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***District's Mission***

*Inspiring every student to value learning, community and excellence.*



**Financial Analysis Report  
For February, 2019**

*Prepared by: Karen Obratil, Treasurer/CSO  
(3/18/2019)*

**General Operating Fund (001) Analysis Monthly Report for February**

**REVENUE:** FY19 actual revenue totals \$8.6M which is \$252K higher than the Forecast. Taxes total \$7.7M, or 89.6% of the monthly revenue.

**EXPENDITURES:** FY19 actual expenditures total \$3.9M which is \$47K higher than the Forecast due to the timing of payments. Personnel costs total \$3.1M, or 78.1% of the monthly expenditures.

**Salaries total \$2.1M:** 75.3% for certified employees  
19.7% for classified employees  
2.4% for supplemental pays  
2.6% for subs, overtime, severance

**Benefits total \$926K:** 59.5% for insurance premiums  
36.0% for retirement  
3.3% for Medicare  
1.2% for other benefits

**Services total \$678K:** 40.9% for pupil transportation (Petermann)  
24.1% for special education services  
11.3% for utilities  
1.6% for nursing services (Akron Children's Hospital)

**Revenue of \$8.6M exceeds Expenditures of \$3.9M by \$4.7M.**

Market Rates 3/7/2019	Today	Last Week	Last Year
STAR Plus	2.55%	2.55%	1.50%
STAR Ohio	2.54%	2.56%	1.55%
2 Yr. Treasury	2.52%	2.50%	2.25%
5 Yr. Treasury	2.49%	2.49%	2.65%

## **Fiscal Year-to-Date (FYTD) Report for July to February**

### **Revenue:**

Revenue received totals \$30.6M which is \$763K higher than the Forecast due to the timing of tuition payments. Tax revenue represents 74.1% of total operating revenue.

### **Expenditures:**

Expenditures total \$30.9M which is \$49K slightly higher than the Forecast. Personnel costs are 73.9% of total operating expenditures.

**Salaries total \$17M**      74.8% for certified employees  
19.8% for classified employees  
3.6% for supplemental pays  
1.8% for certified severance, subs and overtime

**Benefits total \$5.8M**      47.2% for insurance premiums  
45.7% for retirement contributions  
7.1% for Medicare and other benefits

**Services total \$5.9M**      32.1% for transportation services (Petermann)  
21.3% for special education services  
15.6% for repairs and rentals  
8.9% for utilities  
3.7% for data processing services (NEOnet)  
2.5% for community school deductions  
2.3% for legal services  
1.6% for pupil nursing services (Akron Childrens Hospital)  
1.2% for property & fleet insurances

### **Excess of Revenue under Expenditures (eight months):**

FY19 Expenditures of \$30.9M exceed Revenue of \$30.6M by \$5M.

### **State Grants Received:**

\$1,925.00	Parent Mentor (Fund 499)
\$147,948.84	Auxiliary Services (Fund 401)

### **Federal Grants Received:**

\$148,446.01	IDEA-B (Fund 516)
\$123,839.39	Title I (Fund 572)
\$13,890.90	Title II-A (Fund 590)
\$2,520.00	Title IV-A (Fund 599)

