

Board of Education Meeting Minutes
January 31, 2018

The Board of Education met in regular session at 6:00 pm in the Millstream Career Center Cafe. President Aldrich called the meeting to order. Present were Mr. Aldrich, Mr. Cooper, Mrs. Robertson, Mrs. Russel, Dr. Siebenaler Wilson, Treasurer Mr. Barnhart, Assistant Superintendent Mr. Roth, and Superintendent Mr. Kurt.

CELEBRATIONS

Mrs. Miller, Jacobs Primary Principal welcomed the board along with two Jacobs's leaders and gave them a presentation about the Leader in Me program at Jacobs. Mrs. Russel celebrated the wrestling team making the regional finals. Mr. Kurt celebrated the Jefferson students and the letter to the editor regarding the recent random acts of kindness done at Kroger. The students passed out wooden snowmen they had made to people who were leaving the store.

2018-001-011 Grants

It was motioned by Mrs. Robertson, seconded by Dr. Siebenaler Wilson to approve a \$5,000 grant from Lowe's to develop a Makerspace at Bigelow Hill was awarded to Tonya Thorbahn, Intervention Specialist and approve the \$400 grant from Findlay Rotary Club Youth Committee to Julie Lammers to create no sew fleece blankets with her Student Leadership Action Team – Operation Warm. They are making blankets for students who experience any form of trauma.

Roll call: Mrs. Robertson, aye; Dr. Siebenaler Wilson, aye; Mr. Aldrich, aye; Mr. Cooper, aye; Mrs. Russel, aye. President Aldrich declared the motion carried.

2018-001-012 Approval of Minutes

It was motioned by Mrs. Russel, seconded by Mr. Cooper to approve the Organizational Meeting minutes from January 8, 2018 and Special Meeting minutes from January 3, 2018.

Roll call: Mrs. Russel, aye; Mr. Cooper, aye; Mr. Aldrich, aye; Mrs. Robertson, aye; Dr. Siebenaler Wilson, aye. President Aldrich declared the motion carried.

CORRESPONDENCE

Mr. Kurt shared information about the Black Heritage Library and Multicultural Center celebration happening on February 21st at 6:00 p.m. at Winebrenner Theological Seminary. Mr. Kurt will be the keynote speaker. He also shared a note written by Dr. Kathleen Crates regarding the hockey team and their involvement at Sunrise Assisted Living.

2018-001-013 Consent Items (A-L)

It was motioned by Mrs. Robertson, seconded by Dr. Siebenaler Wilson to approve consent items A-L.

CERTIFICATED PERSONNEL

A. Leave of Absence (will use paid sick, personal, and/or vacation time, if available)

Amy Kuhlman (Whittier, Intervention Specialist)
Effective: 1/3/18 - 1/15/18
Reason: FMLA

Alexandria Scurria (Northview, Grade 2)
Effective: 12/21/17 - 1/31/18
Reason: FMLA

Jennifer Bain (Lincoln, Intervention Specialist)
Effective: 12/12/17 - 1/7/18
Reason: FMLA

B. Leave of Absence (unpaid)

Alexandria Scurria (Northview, Grade 2)
Effective: 2/1/18 - 2/14/18
Reason: FMLA

C. Appointments

1. High School Block Grant Second Semester Stipend @ \$500

Ryan Allshouse	Taylor Barton	Ryan Headley
Judy Lentz	Jordan Nugeness	

2. Adult Education Instructor – Step 2 @ \$22.09/hour

Cindy Meadows

3. Elem Engineers I & II Instructor, Step 2 @ \$22.59/hr for 30 hrs – Sat mornings, 2nd Sem (Acct#018-1210- 113-9430)
Laura Finney
4. Middle School Robotics I Instructor, Step 2 @ \$22.59 for 30 hrs–Tues after school, 2nd Sem (Acct#018-1210- 113-9430)
Laura Finney
5. Middle School Robotics II Instructor, Step 2 @ \$22.59 for 30 hrs–Weds after school, 2nd Sem (Acct#018-1210- 113-9430)
Ryan Lindahl
6. Volunteer – 2017-2018 Certified Club Advisors/Helpers
Ryan Smith – SHOCKWAVE Volunteer Truck Driver

CLASSIFIED PERSONNEL

D. Leave of Absence (will use paid sick, personal, and/or vacation time, if available)

Darlene Beuschlein (FABSS, Wilson Vance)
Effective: 12/30/17-2/19/18
Reason: FMLA

Shawn Felkner, (Network Administrator)
Effective: 12/22/17 - 1/7/18
Reason: FMLA

E. Leave of Absence (unpaid)

Holly Haws (Aide, Bigelow Hill)
Effective: 2/13/18 - 3/9/18
Reason: Personal

Darlene Beuschlein (FABSS, Wilson Vance)
Effective: 2/20/18 - 3/23/18
Reason: FMLA

F. Resignation

Amy Hudson (Bus Driver, Transportation) (2 years)
Reason: Relocation Effective: January 15, 2018

G. Reclassification

Lynnette Parsell
From: High School Attendance Aide, Step 8 @ \$16.51/hour
To: High School 214-day Secretary not working calamity days/delays, Step 5 @ \$15.73/hour
Effective: January 29, 2018

H. Appointments

The superintendent recommends approval of the following appointments, at salaries in accordance with the adopted salary schedules, and contingent upon subsequent receipt by the Board of a report from B.C.I. which is not inconsistent with the applicant's answers on the employment application

1. Food Service

Brenda Kohl (Secondary Food Service Worker, Donnell)
Salary: Step 1 @ \$11.61/hour
Effective: January 22, 2018

2. Registered Behavior Technician \$400 Certificate Stipend

Sophie Crawford Amber Garey

3. FABSS Aide

Jon Rentz – FABSS Aide
Salary: Year 1, Step 2 @ \$8.63/hour
Effective: January 16, 2018

4. Building Intervention Grant @ \$10.32 per hour

Joan Faisant – Northview

5. Substitute and/or Per Diem Employees

Cindy Patterson ~ Substitute Custodian @ \$11.25/hour

6. Volunteer – 2017-2018 Classified Club Advisors/Helpers

Elaina Jurica – GSA Volunteer

Lindsey Norris – GSA Volunteer

I. Findlay Clay Target Club

The superintendent recommends approval of the new Findlay Clay Target Club as shown in EXHIBIT A.

