

BOARD OF EDUCATION ORGANIZATIONAL MEETING MINUTES  
January 7, 2019

The Board of Education met in regular session at 6:06 pm at Washington Preschool.

Presiding Officer Aldrich called the meeting to order. Present were Mr. Aldrich, Mr. Cooper, Mrs. Russel, Dr. Siebenaler Wilson, Treasurer Mr. Barnhart, Assistant Superintendent Mr. Roth, and Superintendent Mr. Kurt.

**2019-001-003 APPROVAL OF MINUTES**

It was motioned by Mrs. Russel, seconded by Dr. Siebenaler Wilson to approve the Regular Meeting minutes from December 10, 2018 and Special Meeting minutes from January 2, 2019.

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

**2019-001-004 ELECTION OF 2019 PRESIDENT**

It was motioned by Dr. Siebenaler Wilson, seconded by Mr. Cooper to nominate Chris Aldrich as President.

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

**2019-001-004 ELECTION OF 2019 VICE PRESIDENT**

It was motioned by Mrs. Russel, seconded by Mr. Cooper to nominate Dr. Siebenaler Wilson as Vice President.

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

**OATH OF OFFICE FOR BOARD OFFICERS**

Mr. Barnhart explained that since both officers remain the same, there is no need for another oath. There was no time limit on last year's oath so it is still valid.

Mrs. Robertson arrived at 6:14 pm.

**BOARD MEMBER CODE OF ETHICS (EXHIBIT A)** – Mr. Barnhart recited the Code of Ethics and all Board members signed a copy.

**2019-001-005 ORGANIZATIONAL MEETING CONSENT ITEMS (A-J)**

It was motioned by Mr. Cooper, seconded by Mrs. Russel to approve the Organizational Consent Items A-J.

A. Setting the date, time and place of regular meetings – all meetings will begin at 6:00p.m. unless otherwise stated.

January 7, 2019	Organizational Meeting - Washington Preschool – Kathy Young and Mike Scoles
January 28, 2019	Bigelow Hill – Jen Theis
February 11, 2019	Glenwood – Matt Best
March 11, 2019	Glenwood Community Room – Janice Panuto
April 8, 2019	Donnell Community Room – Don Williams
May 6, 2019	Millstream – Kelly Stahl
May 20, 2019	Donnell Community Room – Lyndsey Stephenson
June 3, 2019	Millstream – Vickie Swartz
June 17, 2019	Washington
July 15, 2019	Millstream Café – Pam Hamlin
August 5, 2019	Millstream Café
August 26, 2019	Donnell – Mike Scoles
September 16, 2019	Glenwood – Jen Theis
October 7, 2019	Millstream – Kim Plesec
October 21, 2019	Donnell – Eric Payne
November 18, 2019	Glenwood – Krista Miller
December 9, 2019	Millstream – Ryan Imke

B. Approve membership in O.S.B.A.

C. Appointment of School physician – Well At Work

D. Adoption of Annual Resolutions to Meet Legal Requirements and/or Expedite Business of the District throughout the Year:

1. Designation of Superintendent, Assistant Superintendent, and Director of Operations as Purchasing Agents.
2. Designation of the Superintendent to act for the Board on matters pertaining to surplus property procurement and federal grant applications and reports.
3. Authorization for Treasurer to pay utility bills and contractual obligations when they become due.
4. Authorization for the purchase of liability insurance to protect the district, Board members, administrations, teachers, and classified staff.
5. Authorization for the Treasurer to establish a service fund.
6. Authorization for the Treasurer to pay school debts.
7. Authorization for the Treasurer to pay bills prior to regular Board meetings, to take advantage of discounts.
8. Authorization for the Treasurer to secure advances on tax monies.
9. Authorization for the Treasurer and/or Superintendent to act as official custodians of district safety deposit box.
10. Authorization for the Superintendent and/or his designee to approve the use of school buses for field trips outside the district.
11. Authorization for the Superintendent and/or Assistant Superintendent to approve attendance of staff members at professional meetings and conferences outside the district.
12. Authorization for the Treasurer to temporarily invest interim deposits, as allowed by law.
13. Authorization for the Treasurer and/or his designee to open and read bids publicly before the Board meeting.
14. Authorization for the Treasurer to make necessary transfers when needed (not to exceed \$50,000.00).
15. Authorization for the Treasurer to borrow funds when necessary.
16. Authorization for the designation of the Treasurer to attend public records training on behalf of the Board of Education as required by HB 9 and allowed by OCR 109.43(A)(1).
17. Authorization for the Superintendent to appoint such temporary personnel as needed for emergency situations, with such employment to be presented for approval by the Board of Education at the next Board meeting following the emergency.
18. Authorization for the Principals to act as purchasing agents for purchases made through the Student Activity Funds.
19. Authorization for the Superintendent and/or Assistant Superintendent to suspend and dismiss classified personnel in accordance with law and policy.
20. Authorization for the Superintendent to hear appeals of suspension and expulsion as Board designee.
21. Authorization of the Treasurer to make payments to FCS employees and other individuals, without going through the board agenda, for FCS regular season and hosted tournament events via PayPal using funds generated by such events and rates established by the Findlay Athletic Director not to exceed Ohio High School Athletic Association recommended rates where applicable. Contracted workers per IRS guidelines (e.g. officials and referees) may be paid via the athletic department's petty checking accounts (not to exceed \$300.00). All security officers will be paid via FCS payroll.
22. Approval of the use of the following legal firms:  
  
Bricker & Eckler – OSFC and Levies  
Rich & Gillis Law Group – Property Appraisal and Appeals  
Scott - Scriven – General Counsel

E. Appointment of Parliamentarian – Troy Roth

F. Appointment of FCS representative to independently review Findlay Digital Academy financial reports – Michael Barnhart, Treasurer

G. Appointment of Board Member Representatives and Liaisons, as follows:

1. Legislative Ohio School Boards Association: Chris Aldrich
2. Alternate to Ohio School Boards Association: Susan Russel
3. Findlay Recreation Committee: Matt Cooper

H. Compensation of Board of Education Members – Continue the Board of Education’s past practice of waiving compensation for Board of Education service.

I. Resolution to Support a Request for FCS to Act as Sole Voting Member of Findlay Digital Academy

The Superintendent recommends the Resolution to Support a Request for FCS to Act as Sole Voting Member of Findlay Digital Academy. The superintendent recommends approval and support of the Findlay City Schools’ Board of Education for the documentation labeled Minutes of Findlay City School District Board of Education Acting as the Sole Voting Member of the Findlay Digital Academy (community school), as shown in **EXHIBIT B**.

J. Policies

The superintendent recommends the adoption of Board Bylaws as seen at [http://www.fcs.org/policies/2pol/2-00\\_Board\\_By-Laws.pdf](http://www.fcs.org/policies/2pol/2-00_Board_By-Laws.pdf) as shown in **EXHIBIT C**.

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

This concludes the Organizational Meeting and the Board immediately began its regular meeting.

### CELEBRATIONS

Kathy Young and Mike Scoles welcomed the Board and explained things happening at Washington Preschool and Lincoln Elementary. Mr. Kurt recognized each Board member for Board Recognition month. Dr. Siebenaler Wilson celebrated Millstream’s promotional video.

### **2019-001-006 ACCEPTANCE OF GRANT:**

It was motioned by Mrs. Russel, seconded by Mr. Cooper to approve The Findlay-Hancock County Community Foundation grant for \$2,420 (Grant # 201852) to Findlay City Schools for the Ohio’s Association for Education of Young Children (OAEYC’s) Annual Conference. This grant is funded from Cindy Shoupe Parke Teach & Inspire Fund, Donor Advised Fund of the Findlay-Hancock County Community Foundation as shown in **EXHIBIT D**.

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

Treasurer Mike Barnhart noted that the FY18 audit is complete and clean. Superintendent Kurt shared a thank you from Mrs. Pippert’s class that attended the Kentucky Aquarium.

### **2019-001-007 CONSENT ITEMS (A-J)**

It was motioned by Mrs. Russel, seconded by Mrs. Robertson to approve consent items A-J.