Nordonia Hills City School District

**General Operating Fund\* Analysis Report**

for Fiscal Year Ending June 30, 2019

Prepared by: Karen Obratil, Treasurer/CFO

Board Meeting 3/18/2019

Month of February, 2019

Line	REVENUE	Forecast Estimate	FY19 Actuals	FY19 Actual to Forecast	Explanation of Variances	FY18 Actuals
1.010	General Property Taxes (Real Estate)	\$7,500,000	\$7,704,482	\$204,482		(Informational)
1.035	Unrestricted Grants-in-Aid	400,000	400,728	728		\$6,793,339
1.040	Restricted Grant-in-Aid	2,000	2,354	354		391,684
1.060	All Other Operating Revenue	450,000	495,994	45,994		1,371
1.070	Total Revenue	8,352,000	8,603,558	251,558		84,474
						7,270,868
	<b>Other Financing Sources</b>					
2.060	All Other Financing Sources	0	0	0		
2.070	Total Other Financing Sources	0	0	0		3,237
2.080	<b>TOTAL REVENUE + OTHER FINANCING SOURCES</b>	<b>8,352,000</b>	<b>8,603,558</b>	<b>251,558</b>		<b>3,237</b>
						<b>7,274,105</b>
	<b>EXPENDITURES</b>					
3.010	Personnel Services	2,175,000	2,147,880	27,120		
3.020	Employees' Retirement/Insurance Benefits	915,000	926,193	(11,193)		2,041,979
3.030	Purchased Services	700,000	677,885	22,115	Timing of payments	838,172
3.040	Supplies and Materials	95,000	93,421	1,579	Timing of payments	527,195
3.050	Capital Outlay	40,000	38,346	1,654	Timing of payments	77,321
4.300	Other Objects	15,000	9,409	5,591	Timing of payments	16,830
4.500	Total Expenditures	3,940,000	3,893,134	46,866	Timing of payments	7,264
						3,508,761
	<b>Other Financing Uses</b>					
5.010	Operating Transfers Out	15,000	15,000	0		
5.040	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>3,955,000</b>	<b>3,908,134</b>	<b>46,866</b>		<b>15,000</b>
6.010	Excess Revenue Over/(under) Expenditures	4,397,000	4,695,424			<b>3,523,761</b>
						3,750,344
7.010	Beginning Cash Balance	\$14,916,287	\$15,378,838			
7.020	Ending Cash Balance	\$19,313,287	\$20,074,262	760,975		\$17,935,743
8.010	Outstanding Encumbrances	\$3,557,536	\$3,557,536	0		\$21,686,087
						\$3,078,974

*Nordonia Hills City School District*

**General Operating Fund\* Analysis Report**

for Fiscal Year Ending June 30, 2019

*Prepared by: Karen Obratil, Treasurer/CFO*

*Board Meeting 3/18/2019*

**Fiscal Year to Date July to February, 2019**

Line		Forecast Estimate	FY19 Actuals	FY19 Actual to Forecast	Explanation of Variances	FY18 Actuals
	<b>REVENUE</b>					(Informational)
1.010	General Property Taxes (Real Estate)	\$20,883,308	\$21,087,790	\$204,482		\$20,345,181
1.020	Tangible Personal Property Taxes	1,299,957	1,597,269	297,312	TPP distribution	1,383,976
1.035	Unrestricted Grants-in-Aid	3,467,302	3,474,554	7,252	ODE adjustment	3,474,282
1.040	Restricted Grant-in-Aid	11,859	16,993	5,134	ODE adjustment	11,895
1.050	Property Tax Allocation	1,944,490	1,944,490	0		2,215,428
1.060	All Other Operating Revenue	2,076,582	2,315,747	239,165	Timing of tuition payments	1,745,039
1.070	Total Revenue	29,683,498	30,436,843	753,345		29,175,801
	<b>Other Financing Sources</b>					
2.060	All Other Financing Sources	152,898	162,448	9,550		231,226
2.070	Total Other Financing Sources	152,898	162,448	9,550		231,226
2.080	<b>TOTAL REVENUE + OTHER FINANCING SOURCES</b>	<b>29,836,396</b>	<b>30,599,291</b>	<b>762,895</b>		<b>29,407,027</b>
	<b>EXPENDITURES</b>					
3.010	Personnel Services	17,072,285	16,982,511	89,774		16,176,719
3.020	Employees' Retirement/Insurance Benefits	5,794,761	5,797,315	(2,554)		5,808,492
3.030	Purchased Services	5,843,859	5,887,448	(43,589)	Timing of payments	5,079,617
3.040	Supplies and Materials	1,244,132	1,270,248	(26,116)	Timing of payments	1,230,850
3.050	Capital Outlay	514,598	529,137	(14,539)	Timing of payments	523,278
4.300	Other Objects	372,441	377,337	(4,896)	Timing of payments	330,048
4.500	Total Expenditures	30,842,076	30,843,996	(1,920)		29,149,004
	<b>Other Financing Uses</b>					
5.010	Operating Transfers Out	77,580	77,580	0		77,604
5.040	Total Other Financing Uses	77,580	77,580	0		77,604
5.040	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>30,919,656</b>	<b>30,921,576</b>	<b>(1,920)</b>		<b>29,226,608</b>
6.010	Excess Revenue Over/(under) Expenditures	(1,083,260)	(322,285)			180,419
7.010	Beginning Cash Balance	\$20,396,547	\$20,396,547			\$21,505,668
7.020	Ending Cash Balance	\$19,313,287	\$20,074,262	760,975		\$21,686,087
8.010	Outstanding Encumbrances	\$3,557,536	\$3,557,536			\$3,078,974