J. Acceptance of Gifts

GIFT: \$6000.00
FROM: District 8 FCA/Gateway Church
TO: Findlay High School Fellowship of Christian Athletes

GIFT: \$1000.00
FROM: Arthur and Sandra Diederich
TO: Findlay City Schools Outdoor School program

GIFT: \$500.00
FROM: Rotary
TO: Jefferson Primary "Drop Everything and Read" program

K. FY 18 2ND Quarter Fringe Benefits Report

The treasurer recommends approval for the FY18 2nd Quarter Fringe Benefits Report as shown in EXHIBIT B.

L. Donors Choose Project

The superintendent recommends approval of the flexible seating funded through Donors Choose in the amount of \$390.05 to Lauren Clark for her classroom.

Roll call: Mrs. Robertson, aye; Dr. Siebenaler Wilson, aye; Mr. Aldrich, aye; Mr. Cooper, aye; Mrs. Russel, aye. President Aldrich declared the motion carried.

ACTION ITEMS

2018-001-014 Out of State Travel

It was motioned by Mrs. Robertson, seconded by Mr. Cooper to approve the following out of state travel:

- Jennifer Theis, Katherine Kin, Kim Plesec, Kristina Pritchard, Lyndsey Stephenson, and Jessica Herron to attend The Leader in Me Global Education Summit, in Salt Lake City Utah from July 29, 2018 thru August 1, 2018.

Roll call: Mrs. Robertson, aye; Mr. Cooper, aye; Mr. Aldrich, aye; Mrs. Russel, aye; Dr. Siebenaler Wilson, aye. President Aldrich declared the motion carried.

REPORTS TO THE BOARD

Mr. Barnhart presented the Six Month Interest Report as shown in EXHIBIT C.

REPORTS FROM THE BOARD

Mr. Aldrich gave a brief report from the finance committee meeting on January 16th and reviewed the forecast and budget. Mrs. Russel gave a brief summary of the Technology advisory committee meeting she attended and reported on the Superintendent's Strategic Committee meeting.

SUPERINTENDENTS COMMENTS

Mr. Kurt congratulated Mr. Imke, Mr. McPherson, Mr. Doolittle, and Mr. White on the Synergy Central at the high school. Students and staff are enjoying this new area. Mr. Imke thanked Mrs. Brasfield for her involvement in the project as well.

2018-001-015 Executive Session

It was motioned by Mr. Cooper, seconded by Mrs. Russel to go into executive session at 6:30 pm.

Roll call: Mr. Cooper, aye; Mrs. Russel, aye; Mr. Aldrich, aye; Mrs. Robertson, aye; Dr. Siebenaler Wilson, aye. President Aldrich declared the motion carried.

2018-001-016 Adjournment

It was motioned by Mr. Aldrich, seconded by Dr. Siebenaler Wilson to adjourn the meeting at 8:00 pm.

Roll call: Mr. Aldrich, aye; Dr. Siebenaler Wilson, aye; Mr. Cooper, aye; Mrs. Robertson, aye; Mrs. Russel, aye. President Aldrich declared the motion carried.

Treasurer

President

To be read and approved on Monday, February 12, 2018 at 6:00 PM in the Glenwood Community Room

Findlay Clay Target Club

Constitution

Mission Statement:

We believe...

- ✓ *Safe and responsible handling and storage of firearms and ammunition is the first priority.*
- ✓ *Everyone should have fun.*
- ✓ *Participation is a privilege – not a right.*
- ✓ *Sportsmanship must have a constant presence.*
- ✓ *Students shall have an equal opportunity to participate.*
- ✓ *Ethical behavior, dignity, and respect are expected at all times.*
- ✓ *Participants must be chemically free.*
- ✓ *Collaborative relationships students, schools, and the community create a positive experience.*
- ✓ *Academic priorities must come before participation.*
- ✓ *Adults must serve as positive role models to the student-athletes.*
- ✓ *Gun clubs are critical to the success of the Findlay Clay Target Club and affiliated State League and are positive business leaders in our community.*
- ✓ *Compliance with school, community, gun club, and league rules are essential for all participants.*
- ✓ *Shooting sports strengthen connections with families and communities for life.*
- ✓ *Everything the Findlay Clay Target Club does shall always be in the best interest of the students.*

Article 1: Identity

The official name of this organization shall be the *Findlay Clay Target Club* (referred to as “FCTC” throughout the remainder of this document) and shall operate with Alex Houck as the Head Coach/Advisor.

Article 2: Purpose

Section 1: The FCTC shall be an organized club team uniting students with a common interest and friendly competition in the sport of trapshooting.

Section 2: The FCTC shall be responsible to teach and train student-athletes safety and responsibility when handling, maintaining, and storing firearms (in this case, a shotgun).

Article 3: Membership

Section 1: The FCTC must maintain a minimum of two (2) Findlay City School District employees on the coaching/advisory staff – one (1) of whom must serve as the Head Coach/Advisor upon approval of the Findlay High School Student Activities Director (referred to as “FHS” and “SAD” throughout the remainder of this document) and the *Findlay City District School Board* (referred to as “FCDSB” throughout the remainder of this document).

