

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - December 2016



	December 2016 FCST Estimate	December 2016 Actuals	December 2015 Actuals	Variance- December 2016 Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ -	\$ -	\$ -	\$ -	
1.020 - Public Utility Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 420,267	\$ 414,126	\$ 420,683	\$ (6,141)	
1.040 - Restricted Grants-in-Aid	\$ 365	\$ 806	\$ 578	\$ 441	
1.050 - Property Tax Allocation	\$ -	\$ -	\$ 14,259	\$ -	
1.060 - All Other Operating Revenues	\$ 110,559	\$ 126,087	\$ 116,554	\$ 15,528	timing, higher than anticipated interest earnings in DEC, monthly estimates of FY17 receipts based on prior years' monthly percentages
1.070 - Total Revenue	\$ 531,191	\$ 541,019	\$ 552,074	\$ 9,828	
Other Financing Sources:					
2.050 - Advances In	\$ 40,000	\$ 40,000	\$ 45,250	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 571,191	\$ 581,019	\$ 597,324	\$ 9,828	
Expenditures:					
3.010 - Personnel Services	\$ 3,775,124	\$ 3,403,067	\$ 3,353,643	\$ 372,057	BOSS contract retroactive pay adjustments paid in NOV vs DEC in FCST
3.020 - Employees' Retirement/Insurance Benefits	\$ 1,037,425	\$ 1,036,654	\$ 796,725	\$ 771	
3.030 - Purchased Services	\$ 403,333	\$ 335,562	\$ 334,707	\$ 67,771	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.040 - Supplies and Materials	\$ 72,479	\$ 46,364	\$ 48,116	\$ 26,115	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.050 - Capital Outlay	\$ 15,508	\$ 11,120	\$ 15,508	\$ 4,388	
4.300 - Other Objects	\$ 19,002	\$ 11,957	\$ 9,776	\$ 7,045	
4.500 - Total Expenditures	\$ 5,322,871	\$ 4,844,724	\$ 4,558,475	\$ 478,147	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ 309,100	\$ 295,413	\$ 297,635	\$ 13,687	Transfer to High School Supplies for free/reduced lunch student fee waivers to be processed in JAN vs DEC in FCST
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 5,631,971	\$ 5,140,137	\$ 4,856,110	\$ 491,834	
Surplus/(Deficit) for Month	\$ (5,060,780)	\$ (4,559,118)	\$ (4,258,786)	\$ 501,662	

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - December 2016



	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)	\$ 14,422,041	\$ 14,422,041	\$ 13,807,582	\$ -	
1.020 - Public Utility Property Tax	\$ 872,487	\$ 872,487	\$ 879,411	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 2,620,505	\$ 2,623,986	\$ 2,634,470	\$ 3,481	
1.040 - Restricted Grants-in-Aid	\$ 2,191	\$ 4,049	\$ 3,473	\$ 1,858	
1.050 - Property Tax Allocation	\$ 2,299,339	\$ 2,177,658	\$ 2,422,834	\$ (121,681)	timing of receipt of TPP replacment & supplement payments from ODE
1.060 - All Other Operating Revenues	\$ 1,036,868	\$ 994,200	\$ 822,534	\$ (42,668)	timing, monthly estimates of FY17 receipts based on prior years' monthly percentages
1.070 - Total Revenue	\$ 21,253,431	\$ 21,094,421	\$ 20,570,304	\$ (159,010)	
Other Financing Sources:					
2.050 - Advances In	\$ 40,000	\$ 40,000	\$ 45,250	\$ -	
2.060 - All Other Financing Sources	\$ 270	\$ 5,106	\$ 13,642	\$ 4,836	
2.080 Total Revenue and Other Financing Sources	\$ 21,293,701	\$ 21,139,527	\$ 20,629,196	\$ (154,174)	
Expenditures:					
3.010 - Personnel Services	\$ 15,226,116	\$ 14,910,900	\$ 14,782,733	\$ 315,216	contract negotiations ongoing
3.020 - Employees' Retirement/Insurance Benefits	\$ 5,112,790	\$ 4,980,577	\$ 4,641,171	\$ 132,213	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages, STRS/SERS foundation deductions will update mid-year for salary increases, contract negotiations ongoing, workers comp premium reduced \$48K in FY17 from FY16
3.030 - Purchased Services	\$ 2,322,100	\$ 2,101,771	\$ 1,988,450	\$ 220,329	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.040 - Supplies and Materials	\$ 561,291	\$ 450,257	\$ 524,017	\$ 111,034	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
3.050 - Capital Outlay	\$ 69,684	\$ 57,289	\$ 70,620	\$ 12,395	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
4.300 - Other Objects	\$ 376,788	\$ 350,876	\$ 333,235	\$ 25,912	timing, monthly estimates of FY17 budgets expended based on prior years' monthly percentages
4.500 - Total Expenditures	\$ 23,668,769	\$ 22,851,670	\$ 22,340,226	\$ 817,099	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ 309,100	\$ 295,413	\$ 297,635	\$ 13,687	Transfer to High School Supplies for free/reduced lunch student fee waivers to be processed in JAN vs DEC in FCST
5.020 - Advances Out	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 24,017,869	\$ 23,187,083	\$ 22,677,861	\$ 830,786	
Surplus/(Deficit) FYTD	\$ (2,724,168)	\$ (2,047,556)	\$ (2,048,665)	\$ 676,612	