Nordonia Hills City School District



Revenue Analysis Report - General Operating Fund Only - FY19



2018-2019	Local Revenue			State Revenue			Non-Operating*	Total Revenue
	Taxes		Other Local	Unrestricted Grants-in-Aid	Property Tax Allocation	Restricted Grants-in-Aid		
	Real Estate	Personal Property						
July	\$8,166,199	\$0	\$58,507	\$403,097	\$0	\$1,573	\$136,438	\$8,765,814
August	3,987,406	0	578,252	503,828	0	1,573	2,189	5,073,248
September	1,229,703	1,299,628	618,769	416,016	880	1,573	14,271	3,580,840
October	0	0	138,874	400,618	1,943,610	1,602	0	2,484,704
November	0	297,641	284,388	400,611	(279)	1,589	3,366	987,316
December	0	0	74,158	457,465	0	4,664	3,170	539,457
January	0	0	67,084	492,191	0	2,065	3,014	564,354
February	7,704,482	0	495,994	400,728	0	2,354	0	8,603,558
March								0
April								0
May								0
June								0
<b>Totals</b>	<b>\$21,087,790</b>	<b>\$1,597,269</b>	<b>\$2,316,026</b>	<b>\$3,474,554</b>	<b>\$1,944,211</b>	<b>\$16,993</b>	<b>\$162,448</b>	<b>\$30,599,291</b>
<b>% of Total</b>	<b>68.92%</b>	<b>5.22%</b>	<b>7.57%</b>	<b>11.36%</b>	<b>6.35%</b>	<b>0.06%</b>	<b>0.53%</b>	

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

Nordonia Hills City School District



**Expenditure Analysis Report - General Operating Fund - FY19**



2018/2019	Salaries	Benefits	Services	Supplies	Equipment	Dues/ Fees	Non- Operating*	Total Expenses
July	\$2,019,001	\$354,281	\$381,786	\$207,590	\$12,397	\$31,261	\$0	\$3,006,316
August	2,054,886	356,627	1,173,339	356,616	68,889	5,135	0	4,015,492
September	2,154,014	406,581	276,740	159,868	53,919	206,122	0	3,257,244
October	2,151,835	890,638	1,105,995	212,635	255,041	61,456	62,580	4,740,180
November	2,197,469	899,134	715,239	94,170	46,216	28,343	0	3,980,571
December	2,132,013	1,046,965	874,348	70,539	32,934	15,112	0	4,171,911
January	2,125,413	916,896	682,116	75,409	21,395	20,499	0	3,841,728
February	2,147,880	926,193	677,885	93,421	38,346	9,409	15,000	3,908,134
March								0
April								0
May								0
June								0
<b>TOTALS</b>	<b>\$16,982,511</b>	<b>\$5,797,315</b>	<b>\$5,887,448</b>	<b>\$1,270,248</b>	<b>\$529,137</b>	<b>\$377,337</b>	<b>\$77,580</b>	<b>\$30,921,576</b>
<b>% of Total</b>	<b>54.92%</b>	<b>18.75%</b>	<b>19.04%</b>	<b>4.11%</b>	<b>1.71%</b>	<b>1.22%</b>	<b>0.25%</b>	