### CERTIFICATED PERSONNEL

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

Kelsey Goldsberry (Lincoln, Teacher)  
Effective: 11/30/18 -1/10/19  
Reason: FMLA

David Sprouse (FHS, Teacher)  
Effective: 11/20/18- 12/16/18  
Reason: FMLA

Victoria Swartz (Director of Online Learning)  
Effective: 1/9/19-2/9/19  
Reason: FMLA

B. Leave of Absence (unpaid)

Kelsey Goldsberry (Lincoln, Teacher)  
Effective: 1/11/19 -2/21/19  
Reason: FMLA

C. Resignation

Alycia Althaus, Musical Orchestral Director - High School  
Reason: Personal  
Effective: December 7, 2018

D. Appointments

1. Long-Term Speech and Language Pathologist @ \$40/hour not to exceed 16 hrs/week between January 7- April 1, 2019  
Mary Estlack
2. 2018-2019 High School Flexible Instructional Assistant from January 3-February 13, 2019 @ \$22.01/hr  
Ray Elbin up to 29 hrs/week
3. Lego First Team Coordinator/Coach Stipend @ \$500 (Acct#599-2290-111-9419)  
Tonya Thorbahn
4. Lego First Team Teacher/Coach Stipend @ \$300 (Acct#599-2290-111-9419)  
Mackenzie Wenner
5. Adult Education Instructor ~ Step 0 @ \$21.51/hour for 2018-2019 School Year  
Craig Rennels
6. Adult Education Instructors ~ Step 1 @ \$21.80/hour for 2018-2019 School Year  
Tyler Bame                      Justin Shank
7. Adult Education Instructors ~ Step 2 @ \$22.09/hour for 2018-2019 School Year  
Troy Althaus                      Brian Beltz                      Laura Clark  
Rochelle Manley                      Cindy Meadows                      Dan Sterling
8. First Semester High School Academic Coaches Stipend @ \$500  
Ryan Allshouse                      Anne Aronson                      Taylor Barton                      Jordan Nugeness  
Danielle Storey                      Jason Wagner                      Laisha Wise
9. Second Semester High School Academic Coaches Stipend @ \$500  
Ryan Allshouse                      Anne Aronson                      Bill Barberree                      Taylor Barton  
Maribeth Geaman                      Jordan Nugeness                      Danielle Storey                      Jason Wagner  
Laisha Wise

CLASSIFIED PERSONNEL

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

Michael Colburn (FHS, Custodian)  
Effective: 12/14/18 - 12/24/18  
Reason: FMLA

Susan Marshall (Food Service)  
Effective: 12/6/18 - 2/27/19  
Reason: FMLA

Julie Merrin (FHS, Secretary)  
Effective 12/3/18- 12/6/18  
Reason: FMLA

Deanna Shank (Northview, Secretary)  
Effective: 12/12/18 - 2/12/19  
Reason: FMLA

F. Reclassification

Jessica Bloom, Technology Student Worker  
From:        \$8.15/hour  
To:            \$8.30/hour  
Eff:            January 1, 2018  
Reason:      Ohio minimum wage is \$8.30/hr (rate will automatically increase to \$8.55/hr for work performed on and after 1/1/19)



Jennifer Huelsman  
From: Substitute School Nurse @ \$19.23 per hour  
To: Donnell Part Time Nurse @ \$22.97 per hour  
Effective: January 7, 2019

G. Appointments

1. Nurse

Becky Bern (Part Time Nurse, Chamberlin Hill)  
Salary: \$22.97/hour for 3.5 hours/day working 3 days/week  
Effective: January 7, 2019

2. Aide

Elizabeth Sterner – FABSS Aide  
Salary: Step 2, Year 1 @ \$8.72/hour  
Effective: January 3, 2019

3. 2018-2019 Jefferson Early Literacy Grant Aide @ \$10.32 per hour

Karen Fenstermaker Elizabeth Sterner

4. Registered Behavior Technician \$400.00 Initial Certificate Stipend

Emily Barnett

5. Volunteer – 2018-2019 Classified Club Advisors/Helpers

Dylan Pritchett – Adult Education Volunteer  
Hunter Saunders – Indoor Drumline Volunteer  
Robert Woolley – Volunteer Hockey Coach

H. Aide Evaluation Form

The superintendent recommends approval of the Educational Aide Evaluation Form as shown in **EXHIBIT E.**