Section 2: Unless otherwise stated, all other volunteers shall be titled as an “assistant coach” upon approval of the FHS SAD and the FCDSB.

Section 3: Each member of the coaching staff must complete the USA High School Clay Target League’s (referred to as “USAHSCTL” throughout the remainder of this document) “Coach Leadership And Safety Support (C.L.A.S.S.) Certification”.

Section 4: The FCTC shall have a maximum student to coach ratio of 10:1.

Section 5: Any student wishing to participate must be currently enrolled in grades 9-12 at *Findlay High School*.

Section 7: Each student-athlete must complete the USAHSCTL’s “Student Athlete Firearm Education (S.A.F.E.) Certification”.

Section 8: A student-athlete may, at any point in time, resign from the FCTC with written notice to the Head Coach/Advisor with the understanding that he/she may not be able to re-join the FCTC in the future, there will be no refund of any sort and any “individual funds” shall be turned into “team funds”.

Section 9: Removal of a student-athlete from the FCTC shall be at the discretion of the following levels of authority (not specifically in the order listed):

- FCTC Coaching Staff / Advisors
- FHS SAD and/or Principals
- Findlay City Schools Administration (Superintendent, Assistant Superintendent, etc.)

Paragraph 1: Reasons for removal from the FCTC may include, but are not limited to the rules, regulations, policies, and procedures put in place by state and federal lawmakers, the FCDSB, the “Home Range” – *The Hancock County Conservation League* (HCCL), the OSHSCTL, and any otherwise scripted and presented by the FCTC coaching staff.

Article 4: Leadership

Section 1: Coaching/Advisory Staff

All coaches shall be presented by the FHS SAD to the FCDSB for approval.

Paragraph 1: The Head Coach/Advisor shall be responsible for all operations of the FCTC including, but not limited to:

- Supervising student-athletes in a professional manner.
- Recruiting and training assistant coaches.
- Training student-athletes in safety and courtesy.
- Training student-athletes in trapshooting skills.
- Monitoring the safe handling of shotguns and ammunition.
- Supervising, advising, and assisting all coaches and volunteers.
- Educating student-athletes about shooting range safety and courtesy rules.
- Managing student, coach, League, or school conflicts.
- Enforcing all Policies and Procedures.
- Making penalty decisions.
- Coordinating schedules.
- Submitting all required forms and payments before deadlines.
- Verifying all scores and submitting them to the League before the deadline.
- Appointing a qualified Range Safety Officer (RSO).
- Conducting and verifying S.A.F.E. Program certification.
- Verify the completion and certification of the C.L.A.S.S. Program.

Paragraph 2: All Assistant Coaches/Advisors shall receive responsibilities as assigned by the Head Coach.

Section 2: Student-Athlete Captains

Any student-athletes participating shall be given an opportunity to vote on “Team Captains”. These Captains shall be representation for the team and assist the coaching staff with decision making and future planning.

Paragraph 1: The coaching staff may, at any time within reason and good will, intervene and remove a specific student’s name from the nominated votes.

Paragraph 2: The coaching staff may, at any time within reason and good will, dismiss and/or replace a captain.

Article 5: Financial

Section 1: Oversight

The Head Coach/Advisor shall oversee and maintain record of all transactions.

Section 2: The FCTC may use a variety of resources of which to raise funds. The FCTC shall maintain a consistent relay of information, in regards to each avenue of seeking funds, with the FHS SAD. Such funding may include, but is not limited to:

- Individual student-athlete fundraisers. These may be sourced through the coaching staff, FHS, the OSHSCTL, etc.
- Private sponsorships (monetary, itemized, etc.).
- Corporate sponsorships (monetary, itemized, etc.).

Section 3: The FCTC account shall be comprised of two (2) main parts: a Team Fund and Individual Funds.

Paragraph 1: The Team Fund shall be the ledger of monies, sponsorships, etc. that are meant to be used for the benefit of the group collectively.

Paragraph 2: The Individual Funds shall be the ledger of monies, recorded under each student-athlete's name individually, raised through their personal efforts during FCTC approved fundraisers to pay for their own costs, fees, etc. associated w/ their membership and participation. Any funds unused at the end of the season shall be carried into the following season. If the student-athlete graduates, resigns, does not return for the following season, etc. these monies shall become Team Funds.

Article 6: Transportation

- Individual students and/or parents shall be responsible to arrange and/or provide transportation to and from FCTC activities/events.
- FHS and its affiliates shall not be held responsible for any transportation related needs and/or issues.
- The FCTC may or may not provide reasonable transportation to and from out of town activities/events, such as: State and/or National Tournaments.

Article 6: Rules and Expectations

- ❖ To always show that you are a self-disciplined, striving student-athlete, that conducts himself/herself as a gentleman/lady at all times and lives up to the expectations of the coaches/advisors.
- ❖ To comply in letter and spirit with the “Code of Student Conduct of FHS” and to be in compliance with the grade requirements.
- ❖ To be available, punctual, and properly dressed for all practice sessions and competition shoots as scheduled.
Our Motto: “EARLY IS ON-TIME & ON-TIME IS LATE”.
- ❖ As a student-athlete you are looked up to by other students and should always exemplify proper and good behavior during and away from school.
- ❖ If you are suspended from school, you will not be permitted to shoot at that day’s event.
- ❖ Any horse play at the shooting range will result in disciplinary action by the coaching staff. Each student-athlete is expected to approach all practice sessions and competition shoots with a positive attitude. Student-athletes displaying a negative attitude may be sent home from practices or competitions and receive a score of zero (-0-) for that week.
- ❖ **No foul language at any time.** Anyone talking back, cussing, or showing dissent to a coach/advisor, volunteer, range official, or fellow teammate is **subject to dismissal** from the FCTC for the remainder of the season.
- ❖ Any participants involved in **fighting, hazing, or initiation rituals**, no matter where it takes place, will not be tolerated and **result in indefinite dismissal** from the FCTC; as well as any punishment(s) as defined in the “Code of Student Conduct of FHS”.
- ❖ Treat all personal, school, and shooting range facilities and equipment with a sense of responsibility and be cooperative in taking care of all equipment.
- ❖ It is a privilege and honor to compete with the FCTC. You should always be concerned about preserving that privilege and set a good example for everyone in our community.