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

Operating Fund includes General Fund (001)

ko 3/18/20219

## Nordonia Hills City School District

February 28, 2019



FINSUM Financial Summary

ko 3/18/2019

Fund	Fund Name	Beginning Balance 7/1/2018	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	\$20,396,546.86	\$8,603,558.48	\$30,599,289.78	\$3,908,133.95	\$30,921,575.17	20,074,261.47	\$3,557,536.11	\$16,516,725.36
002	Bond Retirement	1,282,135.46	729,872.25	2,503,243.02	0.00	2,853,408.37	931,970.11	0.00	931,970.11
003	Permanent Improvement	14,656.44	14.94	116.83	0.00	0.00	14,773.27	0.00	14,773.27
004	Building Fund	277,984.17	0.00	1,450.00	0.00	21,122.92	258,311.25	31,595.00	226,716.25
006	Food Service	62,203.46	73,401.97	671,135.94	100,402.10	708,399.61	24,939.79	43,789.10	(18,849.31)
018	Public School Support	140,312.25	2,005.37	88,953.13	2,757.65	69,417.97	159,847.41	9,137.02	150,710.39
019	Other Grants	43,551.09	554.00	23,604.00	5,228.05	27,233.53	39,921.56	14,325.58	25,595.98
020	Special Enterprise	7,702.40	85.50	835.75	0.00	755.77	7,782.38	500.00	7,282.38
022	Unclaimed Funds	34,565.97	827.00	17,415.24	0.00	13,006.84	38,974.37	1,370.00	37,604.37
200	Student Managed Funds	97,635.78	20,972.78	149,681.69	6,186.12	86,556.63	160,760.84	22,856.77	137,904.07
300	District Managed Funds	243,517.85	56,451.70	355,670.92	17,834.53	346,119.10	253,069.67	110,925.59	142,144.08
401	Auxiliary Services	55,856.90	147,948.84	353,659.76	586.89	168,643.80	240,872.86	22,673.91	218,198.95
451	OneNet (Data Communication)	0.00	0.00	5,400.00	0.00	0.00	5,400.00	0.00	5,400.00
499	Miscellaneous State Grants	0.00	1,925.00	18,886.57	1,925.00	18,886.57	0.00	7,175.00	(7,175.00)
516	IDEA-B	(21,038.14)	148,446.01	441,657.56	47,331.00	429,971.42	(9,352.00)	369,264.76	(378,616.76)
551	Title III - Limited English Proficiency	8,162.34	0.00	20.38	0.00	0.00	8,182.72	0.00	8,182.72
572	Title I - Disadvantaged Children	(6,162.96)	123,839.39	144,537.18	3,731.93	142,834.96	(4,460.74)	154,811.19	(159,271.93)
590	Title II-A - Improving Teacher Quality	(15,176.93)	13,890.90	45,790.42	13,890.90	28,497.96	2,115.53	1,340.00	775.53
599	Title IV	0.00	2,520.00	2,520.00	0.00	2,520.00	0.00	11,255.00	(11,255.00)
	<b>Grand Totals (ALL Funds)</b>	<b>\$22,622,452.94</b>	<b>\$9,926,314.13</b>	<b>\$35,423,868.17</b>	<b>\$4,108,008.12</b>	<b>\$35,838,950.62</b>	<b>\$22,207,370.49</b>	<b>\$4,358,555.03</b>	<b>\$17,848,815.46</b>