I. Monthly Treasurer's Report

The treasurer recommends approval of the December 2018 Treasurer's Report as shown in **EXHIBIT F.**

J. Acceptance of Gifts

GIFT: \$5000  
FROM: Anonymous Donor  
TO: Findlay First Edition

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

**DISCUSSION ITEMS**

Mr. Kurt reviewed Policy 9.08: Hazing, Dating Violence and Bullying: **EXHIBIT G.**

**ACTION ITEMS**

**2019-001-008 Termination of Cenergistics Contract**

It was motioned by Dr. Siebenaler Wilson, seconded by Mrs. Russel to approve to end the five year Cenergistics contract early per the terms of the contract and **EXHIBIT H.**

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

**2019-001-009 Tax Budget for 2020**

It was motioned by Mrs. Robertson, seconded by Mr. Cooper to approve the Tax Budget for 2020 as shown in **EXHIBIT I.**

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

**2019-001-010 Out-of-State Travel**

It was motioned by Mrs. Robertson, seconded by Mrs. Russel to approve Donnell and Glenwood 8th grade students, staff, Elizabeth Delacruz (school nurse) and chaperone's to travel to Washington D.C. from May 2, 2019 - May 5, 2019.

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

**SUPERINTENDENTS COMMENTS**

Mr. Kurt shared a list of Superintendent Advisory Committee representatives and building liaisons.

**BOARD'S COMMENTS**

Mrs. Russel commented that 520 out of 530 eligible employees attended an insurance information meeting and received a \$500 stipend. She expects those payments to be covered by district savings from employees becoming better consumers of insurance.

**2019-001-011 ADJOURNMENT**

It was motioned by Mr. Cooper, seconded by Mrs. Russel to adjourn the meeting at 7:18 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.

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
President

To be read and approved Monday, January 28, 2019.

### The Code of Ethics

While serving as a member of the Findlay City Schools Board of Education, I will accept the responsibility to improve public education. To that end, I will:

- Remember that my first and greatest concern must be the educational welfare of all students attending the public schools;
- Obey the laws of Ohio and the United States;
- Respect the confidentiality of privileged information;
- Recognize that as an individual Board member, I have no authority to speak or act for the Board;
- Work with other members to establish effective Board policies;
- Delegate authority for the administration of schools to the superintendent and staff;
- Encourage ongoing communications among Board members, the Board, students, staff, and the community;
- Render all decisions based on the available facts and my independent judgment rather than succumbing to the influence of individuals or special interest groups;
- Make every effort to attend all Board meetings;
- Become informed concerning the issues to be considered at each meeting;
- Improve my boardmanship by studying educational issues and by participating in in-service programs;
- Support the employment of staff members based on qualifications and not as a result of influence;
- Cooperate with other Board members and administrators to establish a system of regular and impartial evaluations of all staff;
- Avoid conflicts of interest or the appearance thereof;
- Refrain from using my Board position for benefit of myself, family members, or business associates;
- Express my personal opinions, but once the Board has acted, accept the will of the majority.

**MINUTES**  
**OF**  
**FINDLAY CITY SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
**ACTING AS THE SOLE VOTING MEMBER**  
**OF**  
**FINDLAY DIGITAL ACADEMY**  
**(Community School)**

A meeting of the Findlay City School District Board of Education, acting as the sole voting member (the "Member") of Findlay Digital Academy, (the "Corporation"), was held at Findlay, Ohio on January 7, 2019.

The meeting was called to order at 6:00PM, EST, by Mr. Aldrich, the president of the Board of Education. A quorum of the Findlay City School District Board of Education as is legally required to conduct its regular business affairs was present.

Upon motions duly made and carried, the following resolutions were adopted:

1. Waiver of Notice

RESOLVED, that the notice required for a meeting of the Member is hereby waived.

2. Adoption of Revised Code of Regulations.

RESOLVED, that the Code of Regulations attached as Exhibit A is hereby adopted pursuant to Section 1702.10, Ohio Revised Code, for the regulation of the government of this Corporation, the conduct of its affairs and the management of its property as provided therein, to the extent consistent with the Articles of Incorporation of this Corporation and applicable law. Such Code of Regulations supersedes any and all previously adopted codes of regulations, which are hereby repealed in their entirety.