Article 7: Affiliations

The FCTC shall partner with the *Hancock County Conservation League* (HCCL). The HCCL has granted the FCTC use of their facilities (trap fields, equipment, etc.) and a location to house a firearm safe for team and individual shotguns.

Findlay **C**ity **S**chool **D**istrict

2nd Quarter Reports

**Fiscal Year Ending
June 30, 2018**

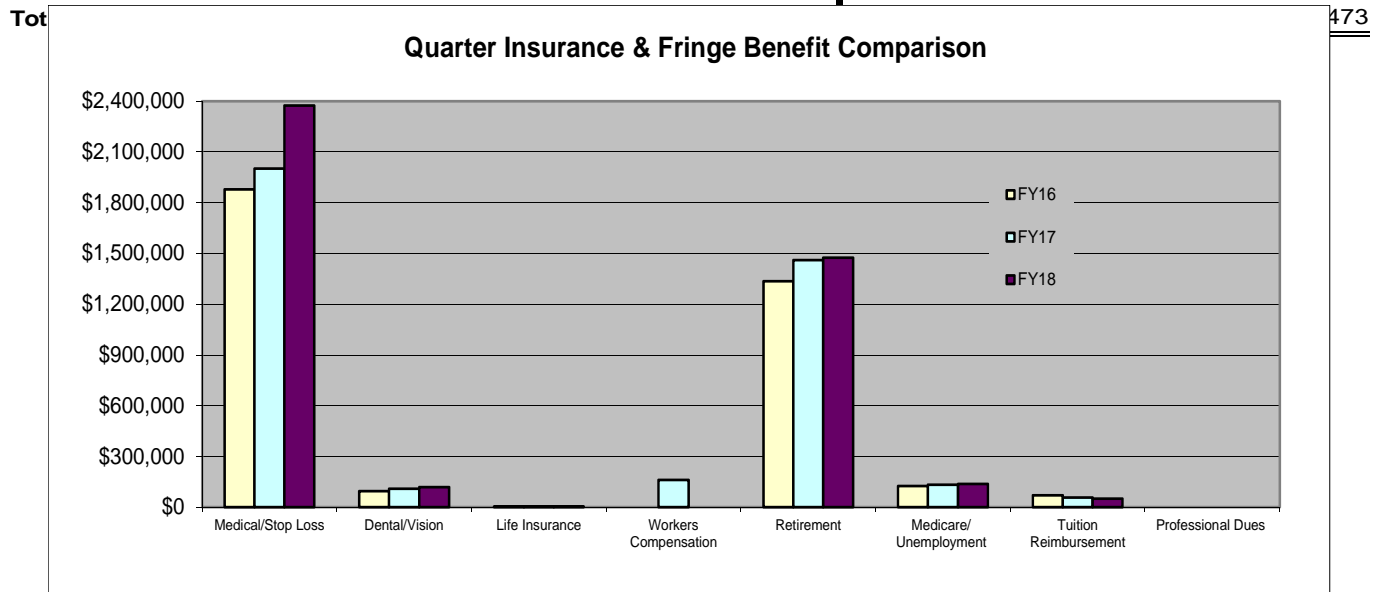
**Submitted to Findlay Board of Education
By Mike Barnhart, Treasurer
January 2018**

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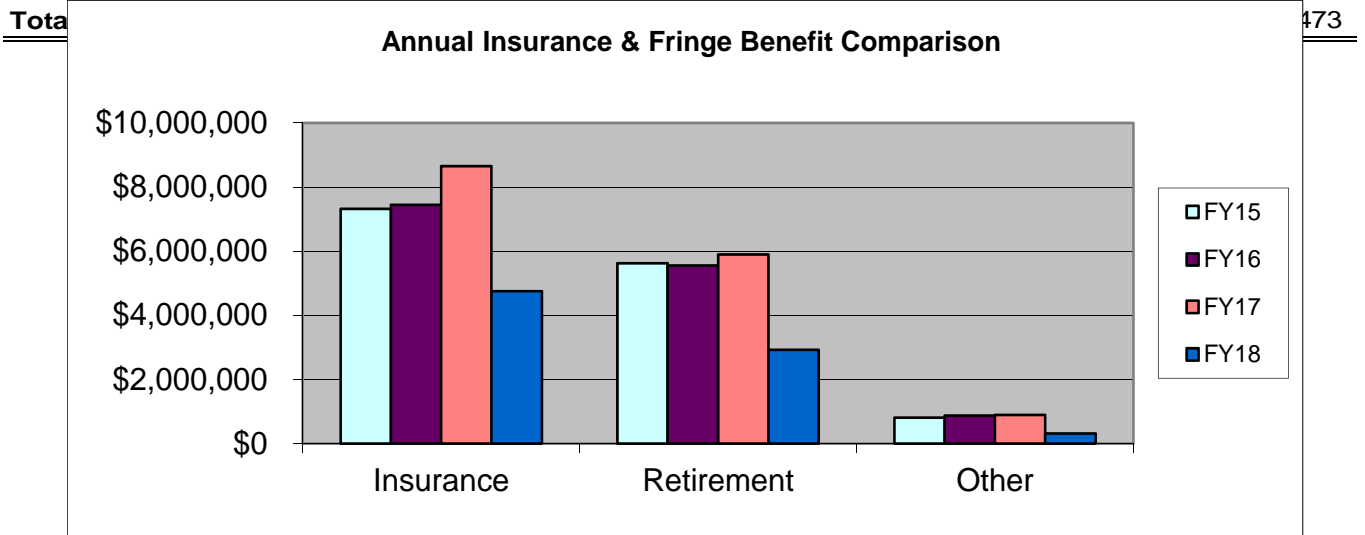
Insurance & Fringe Benefit Report 2nd Quarter