Brecksville-Broadview Heights City School District



Revenue Analysis Report - General Operating Fund Only - FY17



2016 - 2017	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	9,502,000	-	1,554	190,605	2,524	419,097	-	369	270	10,116,418
August	4,920,041	872,487	32,101	273,195	135	519,017	-	365	-	6,617,341
September	-	-	23,668	156,415	21,680	421,590	-	362	-	623,716
October	-	-	10,156	56,913	-	432,339	2,177,658	357	6	2,677,429
November	-	-	14,346	84,821	-	417,817	-	1,790	4,830	523,604
December	-	-	40,669	84,043	1,375	414,126	-	806	40,000	581,019
January	-	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-
Totals	\$14,422,041	\$872,487	\$122,495	\$845,991	\$25,714	\$2,623,986	\$2,177,658	\$4,049	\$45,106	\$21,139,527
% of Total	68.22%	4.13%	0.58%	4.00%	0.12%	12.41%	10.30%	0.02%	0.21%	

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

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Brecksville-Broadview Heights City School District



Expenditure Analysis Report - General Operating Fund - FY17



2016-2017	Salaries	Benefits	Services	Supplies	Equipment	Dues/ Fees	Non- Operating*	Total Expenses
July	2,725,518	763,508	392,089	67,695	5,156	58,419	-	4,012,385
August	1,833,007	841,868	332,335	137,182	7,011	241,453	40,000	3,432,856
September	2,191,845	761,457	298,755	76,099	5,255	8,130	-	3,341,541
October	2,311,200	770,247	418,853	66,397	17,311	24,604	-	3,608,612
November	2,446,263	806,843	324,177	56,520	11,436	6,313	-	3,651,552
December	3,403,067	1,036,654	335,562	46,364	11,120	11,957	295,413	5,140,137
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
TOTALS	\$14,910,900	\$4,980,577	\$2,101,771	\$450,257	\$57,289	\$350,876	\$335,413	\$23,187,083
% of Total	64.31%	21.48%	9.06%	1.94%	0.25%	1.51%	1.45%	

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

Operating Fund includes General Fund (001) only for FY2017

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Brecksville-Broadview Heights City School District

December 31, 2016



FINSUMM Financial Summary

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"where fine education is a heritage"