3. Removal of Directors

RESOLVED, that all directors previously elected are hereby removed.

4. Number of Classes of Directors.

RESOLVED, that the number of voting Directors of this Corporation is hereby fixed pursuant to the Code of Regulations at seven and the Directors shall not be divided into classes.

5. Designation of Offices or Positions to Serve as Directors.

RESOLVED, that, at any given time, the voting Directors of this Corporation shall be as follows:

Director/public educator not employed by Findlay City Schools position (or other defining characteristic)

Director/public educator not employed by Findlay City Schools position (or other defining characteristic)

Director/public educator not employed by Findlay City Schools position (or other defining characteristic)

Director/public educator not employed by Findlay City Schools position (or other defining characteristic)

Director/Community Member-Civic Leader position (or other defining characteristic)

Director/Community Member-Civic Leader position (or other defining characteristic)

Director/Parent or Guardian of a Current or Former Findlay Digital Academy Student position (or other defining characteristic)

6. Election of Directors.

WHEREAS, pursuant to the Code of Regulations there are no further nominations of candidates for the Board of Directors other than those individuals named below; and

WHEREAS, the individuals named below are the current occupants of the positions that constitute the Board of Directors (or otherwise satisfy the directorship criteria); now therefore be it

RESOLVED, that each of the following named individuals is hereby elected as a voting member of the Board of Directors of the Corporation

Kimberly Bash/Program Officer for the Findlay-Hancock County Community Foundation  
(name) (position or other defining characteristic)

Rev. Will Miller Associate Pastor for the College First Church of God  
(name) (position or other defining characteristic)

Melissa LaRocco/ Director, Legal Aid of Western Ohio  
(name) (position or other defining characteristic)

Pastor Alfred DeLaCruz, Jr., Harvest Time International Ministries  
(name) (position or other defining characteristic)

Bill Miller/Community Member Retired Cooper Tire Director  
(name) (position or other defining characteristic)

Jeffery Martin Parent  
(name) (position or other defining characteristic)

Dr. Edie Wannamaker Retired Educator  
(name) (position or other defining characteristic)

7. Removal of Officers

RESOLVED, that any officers previously elected are hereby removed.

8. Appointment of Officers

RESOLVED, that the officers of this Corporation shall be, pursuant to the Code of Regulations, a President, a Secretary, and a Treasurer; and

RESOLVED FURTHER, that each of the following individuals is appointed to the respective office of the Corporation indicated opposite each such person's name with the direction that each such individual who is an employee of the Findlay City School District Board of Education is appointed to serve in his or her official capacity as an employee of such Board of Education for the purpose of representing the interests of the same and, upon ceasing to be employed in such capacity, shall be automatically replaced by his or her successor:

Ms. Kimberly Bash, Program Director The Community Foundation President  
(name) (position in sponsor district)

Stephen Earnest, Tri Rivers Career Center Treasurer  
(name) (position in sponsor district, if any)

There being no further business to come before the Member, upon motion duly made and carried, the meeting was adjourned.

Dated this 7th day of January, 2019

By:

\_\_\_\_\_  
Secretary or Other Officer of Board of Education

CODE OF REGULATIONS  
OF  
FINDLAY DIGITAL ACADEMY  
[Community School]

**ARTICLE I**

Members

*Section 1.01 -Member*

The sole member of this Corporation shall be the Findlay City School District Board of Education (sometimes hereinafter, the "Member" or the "Board of Education").

*Section 1.02- Meetings*

- (a) An annual meeting of the Member for the election of directors, for the consideration of any reports and for the transaction of such other business as may be brought before the meeting, shall be held on such date as may be designated by the Board of Education. If the annual meeting is not held or if directors are not elected at the meeting, the directors may be elected at any special meeting called and held for that purpose.
- (b) A special meeting of the Member may be called (i) by the chairperson of the Board of Directors ("Board") (if any); (ii) by the President; (iii) by a majority of the Board; or (iv) by the Member. Upon the request in writing being delivered to the President or to the Secretary by any person(s) entitled to call a meeting of the Member, the person to whom the request is delivered shall give notice to the Member of the meeting. If the request is refused, the person(s) making the request may call a meeting of the Member by giving notice in the manner provided in section 1.03.