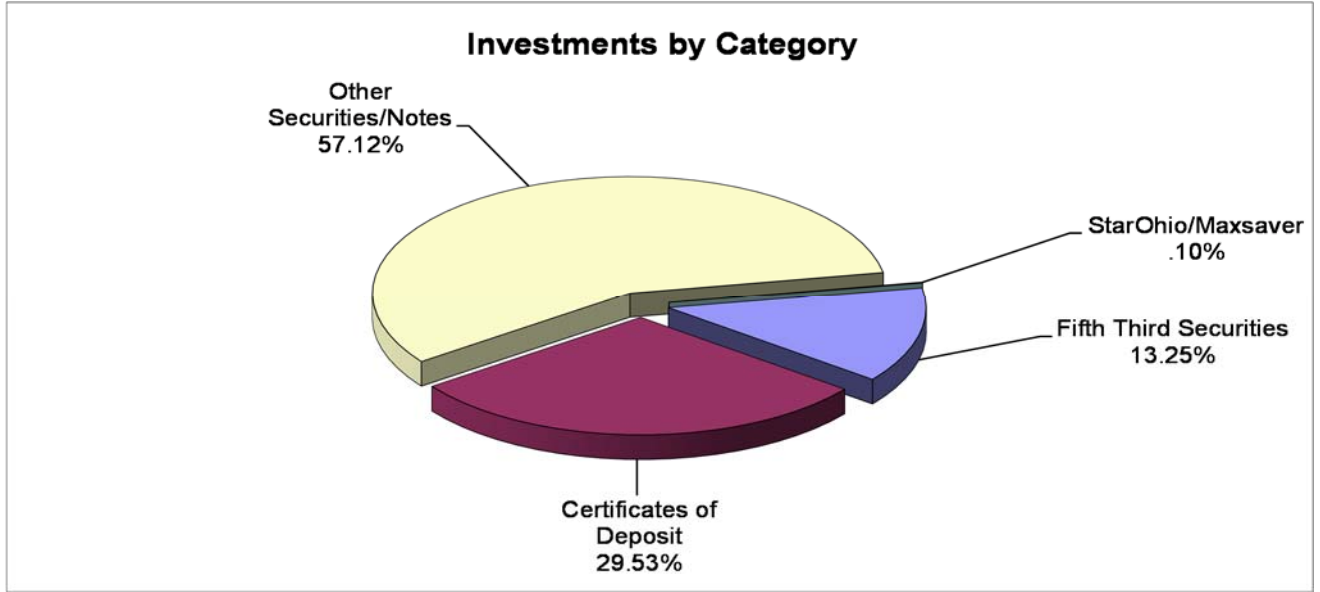
	2nd Quarter Ended December 31			Fiscal Year Ended December 31		
	FY16	FY17	FY18	FY16	FY17	FY18
Administrative Costs						
Dental/Vision	\$ 6,896	\$ 7,004	\$ 6,963	\$ 11,928	\$ 12,267	\$ 12,416
Medical	88,927	113,838	96,454	182,345	207,666	192,978
Board H S A Contribution	41,753	500	44,754	81,507	42,878	90,882
Total Administrative Costs	137,576	121,341	148,171	275,779	262,811	296,276
Stop Loss Insurance						
Specific and Aggregate	228,542	195,084	197,476	431,678	409,375	395,431
Total Stop Loss Insurance	228,542	195,084	197,476	431,678	409,375	395,431
Insurance Costs						
Dental/Vision Claims	87,148	102,440	111,340	212,916	258,831	251,749
Medical Claims	1,518,947	1,692,208	2,033,828	2,730,075	3,125,074	3,802,000
Total Insurance Costs	1,606,095	1,794,647	2,145,168	2,942,991	3,383,906	4,053,749
Life Insurance	4,424	4,569	4,661	8,759	8,975	9,207
Total Insurance Costs	1,976,638	2,115,641	2,495,476	3,659,208	4,065,066	4,754,662
Other Fringe Benefits						
Worker's Compensation	-	161,510	-	-	161,510	-
Retirement Costs	1,336,003	1,460,589	1,474,128	2,639,584	2,968,653	2,924,087
Medicare Costs	125,121	131,754	138,108	231,688	245,748	258,868
Unemployment Claims	77	1,862	39	77	6,075	120
Tuition Reimbursement	70,497	57,664	51,456	72,819	65,456	53,736
Professional Dues/Other	-	-	-	-	67	-
Total Other Fringe Benefits	1,531,698	1,813,380	1,663,730	2,944,170	3,447,510	3,236,810



