FY13 reimbursement is \$409K vs \$83K for FY12)
1.050 - Property Tax Allocation	\$ -	\$ -	\$ 4,152	\$ -	
1.060 - All Other Operating Revenues	\$ 482,901	\$ 565,939	\$ 542,782	\$ 83,038	timing and increased participation for all-day K, timing of tuition and participation fees receipts
1.070 - Total Revenue	\$ 16,951,963	\$ 16,218,254	\$ 16,769,410	\$ (733,709)	
Other Financing Sources:					
2.010 - Proceeds from Sale of Notes	\$ -	\$ -	\$ -	\$ -	
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ (49)	\$ 5,383	\$ 99,753	\$ 5,432	voided uncashed stale-dated checks from prior FY's
2.080 Total Revenue and Other Financing Sources	\$ 16,951,914	\$ 16,223,637	\$ 16,869,163	\$ (728,277)	
Expenditures:					
3.010 - Personnel Services	\$ 6,755,256	\$ 6,669,803	\$ 6,888,019	\$ 85,453	timing, used FY14 monthly expenditure % as basis for FY15
3.020 - Employees' Retirement/Insurance Benefits	\$ 2,251,398	\$ 2,249,188	\$ 2,251,398	\$ 2,210	
3.030 - Purchased Services	\$ 1,057,239	\$ 1,187,661	\$ 876,607	\$ (130,422)	timing, used FY14 monthly expenditure % as basis for FY15
3.040 - Supplies and Materials	\$ 374,296	\$ 380,330	\$ 349,583	\$ (6,034)	
3.050 - Capital Outlay	\$ 40,610	\$ 53,840	\$ 33,413	\$ (13,230)	timing, used FY14 monthly expenditure % as basis for FY15
4.020 - Principal-Notes	\$ -	\$ -	\$ -	\$ -	
4.060 - Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	
4.300 - Other Objects	\$ 420,961	\$ 78,030	\$ 340,473	\$ 342,931	timing, used FY14 monthly expenditure % as basis for FY15, tax settlement and related charges occurred in September for FY14
4.500 - Total Expenditures	\$ 10,899,760	\$ 10,618,852	\$ 10,739,493	\$ 280,908	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 10,899,760	\$ 10,618,852	\$ 10,739,493	\$ 280,908	
Surplus/(Deficit) FYTD	\$ 6,052,154	\$ 5,604,785	\$ 6,129,670	\$ (447,369)	

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	4,227,928	-	26,680	342,018	554	526,618	-	990	-	5,124,787
September	-	-	1,670	148,946	1,018	421,751	-	990	(17)	574,358
October	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-
Totals	\$13,868,454	\$0	\$30,799	\$531,950	\$3,190	\$1,372,025	\$0	\$411,836	\$5,383	\$16,223,637
% of Total	85.48%	0.00%	0.19%	3.28%	0.02%	8.46%	0.00%	2.54%	0.03%	

*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	2,667,587	781,686	352,356	138,793	38,495	55,031	-	4,033,948
September	2,214,478	708,929	331,487	92,478	14,107	8,459	-	3,369,938
October	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
TOTALS	\$6,669,803	\$2,249,188	\$1,187,657	\$380,330	\$53,840	\$78,030	\$0	\$10,618,848
% of Total	62.81%	21.18%	11.18%	3.58%	0.51%	0.73%	0.00%	