*Section 1.03 -Notice of Meetings*

Any meeting of the Member which is called pursuant to section 1.02(b) shall be called on a date and time for which a meeting of the Board of Education has been scheduled. Notice of any meeting of the Member shall be given in the manner customary for meetings of the Member in its capacity as a board of education. Except as otherwise required by the laws of the State of Ohio, no publication of any notice of any meeting of the Member shall be required. Except as otherwise required by the laws of the State of Ohio, the Member may, either before or after any meeting, waive any notice required to be given by law or under this Code of Regulations ("Code"). Any waiver of notice must be included in the minutes of the Member meeting and



filed with or entered upon the records of the Corporation. Unless otherwise required by the laws of the State of Ohio, the convening and conducting of a meeting of the Member without protesting by the Member, prior to the commencement of the meeting, lack of proper notice, shall be deemed to be a waiver by the Member of notice of the meeting.

#### *Section 1.04 -Place of Meetings*

The annual and all other meetings of the Member shall be held at such places as may from time to time be designated by the Member. If another place has not been designated by the Member, all meetings shall be held at the principal office of the Member.

#### *Section 1.05- Quorum and Manner of Acting at Meetings*

The presence of a quorum of the Board of Education as is legally required to conduct its regular business affairs shall constitute a quorum for the transaction of business at a meeting of the Member of the Corporation. The Member may conduct meetings and take actions in connection with the Corporation in any manner which is permissible under Ohio law.

## **ARTICLE II**

### Board of Directors

#### *Section 2.01- General Powers*

Subject to Section 2.02 and except where the law, the Articles of Incorporation ("Articles"), or this Code requires that action be otherwise authorized or taken, all of the authority of the Corporation shall be exercised by or under the direction of its Board.

#### *Section 2.02- Reserved Powers*

Notwithstanding anything to the contrary in this Code of Regulations, the following actions shall require the approval of the Member in addition to the affirmative vote of a majority of the Board.

- (a) Adoption of the Corporation's annual operating and capital budgets.
- (b) Expenditures for (i) non-budgeted items in excess of \$100,00 and (ii) items which are included in the annual budget but which exceed the budgeted amount by \$100,00 or 25 percent of the budgeted amount, whichever is greater.
- (c) Sale, lease or other disposition of any real property or the sale, lease or disposition of any personal property comprising a significant portion of the Corporation's operating assets.
- (d) Contract with a "management company" or "operator," as such terms are used in Chapter 3314 of the Ohio Revised Code, or with any other entity that is a significant provider of goods or services to the Corporation.

### *Section 2.03 - Number and Election*

- (a) The Member shall appoint the members of the Board.
- (b) The Board shall consist of seven (7) voting members.
- (c) A majority of the Board shall be elected or appointed public officials or public employees, or shall be other community leaders who have demonstrated a professional interest in education or in other issues involving children, who desire to further the objectives of the Member in the operation of the Corporation; if any such persons are employed by the Member board of education, such persons shall serve as Board members in their official capacities, for the purpose of representing the Member and its interests. Remaining members of the Board, if any, shall be persons who are parents of students who are expected to attend the community school to be operated by the Corporation or civic leaders in the community served by that community school.

### *Section 2.04 - Term of Office*

Each Director shall hold office until the next annual meeting of the Member, or until the Director's successor is appointed, or until the Director's earlier resignation, removal from office, or death.

### *Section 2.05- Meetings*

- (a) An annual meeting of the Board for the election of officers, if any, other than those appointed by the Member, for the consideration of reports, and for such other business as may be brought before the meeting shall be held immediately following the annual organizational meeting of the Board of Education (convened pursuant to section 3313.14 of the Ohio Revised Code) or on such other date as may be specified by the Board.
- (b) Regular meetings of the Board may be held at such periodic intervals between annual meetings and at such time as the Board may specify.
- (c) Special meetings of the Board may be called by the Member, the chairperson of the Board (if any), the President, any Vice-President, or any three Directors.