Insurance & Fringe Benefits Report
Annual
Fiscal Years 2013-2018

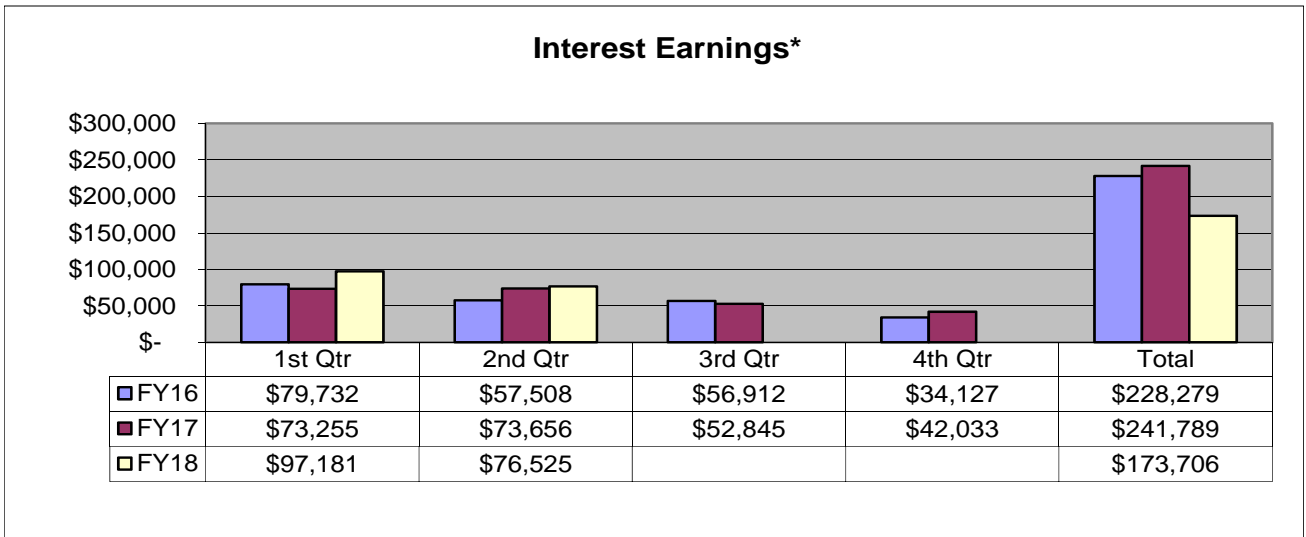
	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>FYTD 2017/18</u>
<u>Administrative Costs</u>				
Dental / Vision	\$22,167	\$22,509	\$23,281	\$12,416
Medical	439,251	416,181	427,422	192,978
Board H S A Contribution	177,039	169,713	180,539	90,882
Total Administrative Costs	\$638,456	\$608,403	\$631,242	\$296,276
<u>Stop Loss Insurance</u>				
Specific and Aggregate	\$768,943	\$887,463	\$805,404	\$395,431
<u>Insurance Costs</u>				
Dental / Vision Claims	\$417,245	\$451,741	\$507,908	\$251,749
Medical Claims	5,470,195	5,476,771	6,686,296	3,802,000
Total Insurance Costs	\$5,887,440	\$5,928,512	\$7,194,204	\$4,053,749
<u>Life Insurance</u>	\$16,879	\$17,587	\$18,141	\$9,207
Total Insurance Costs	\$7,311,718	\$7,441,964	\$8,648,991	\$4,754,662
<u>Retirement</u>				
Retirement - Sch. Found.	\$5,141,340	\$5,043,108	\$5,203,572	\$2,637,972
Retirement - Pick-up	485,215	506,786	688,737	286,115
Total Retirement	\$5,626,555	\$5,549,894	\$5,892,309	\$2,924,087
<u>Other Fringe Benefits</u>				
Worker's Comp	\$136,981	\$176,364	\$164,881	\$0
Medicare	\$452,664	\$475,234	\$504,412	\$258,868
Unemployment	\$2,541	\$2,235	\$6,469	\$120
Tuition Reimbursement	\$66,166	\$76,825	\$66,547	\$53,736
Professional Dues/Other	\$146,431	\$144,793	\$153,992	\$0
Total Other Fringe Benefits	\$804,783	\$875,451	\$896,302	\$312,724





<u>Amount</u>	<u>Category</u>	<u>Financial Institution</u>
\$ 2,447,028	Liquid Asset Management	Fifth Third Bank
\$ 5,454,057	Certificates of Deposit	Miscellaneous Banks
\$10,549,449	Other Securities/Notes	Multibank Securities
\$ 17,052	Liquid Investment Accounts	STAR Ohio/Fifth Third Maxsaver

Remainder of bond proceeds are not included above.



Investment Objective and Guidelines – Board Policy 4.18 adopted 9/16/96

1. Preservation of capital and protection of principal
2. Strive to achieve a fair and safe average rate of return
3. Sufficiently liquid to enable operating requirements
4. Diversified in order to avoid potential losses
5. Exercise degree of judgment and care
6. Bank account relationships managed to secure adequate services while minimizing costs

*Does not include interest earned on \$54 million of bond proceeds received February 2010.