Fund	Fund Name	Beginning Balance 7/1/2016	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	\$10,647,647.98	\$581,019.77	\$21,139,528.32	\$5,140,136.35	\$23,187,082.16	\$8,600,094.14	\$2,020,255.63	\$6,579,838.51
002	Bond Retirement	\$3,461,042.53	\$233,100.00	\$1,429,231.25	\$0.00	\$2,443,863.34	2,446,410.44	\$0.00	2,446,410.44
003	Permanent Improvement	\$1,243,535.08	\$0.00	\$817,254.19	\$81,072.24	\$1,191,974.92	868,814.35	\$78,734.89	790,079.46
004	Building Fund	\$106,453.36	\$25,000.00	\$25,000.00	\$0.00	\$0.00	131,453.36	\$0.00	131,453.36
006	Food Service	\$291,202.79	\$142,898.33	\$682,843.59	\$158,698.38	\$669,392.00	304,654.38	\$399,396.14	(94,741.76)
007	Special Trust	\$90,053.62	\$253.83	\$37,501.35	\$260.98	\$69,867.12	57,687.85	\$2,302.88	55,384.97
009	Uniform Supplies	\$146,246.59	\$24,018.96	\$180,191.30	\$44,318.01	\$214,502.95	111,934.94	\$27,961.35	83,973.59
014	Rotary - Internal Services	\$163,696.28	\$28,844.25	\$133,073.22	\$40,068.05	\$95,159.19	201,610.31	\$28,321.37	173,288.94
018	Public School Support	\$152,259.61	\$6,259.01	\$54,702.71	\$2,256.37	\$49,778.34	157,183.98	\$25,802.47	131,381.51
019	Other Grants	\$213,676.78	\$60,668.40	\$79,584.04	\$12,854.59	\$129,392.35	163,868.47	\$29,814.06	134,054.41
020	Child Care Fund	\$165,409.01	\$27,981.25	\$258,802.00	\$43,019.60	\$266,919.61	157,291.40	\$9,123.11	148,168.29
022	Unclaimed Funds	\$211,000.00	\$0.00	(\$211,000.00)	\$0.00	\$0.00	0.00	\$0.00	0.00
200	Student Managed Funds	\$131,152.96	\$20,456.25	\$119,573.11	\$17,042.61	\$92,760.89	157,965.18	\$58,072.19	99,892.99
300	District Managed Funds	\$230,776.98	\$55,525.91	\$271,242.07	\$54,913.16	\$253,420.77	248,598.28	\$101,576.10	147,022.18
401	Auxiliary Services	\$93,243.62	\$406.91	\$176,736.52	\$21,879.33	\$137,875.03	132,105.11	\$64,151.11	67,954.00
451	OneNet (Data Communication)	\$0.00	\$0.00	\$5,400.00	\$0.00	\$5,400.00	0.00	\$0.00	0.00
499	Miscellaneous State Grants	(\$9,628.69)	\$0.00	\$53,915.09	\$0.00	\$42,634.65	1,651.75	\$1,375.00	276.75
516	IDEA-B	(\$13,970.45)	\$99,575.51	\$312,912.21	\$49,602.42	\$317,303.33	(18,361.57)	\$263,693.49	(282,055.06)
551	Title III - Limited English Proficiency	\$0.00	\$26.90	\$3,701.43	\$0.00	\$3,701.43	0.00	\$770.00	(770.00)
572	Title I - Disadvantaged Children	(\$17,212.31)	\$47,783.78	\$141,546.32	\$32,062.63	\$137,608.00	(13,273.99)	\$326.10	(13,600.09)
587	Preschool	\$0.00	\$5,431.80	\$9,736.98	\$3,765.53	\$10,461.41	(724.43)	\$0.00	(724.43)
590	Title II-A - Improving Teacher Quality	\$14.87	\$7,921.62	\$19,637.41	\$3,915.86	\$23,399.11	(3,746.83)	\$9,560.00	(13,306.83)
599	Miscellaneous Federal Grants	\$0.00	\$0.00	\$0.00	\$8,155.34	\$17,020.68	(17,020.68)	\$0.00	(17,020.68)
	Grand Totals (ALL Funds)	\$17,306,600.61	\$1,367,172.48	\$25,741,113.11	\$5,714,021.45	\$29,359,517.28	\$13,688,196.44	\$3,121,235.89	\$10,566,960.55