### *Section 2.06- Place of Meeting and Electronic Meetings*

Unless otherwise required by the laws of the State of Ohio, meetings of the Board may be held at any place within or without the state. If no designation is made, the place of meeting shall be the principal office of the Corporation in the State of Ohio. Except as otherwise required by the laws of the State of Ohio, meetings of the Board may be held through any communications equipment if all persons participating can hear each other

and participation in a meeting pursuant to this Section 2.05 shall constitute presence at such meeting.

*Section 2.07- Notice of Meeting*

- (a) Unless otherwise required by the laws of the State of Ohio, written notice of the time and place of each meeting of the Board shall be given to each Director either by personal delivery or by U.S. mail, telecopy, electronic mail, or telegram at least two (2) days before the meeting, which notice need not specify the purposes of the meeting. Unless otherwise required by the laws of the State of Ohio, the attendance of a Director at a meeting without protesting, prior to the commencement of the meeting, lack of proper notice, shall be deemed to be a waiver by the Director of notice of such meeting.
- (b) Each Director shall furnish the Chairperson, if any, the Secretary or the President with a telephone number for receipt of telecopies, an electronic mail address for receipt of electronic mail and/or a U.S. postal address to which notices of meetings and other notices or correspondence may be addressed. Each Director may specify in writing which forms of notice are preferred.
- (c) Unless otherwise required by the laws of the State of Ohio, any Director may waive notice of the time and place of any meeting of the Board, either before or after holding of the meeting.

*Section 2.08 - Quorum and Manner of Action*

- (a) A majority of the Board shall constitute a quorum for a meeting of the Directors.
- (b) In the absence of a quorum at any meeting of the Board, a majority of those present may adjourn the meeting from time to time until a quorum shall be present and notice of adjournment of a meeting need not be given if the time and place to which it is adjourned are fixed and announced at such meeting.
- (c) The act of a majority of the Directors present at a meeting at which a quorum is present is the act of the Board, unless the act of a greater number is required by the Articles or this Code.

*Section 2.09- Action by Board of Directors Without Meeting*

- (a) To the extent permitted by Ohio law, any action which may be authorized or taken at a meeting of the Directors, may be taken without a meeting with the affirmative vote or approval of, and in a writing or writings signed by, all of the Directors. For purposes of this section, a signed writing shall include any original document bearing the signature of a Director, a telecopy sent by, and bearing the signature of, a Director and an electronic mail transmission created and sent by a Director which sets forth his or her name in such a manner so as to logically evidence his or her intent to sign the transmission.

- (b) Any such writings shall be filed with or entered upon the records of the Corporation.

*Section 2.10 -Resignations*

- (a) Any Director may resign at any time by giving written notice to the Chairperson, if any, the President, the Secretary, or the Member.
- (b) A resignation shall take effect immediately or at such other time as the Director may specify, and unless otherwise specified therein, shall become effective upon delivery. Acceptance of any resignation shall not be necessary to make it effective unless so specified in the resignation.

*Section 2.11- Removal*

- (a) Any Director may be removed, with or without cause, at any time by the Member.
- (b) Any vacancy in the number of Directors by reason of this section may be filled solely by the Member.

*Section 2.12 -Ex Officio and Non-voting Members*

- (a) The Member may appoint one or more additional persons ex officio Directors.
- (b) Each ex officio Director shall be entitled to notice, to be present in person, to present matters for consideration and to take part in consideration of any business by the Board at any meeting of the Board, but such ex officio Directors shall not be considered for quorum purposes and shall have no vote.

**ARTICLE III**

Committees

*Section 3.01- Committees of Directors*

- (a) The Board may, by resolution, create an executive committee or any other committee of the Directors, to consist of one or more Directors, and may authorize the delegation to any such committee of any of the authority of the Directors, however conferred.
- (b) The designation of such committees and the delegation thereto of such authority shall not operate to relieve the Board, or any individual Director of any responsibility imposed by law.
- (c) Each such committee shall serve at the pleasure of the Directors, shall act only in the intervals between meetings of the Directors, and shall be subject to the control and direction of the Directors.

- (d) An act or authorization of an act by any such committee within the authority delegated to it shall be as effective for all purposes as the act or authorization of the Directors, contingent upon the approval of the Member if and as required by the provisions of this Code establishing Reserved Powers.