Findlay City School District
General Fund FY18 Appropriations

<u>Funct</u>	<u>General Fund Descriptions</u>	<u>FYTD</u> <u>Appropriations</u> <u>as of 12/31/17</u>	<u>Prior FY</u> <u>Carryover</u> <u>Encumbrances</u>	<u>FYTD</u> <u>Expendable</u> <u>as of 12/31/17</u>	<u>Expenditures</u> <u>FYTD</u> <u>as of 12/31/17</u>	<u>Percentage</u> <u>FYTD</u> <u>as of 12/31/17</u>
1100	Regular Instruction	\$ 25,936,965	\$ 398,302	\$ 26,335,267	\$ 12,510,999	47.51%
1200	Special Instruction	7,364,200	41,702	\$ 7,405,902	3,911,909	52.82%
1300	Vocational Instruction	2,998,500	22,276	\$ 3,020,776	1,710,539	56.63%
1900	Other Instruction	7,036,775	39,381	\$ 7,076,156	2,819,098	39.84%
2100	Support Services - Pupils	2,803,800	18,962	\$ 2,822,762	1,434,399	50.82%
2200	Support Services - Instructional	2,204,500	18,592	\$ 2,223,092	1,151,720	51.81%
2300	Board of Education	200,500	44,444	\$ 244,944	84,390	34.45%
2400	Executive Administrative Services	4,401,800	192,223	\$ 4,594,023	2,118,834	46.12%
2500	Fiscal Services	1,444,350	92,809	\$ 1,537,159	670,516	43.62%
2700	Operations and Maintenance	6,101,903	828,072	\$ 6,929,975	2,654,877	38.31%
2800	Transportation	2,616,800	100,335	\$ 2,717,135	1,184,586	43.60%
2900	Informational Services	183,000	82	\$ 183,082	88,564	48.37%
4100	Academic and Subject Oriented	173,600	175	\$ 173,775	53,242	30.64%
4500	Sports Oriented	741,400	250	\$ 741,650	345,243	46.55%
4600	School and Public	81,400	2,307	\$ 83,707	32,952	39.37%
5300	Architect Services	20,000	-	\$ 20,000	-	0.00%
7200	Transfers	50,000	-	\$ 50,000	-	0.00%
7400	Advances	290,000	-	\$ 290,000	-	0.00%
7500	Refund of Prior Year	24,500	-	\$ 24,500	-	0.00%
	General Fund Total	\$ 64,673,993	\$ 1,799,913	\$ 66,473,906	\$ 30,771,868	46.29%

Appropriation Implementation – Board Policy 4.03 adopted 5/29/07

The Board placed the responsibility for administering the appropriation measure, once adopted, with the Superintendent. In order to allow the Superintendent to administer and control the appropriation measure in an effective and efficient manner, the following principles shall be followed:

1. All actions of the Superintendent or duly delegated employees of the District in executing the programs and/or activities, as set forth in the adopted appropriation measure, are authorized to implement said programs and/or activities, subject, however, to continuous review by the Board and further limited to the following express provision:
 - a. All expenditure of funds for the employment and assignment of personnel meet the legal requirements of the Ohio Revised Code and adopted Board policies.
 - b. All expenditures so authorized are contained and are fully funded within the line item of the appropriation unit as adopted by the Board.
 - c. All purchases are made in accordance with the requirements of the Ohio Revised Code and adopted Board policy.
 - d. Appropriate financial reports are given to the Board monthly.
 - e. The Treasurer will notify the Board whenever any object level (e.g. 500 Supplies) within the same function level (e.g. 1100 Regular Instruction) of the general fund increases or decreases more than \$200,000 over a 6-month period in any given fiscal year. Increases or decreases at the function level require Board approval.
2. The Board, recognizing that prompt payment of bills improves efficiency and lowers cost of operation, and to take advantage of time discounts, at the time it authorizes an expenditure, authorized the Treasurer or his/her designated representative to make payment, provided the expenditure is made in accordance

with principles set forth above and the amount of payment does not exceed the estimated cost shown on the approved or ratified purchase order by 10% for all orders over \$1,000.00.

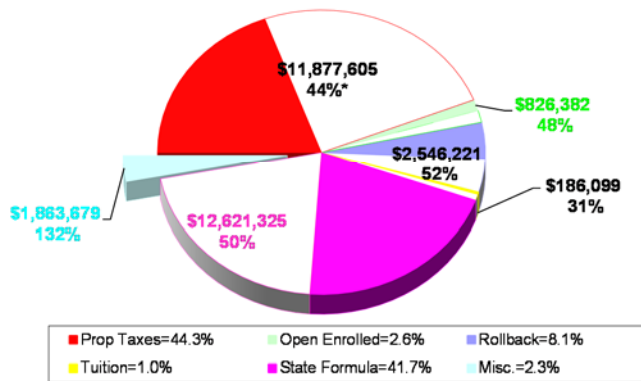
FINDLAY CITY SCHOOLS TREASURER'S REPORT
DECEMBER 2017

FUND	June 30, 2017	JUL-DEC	YTD % OF	JUL-DEC	YTD % OF	December 31, 2017	OUTSTANDING	UNENCUMBERED	UNENCUMBERED	UNENCUMBERED
	CASH BALANCE	RECEIPTS	BUDGET	EXPENSES	BUDGET	CASH BALANCE	ENCUMBRANCES	BAL. Dec. 31, 2017	Bal. Dec. 31, 2016	Bal. Dec. 31, 2015
GENERAL	\$ 11,666,476	\$ 29,868,546	49.1%	\$ 30,771,868	46.3%	\$ 10,763,154	\$ 3,519,563	\$ 7,243,591 +	\$ 8,584,050	\$ 8,537,898
27-YEAR 2010 BOND DEBT	976,103	1,807,385	43.9%	2,778,273	67.6%	5,216	-	5,216	1,013	3,345
PERMANENT IMPRVMT	2,551,692	1,255,529	55.2%	1,220,838	37.5%	2,586,383	208,972	2,377,411	678,956	(240,555)
2010 BOND PROCEEDS	624,649	(1,430)	-14.3%	228,020	41.5%	395,199	3,200	391,999	620,523	(228,040)
FOOD SERVICE	362,550	640,220	32.0%	713,792	33.7%	288,978	515,661	(226,683)	(248,553)	(336,350)
ENDOWMENTS & TRUSTS	1,009,803	7,886	1.8%	121,364	20.0%	896,326	64,690	831,635	611,143	544,257
OSFC BLDG PROJECT	-	-	0.0%	-	0.0%	-	-	-	-	2,940,663
NEW BLDG MAINTENANCE	1,887,968	182,775	44.1%	286,596	32.2%	1,784,147	159,231	1,624,916	1,601,473	2,013,090
MILLSTREAM	426,567	473,195	58.8%	435,128	43.4%	464,634	3,579	461,055	372,095	338,015
PUBLIC SUPPORT	134,708	108,848	72.6%	90,988	48.6%	152,568	22,565	130,002	113,313	122,244
FABSS	150,991	66,710	39.2%	99,373	48.4%	118,328	2,591	115,737	137,311	131,512
HEALTH INSURANCE	1,280,730	4,330,415	54.1%	4,745,455	54.9%	865,689	10,651	855,038	1,054,153	1,715,620
STUDENT ACTIVITIES	137,520	60,729	28.9%	47,707	23.7%	150,541	40,709	109,832	101,337	96,185
DISTRICT ACTIVITIES	379,480	361,507	72.3%	316,081	42.7%	424,905	69,349	355,557	309,273	295,289
AUXILIARY SRVCS	56,542	179,959	46.1%	193,996	43.7%	42,505	159,363	(116,858)	(28,289)	(10,691)
STATE GRANTS	10,387	35,365	27.4%	24,751	19.0%	21,001	81	20,920	20,638	70,042
FEDERAL GRANTS	6,597	1,361,606	37.7%	1,622,719	46.8%	(254,516)	28,456	(282,972)	(294,178)	(239,317)
OTHER MISC FUNDS	790,778	325,723	32.6%	439,158	37.6%	677,342	91,637	585,706	518,021	520,742
TOTALS	\$ 22,453,541	\$ 41,064,965	48.3%	\$ 44,136,106	46.9%	\$ 19,382,400	\$ 4,900,299	\$ 14,482,100	\$ 14,152,279	\$ 16,273,951