Brecksville-Broadview Heights Board of Education



Approved Funds for 2016/2017



This report is a listing of all grant funds authorized and received throughout the 2016/2017 fiscal year.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received Project-To-Date
	<i>State Grants</i>				
451/9017	Network Connectivity Subsidy	\$10,800.00	\$0.00	\$0.00	\$5,400.00
499/9017	BWC Special Education Equipment	\$19,915.09	\$0.00	\$0.00	\$19,915.09
	<i>Auxiliary Services</i>				
401/9017	Assumption	\$188,802.09	\$188,802.09	\$0.00	\$94,401.04
401/9117	Lawrence School	\$159,832.59	\$159,832.59	\$0.00	\$113,278.65
401/9217	South Suburban Mont.	\$96,180.20	\$96,180.20	\$0.00	\$61,264.75
	<i>CAPA</i>				
499/9016	Ohio Dept. of Health Youth Tobacco Reduction Use	\$50,000.00	\$0.00	\$0.00	\$50,000.00
	Total State Funds	\$525,529.97	\$444,814.88	\$0.00	\$344,259.53
	<i>Federal Grants</i>				
516/9016	IDEA-B Special Education FY16	\$728,523.07	\$7,396.17	\$0.00	\$728,523.07
516/9017	IDEA-B Special Education FY17	\$755,929.66	\$10,355.20	\$99,575.51	\$261,822.00
551/9016	Title III Limited English Proficiency FY16	\$16,222.77	\$0.00	\$0.00	\$16,222.77
551/9017	Title III Limited English Proficiency FY17	\$17,100.65	\$0.00	\$26.90	\$3,701.43
572/9016	Title I FY16	\$287,027.94	\$4,546.78	\$0.00	\$281,951.55
572/9017	Title I FY17	\$312,684.50	\$3,211.50	\$47,783.78	\$91,090.86
587/9016	Preschool Special Education FY16	\$20,192.98	\$0.00	\$0.00	\$20,192.98
587/9017	Preschool Special Education FY17	\$21,019.55	\$0.00	\$5,431.80	\$9,736.98
590/9016	Title II-A Improving Teacher Quality FY16	\$60,082.04	\$4,026.26	\$0.00	\$60,082.04
590/9017	Title II-A Improving Teacher Quality FY17	\$59,018.83	\$427.11	\$7,921.62	\$8,318.10
599/9017	CAPA Drug-Free Communities FY17 (Yr.1)	\$125,000.00	\$0.00	\$0.00	\$0.00
	Total Federal Funds	\$2,402,801.99	\$29,963.02	\$160,739.61	\$1,481,641.78

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Brecksville-Broadview Heights City School District



Cash Reconciliation



December 31, 2016

FINSUM Balance \$ 13,688,196.44

Bank Balance:

Citizens Bank - General \$ 2,899,590.07

Investments:

STAR Ohio	1,894.72	
Meeder Investment Management	11,022,110.69	
First Federal	8,364.25	
Westfield Bank Money Market	11,027.79	
Westfield Bank ICS	4,782.92	
	<u> </u>	\$ 11,048,180.37

Petty Cash:

Chippewa	100.00	
Highland Drive	100.00	
Hilton	100.00	
Central School	100.00	
Middle School	150.00	
Student Activity	300.00	
High School	150.00	
Transportation	150.00	
Board Office	150.00	
Beekeepers	150.00	
	<u> </u>	\$ 1,450.00

Change Fund:

Middle School Athletics	200.00	
Middle School Concessions	150.00	
High School Athletics	4,500.00	
Food Services	1,097.00	
	<u> </u>	\$ 5,947.00

Less: Outstanding Checks-Charter One General \$ (267,082.05)

Outstanding Deposits/Other Adjustments:

Payroll in transit items	111.05	
	-	
	<u> </u>	\$ 111.05

Bank Balance \$ 13,688,196.44

Variance \$ -

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Brecksville-Broadview Heights City School District