Nordonia Hills City School District



Approved Funds for 2018/2019



This report is a listing of all grant funds authorized and received throughout the 2018/2019 school year.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received FY-to-date
<b>State Grants</b>					
451/9213	OneNet	\$10,800.00			\$5,400.00
499/9718	Secondary Transition	\$1,460.00			\$1,460.00
499/9220	Parent Mentor	\$25,000.00		\$1,925.00	\$17,426.57
<b>Auxiliary Services</b>					
401/9218	St. Barnabas			\$147,948.84	\$353,659.76
	<b>Total State Funds</b>	<b>\$37,260.00</b>	<b>\$0.00</b>	<b>\$149,873.84</b>	<b>\$377,946.33</b>
<b>Federal Grants</b>					
516/9819	IDEA-B (Spec.Ed.) CFDA 84.027	\$732,737.87	\$44,185.19	\$148,446.01	\$405,845.94
516/9718	IDEA-B (Spec.Ed.) Carryover	\$64,186.84			\$35,811.62
551/9819	Title III (LEP) CFDA 84.365				
551/9718	Title III (LEP) Carryover	\$23,401.36			\$20.38
572/9819	Title I CFDA 84.010	\$288,135.13	\$6,046.00	\$123,839.39	\$138,736.77
572/9718	Title I Carryover	\$34,683.16			\$5,800.41
587/9819	Preschool	\$14,534.44			
590/9819	Title II-A CFDA 84.367	\$73,524.40	\$8,392.45	\$13,890.90	\$32,106.74
590/9718	Title II-A Carryover	\$58,507.88			\$13,683.68
599/9819	Title IV	\$28,790.32	\$3,286.28	\$2,520.00	\$2,520.00
599/9718	Title IV Carryover	\$5,878.89	\$1,075.00		\$1,460.00
	<b>Total Federal Funds</b>	<b>\$591,642.42</b>	<b>\$18,799.73</b>	<b>\$288,696.30</b>	<b>\$230,139.60</b>

ko 3/18/2019

**Nordonia Hills City School District**



**Cash Reconciliation**



**February 2019**

**FINSUM Balance** \$22,207,370.49

**Bank Balance:**

Huntington (Operating Account)	8,654,454.46	
Huntington (Fee Account)	<u>62,303.80</u>	
		8,716,758.26

**Investments:**

Red Tree Investment Group	10,457,868.98	
StarOhio	1,061,288.24	
UBS Financial Services	<u>2,255,927.85</u>	13,775,085.07

**Outstanding Checks:**

Less: o/s checks (Operating Account)	(218,367.08)	
Less: o/s checks (Payroll Account)	<u>(38,684.96)</u>	(257,052.04)

**Deposits in Transit**

126.85	
384.65	
43.75	
66.80	
208.30	
<u>601.20</u>	1,431.55

**Miscellaneous Adjustments**

SERS Payment	(26,980.76)	
Quarterly taxes	(1,200.57)	
City of Akron taxes paid in Feb.	(504.60)	
NHEA refund	(160.60)	
Medicare adjustment	(6.58)	
STRS Correction	<u>0.76</u>	(28,852.35)

<b>Bank Balance</b>		\$22,207,370.49
Variance		0.00
<b>Adjusted Bank Balance</b>		<u>\$22,207,370.49</u>

3/18/2019

## Nordonia Hills City School District

January 2019



Appropriation Summary

*ko 2/11/2019*

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	\$48,900,000.00	\$821,420.37	\$49,721,420.37	\$30,921,575.17	\$3,908,133.95	\$3,557,536.11	\$ 15,242,309.09	69.34%
002 Bond Retirement	3,190,179.15	0.00	3,190,179.15	2,853,408.37	0.00	0.00	336,770.78	89.44%
003 Permanent Improvement	14,634.92	0.00	14,634.92	0.00	0.00	0.00	14,634.92	0.00%
004 Building Fund	135,000.00	0.00	135,000.00	21,122.92	0.00	31,595.00	82,282.08	39.05%
006 Food Service	1,179,086.98	1,758.90	1,180,845.88	708,399.61	100,402.10	43,789.10	428,657.17	63.70%
018 Public School Support	180,500.00	11,838.79	192,338.79	69,417.97	2,757.65	9,137.02	113,783.80	40.84%
019 Other Grants	65,000.00	651.70	65,651.70	27,233.53	5,228.05	14,325.58	24,092.59	63.30%
020 Enterprise	3,850.00	0.00	3,850.00	755.77	0.00	500.00	2,594.23	32.62%
022 Unclaimed Funds	30,000.00	254.00	30,254.00	13,006.84	0.00	1,370.00	15,877.16	47.52%
200 Student Managed Funds	340,375.00	4,459.58	344,834.58	86,556.63	6,186.12	22,856.77	235,421.18	31.73%
300 District Managed Funds	662,555.00	25,622.49	688,177.49	346,119.10	17,834.53	110,925.59	231,132.80	66.41%
401 Auxiliary Services	355,650.59	8,356.83	364,007.42	168,643.80	586.89	22,673.91	172,689.71	52.56%
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	25,000.00	1,460.00	26,460.00	18,886.57	1,925.00	7,175.00	398.43	98.49%
516 IDEA-B	785,673.16	55,436.74	841,109.90	429,971.42	47,331.00	369,264.76	41,873.72	95.02%
551 Title III - Limited English Proficiency	23,401.36	0.00	23,401.36	0.00	0.00	0.00	23,401.36	0.00%
572 Title I - Disadvantaged Children	324,009.12	4,855.17	328,864.29	142,834.96	3,731.93	154,811.19	31,218.14	90.51%
590 Title II-A - Improving Teacher Quality	137,759.73	2,665.00	140,424.73	28,497.96	13,890.90	1,340.00	110,586.77	21.25%
599 Miscellaneous Federal Grants	37,955.49	0.00	37,955.49	2,520.00	0.00	11,255.00	24,180.49	36.29%
<b>Totals</b>	<b>\$56,401,430.50</b>	<b>\$938,779.57</b>	<b>\$57,340,210.07</b>	<b>\$35,838,950.62</b>	<b>\$4,108,008.12</b>	<b>\$4,358,555.03</b>	<b>\$ 17,142,704.42</b>	<b>70.10%</b>