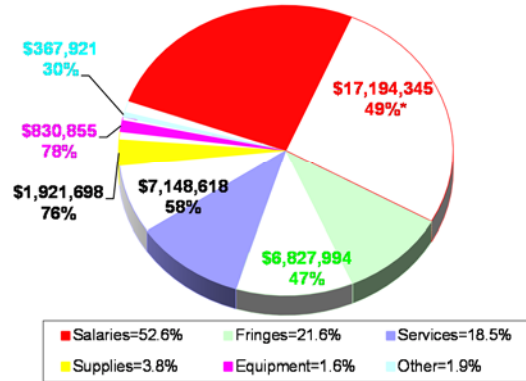
+NOTE: General fund unencumbered balance includes \$183,814 in Workers Comp Risk Reduction Fund (001-9195)

- = funds related to OSFC building project for two (2) new middle schools and new Millstream Career Center
- = Used at building level at principals' discretion to help track schoolwide fundraisers, school pictures, book fairs, PTO donations, etc.

FY 2018 GENERAL FUND REVENUE



FY 2018 GENERAL FUND EXPENSE



*Pie percentages indicate estimated revenue received or budgeted expense spent/encumbered from each category. For example, 44% of FY18 estimated property tax revenue (red) has been received to date.

Midway through the District's fiscal year and the District has spent \$30,771,868 which is 46% of what has been budgeted in the general fund. Last year at this time, \$30,821,975 was spent from the general fund. Investment earnings, as reported on page 3 remain stagnant but are expected to grow as our lower yields reach their maturities and we are able to invest in higher yields that are above 2% and look to be climbing given the growing national economy.

The 2017 audit is complete and the final audit report will be released by the State in the coming months. It is another clean audit. As required by law, the 2019 Tax Budget has been completed and was sent to the County Auditor. The District received a surprise, one-time refund of \$663,186 from the County Auditor's real estate assessment fund in late December for past years' fees that were collected by the County but were not needed.

The biggest financial challenge in 2018 will be to to reduce deficit spending in the coming years in order to slow down and reverse the general fund's declining balance. Revenues are not growing at the same pace as expenditures. Per the recommendation of a recent independent financial review, the District will seek to reduce its projected spending by approximately 2% in each of the following years. A key factor will be monitoring class size and enrollment throughout the district so staffing levels can be adjusted to match the enrollment levels and course demands. The District must continue to retain and increase its enrollment by promoting its new buildings and trumpeting the quality and variety of the programs offered as they relate to academics, advanced placement, athletics, art, college credit, community service, gifted services, music, pre-school, special education, vocational opportunities, etc., etc., etc.

Findlay City School District
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Findlay, Ohio 45840

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SIX MONTH INTEREST REPORT TO THE BOARD
 July-December 2017
 As presented 1/31/18

Board Policy 4.04 states,

REVENUE FROM INVESTMENT

The Treasurer shall keep an accounting of the following funds with respect to interest earned: General 001; Bond Retirement 002; Capital Projects 003; Enterprise Funds, Lunchroom 006; Consumer Rotary 011; Internal Service Funds, Millstream Cooperative 014; Trust Funds 007; Student Activity 200; Special Revenue Funds, Principal's 018; FABSS 020 (retroactive through 7/1/99); Student Athletics 300; Auxiliary Service 401; 024 Self Insurance.

The Treasurer shall report to the Board a listing of interest earned to the above funds each six (6) months. With respect to the distribution of interest earned in Student Activity 200, Student Athletics 300, and Principal Fund 018, each account must maintain a 1% balance of the total fund to be credited with interest earned.

The following report is in accordance with the above policy. The District received \$173,735.34 of investment income from July through December 2017. It was allocated as follows:

Fund	Description	Interest
001	General	\$ 132,665.10
003	Permanent Improvements	16,882.34
004	2010 Bond Proceeds	30.04
006	Food Service	1,849.71
007	Trust Funds	1,916.70
008	Endowment Funds	4,305.04
011	Millstream Rotary	502.24
014	Millstream Career Center	3,707.83
018	Principal's Public Support	1,016.61
020	FABSS	882.22
024	Health Insurance	6,321.50
200	Student Activity	914.71
300	Student Athletics	2,394.01
401	St. Michael Auxiliary	347.29
	TOTAL	\$173,735.34

As prepared by
 Mike Barnhart, Treasurer
 January 25, 2018