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

Operating Fund includes General Fund (001) only for FY2015

rb 10/06/14

Brecksville-Broadview Heights City School District

September 30, 2014



FINSUMM Financial Summary

rb 10/06/14

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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	\$574,358.50	\$16,223,636.75	\$3,369,937.55	\$10,618,847.32	\$15,155,254.81	\$2,925,842.98	\$12,229,411.83
002	Bond Retirement	\$2,999,840.13	\$0.00	\$1,075,916.57	\$0.00	\$0.00	4,075,756.70	\$0.00	4,075,756.70
003	Permanent Improvement	\$1,231,806.31	\$0.00	\$699,781.60	\$171,833.31	\$633,943.17	1,297,644.74	\$919,165.42	378,479.32
004	Building Fund	\$53,503.87	\$16,496.13	\$16,496.13	\$0.00	\$0.00	70,000.00	\$0.00	70,000.00
006	Food Service	\$391,360.93	\$161,158.51	\$210,903.84	\$107,886.63	\$206,438.45	395,826.32	\$316,894.82	78,931.50
007	Special Trust	\$77,739.17	\$15,003.70	\$47,999.51	\$88.51	\$59,941.48	65,797.20	\$511.49	65,285.71
009	Uniform Supplies	\$209,832.31	\$17,305.92	\$22,464.48	\$76,524.20	\$123,242.09	109,054.70	\$47,287.22	61,767.48
014	Rotary - Internal Services	\$127,628.85	\$12,551.30	\$14,025.30	\$13,528.60	\$17,077.71	124,576.44	\$7,669.82	116,906.62
018	Public School Support	\$162,187.77	\$7,465.06	\$18,288.57	\$18,314.83	\$22,765.99	157,710.35	\$20,944.38	136,765.97
019	Other Grants	\$194,423.59	\$5,000.00	\$25,000.00	\$3,934.83	\$13,027.63	206,395.96	\$272.36	206,123.60
020	Child Care Fund	\$38,899.42	\$54,196.94	\$136,392.89	\$32,189.16	\$134,715.13	40,577.18	\$6,362.76	34,214.42
022	Unclaimed Funds	\$7,928.97	\$0.00	\$29,613.24	\$0.00	\$0.00	37,542.21	\$0.00	37,542.21
200	Student Managed Funds	\$124,462.73	\$20,110.41	\$130,582.54	\$16,749.07	\$20,442.63	234,602.64	\$47,546.21	187,056.43
300	District Managed Funds	\$269,374.18	\$69,370.50	\$80,414.64	\$85,761.32	\$158,544.19	191,244.63	\$74,754.48	116,490.15
401	Auxiliary Services	\$43,458.21	\$3.25	\$0.00	\$25,889.41	\$46,469.77	(3,011.56)	\$115,297.28	(118,308.84)
451	OneNet (Data Communication)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
499	Miscellaneous State Grants	\$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	\$25,459.93	\$112,094.86	(57,091.91)	\$481,556.40	(538,648.31)
551	Title III - Limited English Proficiency	\$1,170.27	\$0.00	\$0.00	\$160.00	\$1,170.27	0.00	\$119.40	(119.40)
572	Title I - Disadvantaged Children	\$123.79	\$0.00	\$2,401.84	\$31,506.69	\$44,690.96	(42,165.33)	\$2,677.50	(44,842.83)
587	Preschool	\$785.70	\$1,859.60	\$1,859.60	\$2,645.30	\$2,645.30	0.00	\$0.00	0.00
590	Title II-A - Improving Teacher Quality	\$13,000.71	(\$172.29)	\$0.00	\$13,567.64	\$25,375.60	(12,374.89)	\$5,677.28	(18,052.17)
599	Miscellaneous Federal Grants	\$8,990.04	\$8,852.12	\$8,852.12	\$8,423.33	\$20,217.50	(2,375.34)	\$9,527.31	(11,902.65)
	Grand Totals (ALL Funds)	\$15,561,985.28	\$963,559.65	\$18,744,629.62	\$4,004,400.31	\$12,261,650.05	\$22,044,964.85	\$4,982,107.11	\$17,062,857.74

Brecksville-Broadview Heights Board of Education



Approved Funds for 2014/2015

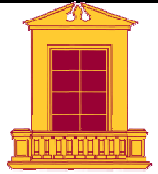


This report is a listing of all grant funds authorized and received throughout the 2014/2015 fiscal year.

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
499/9015	CAPA-Community Coalitions of Excellence	\$30,000.00	\$0.00	\$0.00	\$0.00
499/9115	CAPA-Evidence Based Prevention...	\$30,000.00	\$0.00	\$0.00	\$0.00
<i>Auxiliary Services</i>					
401/9015	Assumption	\$200,738.55	\$200,738.55	\$0.00	\$50,184.64
401/9115	Lawrence School	\$73,997.74	\$73,997.74	\$0.00	\$18,499.44
401/9215	South Suburban Mont.	\$46,445.39	\$46,445.39	\$0.00	\$11,611.35
	Total State Funds	\$381,181.68	\$321,181.68	\$0.00	\$80,295.43
<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	\$2,401.84
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	\$1,859.60	\$1,859.60
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	\$8,852.12	\$8,852.12
	Total Federal Funds	\$2,414,528.85	\$26,531.72	\$10,711.72	\$13,113.56