December 31, 2016



Appropriation Summary

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"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	\$46,428,582.55	\$464,977.40	\$46,893,559.95	\$23,187,082.16	\$5,140,136.35	\$2,020,255.63	21,686,222.16	53.75%
002	Bond Retirement	\$3,012,889.00	\$0.00	3,012,889.00	\$2,443,863.34	\$0.00	\$0.00	569,025.66	81.11%
003	Permanent Improvement	\$2,080,134.75	\$366,053.75	2,446,188.50	\$1,191,974.92	\$81,072.24	\$78,734.89	1,175,478.69	51.95%
004	Building Fund	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	#DIV/0!
006	Food Service	\$1,708,100.00	\$3,724.58	1,711,824.58	\$669,392.00	\$158,698.38	\$399,396.14	643,036.44	62.44%
007	Special Trust	\$82,402.00	\$0.00	82,402.00	\$69,867.12	\$260.98	\$2,302.88	10,232.00	87.58%
009	Uniform Supplies	\$261,247.00	\$492.91	261,739.91	\$214,502.95	\$44,318.01	\$27,961.35	19,275.61	92.64%
014	Rotary - Internal Services	\$445,661.00	\$182.52	445,843.52	\$95,159.19	\$40,068.05	\$28,321.37	322,362.96	27.70%
018	Public School Support	\$151,449.00	\$30.75	151,479.75	\$49,778.34	\$2,256.37	\$25,802.47	75,898.94	49.89%
019	Other Grants	\$272,251.20	\$2,257.15	274,508.35	\$129,392.35	\$12,854.59	\$29,814.06	115,301.94	58.00%
020	Child Care Fund	\$454,176.00	\$5,499.93	459,675.93	\$266,919.61	\$43,019.60	\$9,123.11	183,633.21	60.05%
022	Unclaimed Funds	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	0.00%
200	Student Managed Funds	\$314,766.00	\$3,942.35	318,708.35	\$92,760.89	\$17,042.61	\$58,072.19	167,875.27	47.33%
300	District Managed Funds	\$660,646.00	\$32,471.38	693,117.38	\$253,420.77	\$54,913.16	\$101,576.10	338,120.51	51.22%
401	Auxiliary Services	\$444,721.36	\$263.14	444,984.50	\$137,875.03	\$21,879.33	\$64,151.11	242,958.36	45.40%
451	OneNet (Data Communication)	\$10,800.00	\$0.00	10,800.00	\$5,400.00	\$0.00	\$0.00	5,400.00	50.00%
499	Miscellaneous State Grants	\$37,500.80	\$6,785.60	44,286.40	\$42,634.65	\$0.00	\$1,375.00	276.75	99.38%
516	IDEA-B	\$764,945.42	\$28,104.00	793,049.42	\$317,303.33	\$49,602.42	\$263,693.49	212,052.60	73.26%
551	Title III - Limited English Proficiency	\$17,100.65	\$0.00	17,100.65	\$3,701.43	\$0.00	\$770.00	12,629.22	26.15%
572	Title I - Disadvantaged Children	\$351,723.21	\$3,205.73	354,928.94	\$137,608.00	\$32,062.63	\$326.10	216,994.84	38.86%
587	Preschool	\$21,019.55	\$0.00	21,019.55	\$10,461.41	\$3,765.53	\$0.00	10,558.14	49.77%
590	Title II-A - Improving Teacher Quality	\$70,043.95	\$0.00	70,043.95	\$23,399.11	\$3,915.86	\$9,560.00	37,084.84	47.05%
599	Miscellaneous Federal Grants	\$125,000.00	\$0.00	125,000.00	\$17,020.68	\$8,155.34	\$0.00	107,979.32	13.62%
Totals		\$57,715,159.44	\$917,991.19	\$58,633,150.63	\$29,359,517.28	\$5,714,021.45	\$3,121,235.89	\$26,152,397.46	55.40%

Brecksville-Broadview Heights Board of Education**Check Register for Checks > \$9,999.99
December 2016**

Vendor	Amount	Fund	Description
Suburban Transportation	\$16,453.00	001	Special education transportation
Great Day! Tours	\$30,000.00	014	8th grade DC trip deposit
Renhill Group, Inc.	\$18,161.23	001	Substitute teachers
Sendero Therapies	\$18,359.80	516	Occupational/physical therapy-special education
SHI International Inc.	\$35,370.00	003	Chromebook flips
Triad Research	\$15,900.00	001	District survey
Sportsgraphics, Inc.	\$10,167.00	003	HS gym wall mat installation
Taylor Consulting Group LLC	\$11,569.00	003	MS roof replacement/repair consulting fee
CoreSource, Inc.	\$29,369.56	various	Dental insurance premiums
Educational Service Center	\$32,688.00	various	Special education tuition
Effective Utility Services	\$12,049.80	various	Electricity
The Illuminating Company	\$47,575.34	001	Electricity
Lykins Oil Company	\$14,750.24	001	Fuel purchase
Northeast Ohio Regional	\$14,475.83	001	Sewer charges
PSI	\$18,294.37	various	Auxiliary services (nursing & therapist services) & Hilton/Highland nursing services
Renhill Group	\$19,080.53	001	Substitute teachers
Citizens Bank	\$20,269.87	various	Medicare-1st payroll
STRS	\$256,870.00	various	Certified retirement contributions
SERS	\$106,134.00	various	Classified retirement contributions
Citizens Bank	\$17,137.38	various	Medicare-2nd payroll
Suburban Health Consortium	\$402,921.81	various	Medical & prescription drug insurance premiums
Citizens Bank	\$17,210.06	various	Medicare-3rd payroll
Bureau of Workers' Compensation	\$221,610.84	various	Workers' compensation 2017 premiums
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