**Nordonia Hills City School District**



**Check Register for Checks > \$10,000  
February, 2019**



<b>Vendor</b>	<b>Amount</b>	<b>Fund</b>	<b>Description</b>
Petermann	\$280,054.71	001	Pupil Transportation Services
State Teachers Retirement	\$244,500.37	001	Retirement Contributions Certified
Nordonia Hills City Schools	\$115,190.30	001	Foundation Deductions
			Scholarships (Autism/Peterson) \$23,914.68
			Community Schools \$20,436.26
			PreSchool/Summit Cty. ESC \$19,094.80
			SF-6 Excess Costs \$14,246.98
			College Credit Plus \$11,942.10
			SF-14H Special Ed. Tuition \$12,204.43
			Open Enrollment \$6,388.68
			SF-14 Tuition \$6,327.46
			Other Adjustments \$634.91
Suburban School Transportation	\$32,306.00	001	Special Ed. Pupil Transportation
Sendero Therapies, Inc.	\$29,250.46	001	Occupational Therapy Costs
Universal Oil	\$26,150.79	001	Fuel
Ohio Edison	\$25,278.88	001	Electricity
Worthington Direct	\$21,359.48	001	MS Furniture
Positive Education Program	\$21,123.75	001	Behavioral Specialist
SERS/STRS	\$19,968.18	001	Retirement Contributions
Nordonia Hills City Schools	\$15,000.00	001	Fund Transfer
Rachel Wixey & Assoc., LLC.	\$14,520.96	001	Teacher Substitute Costs
Millcraft Paper Company	\$12,815.48	001	Paper
Rachel Wixey & Assoc., LLC.	\$12,295.19	001	Teacher Substitute Costs
Rachel Wixey & Assoc., LLC.	\$11,784.83	001	Teacher Substitute Costs
Ohio Edison	\$11,528.65	001	Electricity
Ohio Edison	\$10,444.99	001	Electricity
Nordonia Hills City Schools	\$1,111,440.45	001/006	Payroll #2
Nordonia Hills City Schools	\$1,095,888.56	001/006	Payroll #1
Stark County ESC	\$666,408.47	001/006	Monthly Insurance Premiums
School Employees Retirement	\$74,494.00	001/006	Retirement Contributions - Classified
First National Bank	\$31,069.46	001/006	Medicare
BWC State Insurance Fund	\$10,234.00	001/006	Workers' Compensation True-up
STEPS Behavioral Consulting	\$18,000.00	516	Special Ed. Pupil Tuition Costs
Re-Education Services	\$10,960.00	516	Special Ed. Pupil Tuition Costs

ko 3/18/2019