Brecksville-Broadview Heights Board of Education

Record of Advances for 2014/2015



as of 09/30/14

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 10/06/14</i>							

Brecksville-Broadview Heights City School District



Cash Reconciliation



September 30, 2014

FINSUM Balance		\$ 22,044,964.85
Bank Balance:		
Charter One - General	4,984,911.71	
Investments:		
STAR Ohio	1,882.34	
Managed Portfolio (Meeder)	12,277,941.28	
First Federal	5,003,755.38	
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		17,283,579.00
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	
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		1,300.00
Change Fund:		
Middle School Athletics	200.00	
Middle School Concessions	200.00	
High School Athletics	4,000.00	
Food Services	1,110.00	
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		5,510.00
Less: Outstanding Checks-Charter One General		(227,684.09)
Outstanding Deposits/Other Adjustments:		
PNC Purchasing Card Sept. expenses ded. In Oct.	(1,562.04)	
Payroll transfer in transit	(1,089.73)	
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		(2,651.77)
Bank Balance		\$ 22,044,964.85
Variance		\$ -

Brecksville-Broadview Heights City School District

September 30, 2014



Appropriation Summary

rb 10/06/14

"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	\$10,618,847.32	\$3,369,937.55	\$2,925,842.98	33,528,698.81	28.77%
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	\$633,943.17	\$171,833.31	\$919,165.42	1,701,566.10	47.72%
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	\$206,438.45	\$107,886.63	\$316,894.82	1,184,766.73	30.64%
007 Special Trust	\$63,681.00	\$0.00	63,681.00	\$59,941.48	\$88.51	\$511.49	3,228.03	94.93%
009 Uniform Supplies	\$371,246.00	\$420.00	371,666.00	\$123,242.09	\$76,524.20	\$47,287.22	201,136.69	45.88%
014 Rotary - Internal Services	\$445,661.00	\$0.00	445,661.00	\$17,077.71	\$13,528.60	\$7,669.82	420,913.47	5.55%
018 Public School Support	\$151,449.00	\$982.35	152,431.35	\$22,765.99	\$18,314.83	\$20,944.38	108,720.98	28.68%
019 Other Grants	\$120,191.71	\$126.60	120,318.31	\$13,027.63	\$3,934.83	\$272.36	107,018.32	11.05%
020 Child Care Fund	\$454,176.00	\$5,346.23	459,522.23	\$134,715.13	\$32,189.16	\$6,362.76	318,444.34	30.70%
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	\$20,442.63	\$16,749.07	\$47,546.21	166,537.14	28.99%
300 District Managed Funds	\$580,637.00	\$16,562.29	597,199.29	\$158,544.19	\$85,761.32	\$74,754.48	363,900.62	39.07%
401 Auxiliary Services	\$357,385.13	\$7,254.76	364,639.89	\$46,469.77	\$25,889.41	\$115,297.28	202,872.84	44.36%
451 OneNet (Data Communication)	\$10,800.00	\$0.00	10,800.00	\$0.00	\$0.00	\$0.00	10,800.00	0.00%
499 Miscellaneous State Grants	\$60,000.00	\$0.00	60,000.00	\$0.00	\$0.00	\$0.00	60,000.00	0.00%
516 IDEA-B	\$786,163.56	\$22,402.00	808,565.56	\$112,094.86	\$25,459.93	\$481,556.40	214,914.30	73.42%
551 Title III - Limited English Proficiency	\$10,695.95	\$1,010.27	11,706.22	\$1,170.27	\$160.00	\$119.40	10,416.55	11.02%
572 Title I - Disadvantaged Children	\$317,712.27	\$123.79	317,836.06	\$44,690.96	\$31,506.69	\$2,677.50	270,467.60	14.90%
587 Preschool	\$20,975.72	\$0.00	20,975.72	\$2,645.30	\$2,645.30	\$0.00	18,330.42	12.61%
590 Title II-A - Improving Teacher Quality	\$75,437.50	\$6,959.20	82,396.70	\$25,375.60	\$13,567.64	\$5,677.28	51,343.82	37.69%
599 Miscellaneous Federal Grants	\$22,221.23	\$8,990.04	31,211.27	\$20,217.50	\$8,423.33	\$9,527.31	1,466.46	95.30%
Totals	\$59,426,095.07	\$1,215,426.31	\$60,641,521.38	\$12,261,650.05	\$4,004,400.31	\$4,982,107.11	\$43,397,764.22	28.44%