*Section 3.02 -Alternate and Ex Officio Members*

- (a) The Directors may appoint one or more Directors as alternate members of any such committee, who may take the place of any absent member or members at any meeting of the particular committee.
- (b) The Board may appoint one or more persons (including persons who are not Directors) as ex officio members of any committee, which ex officio committee members shall be entitled to notice, to be present in person, to present matters for consideration and to take part in consideration of any business by the committee at any meeting of the committee, but such ex officio committee members shall not be considered for quorum purposes and shall have no vote.

*Section 3.03 -Authority and Manner of Acting*

- (a) Unless otherwise required by Ohio law, this Code or ordered by the Directors, any such committee shall act by a majority of its members at a meeting or by a writing or writings signed by all of its members who would be entitled to vote at such meeting. For purposes of this section, a signed writing shall include any original document bearing the signature of a committee member, a telecopy sent by, and bearing the signature of, a committee member and an electronic mail transmission created and sent by a committee member which sets forth his or her name in such a manner so as to logically evidence his or her intent to sign the transmission.
- (b) Unless participation by members of any such committee at a meeting by means of communications equipment is prohibited by Ohio law, the Articles, this Code, or an order of the Directors, meetings of any particular committee may be held through any communications equipment if all persons participating can hear each other. Participation in a meeting pursuant to this section constitutes presence at the meeting.
- (c) An act or authorization of an act by any such committee within the authority delegated to it shall be as effective for all purposes as the act or authorization of the Directors.

## ARTICLE IV

### Officers

#### *Section 4.01- Officers*

- (a) The officers of the Corporation shall consist of a President, a Secretary, a Treasurer, and, if desired, a chairperson of the Board, one or more Vice-Presidents, and such other officers and assistant officers as may be deemed necessary, each of whom may be designated by such other titles as may be provided in the Articles, this Code, or resolutions of the Member.
- (b) Only a Director may serve as Chairperson.
- (c) The President shall be, and any other officer, aside from the Chairperson, may be, an employee of the Member board of education, who shall serve the Corporation in his or her official capacity, for the purpose of representing the Member and its interests. Such officers shall be entitled to notice, to be present in person, to present matters for consideration and to take part in consideration of any business at any meeting of the Board or of any committee created by the Board, but such officers shall not be members of such bodies nor shall they be considered for quorum purposes, and they shall have no vote.
- (d) Any two or more offices may be held by the same person.

#### *Section 4.02 -Appointment and Term of Office*

- (a) The officers of the Corporation shall be appointed from time to time by the Member as it shall determine.
- (b) Each officer shall hold office until a successor is appointed.

#### *Section 4.03 -Resignation*

- (a) Any officer or assistant officer may resign at any time by giving written notice to the Chairperson, if any, the President or the Secretary.
- (b) A resignation shall take effect immediately or at such other time as the resignation may specify, and unless otherwise specified therein, shall become effective upon delivery. Acceptance of any resignation shall not be necessary to make it effective unless so specified in the resignation.

#### *Section 4.04 -Removal*

- (a) Any officer or assistant officer may be removed, with or without cause, at any time by the Member.

- (b) Any vacancy by reason of this section may be filled at the same meeting of the Member.

*Section 4.05 -Duties of Officers*

- (a) The Chairperson, if any, shall preside at all meetings of the Board.
- (b) The President shall be the chief executive officer of the Corporation, and shall, in the absence of the Chairperson, preside at all meetings of the Board.
- (c) Each of the President, the Secretary, the Treasurer and the Chairperson, if any, shall have the authority jointly or severally to sign, execute and deliver in the name of the Corporation any deed, mortgage, bond, instrument, agreement or other document evidencing any transaction authorized by the Board, except where the signing or execution thereof shall have been expressly delegated to another officer or person on the Corporation's behalf.
- (d) In the absence of any officer or assistant officer, the Board may delegate the authorities and duties of any officer, or any assistant officer to any other officer, or assistant officer.
- (e) In addition to the foregoing, each officer or assistant officer shall perform all duties as may from time to time be delegated to each of them by this Code or by the Board or any committee of Directors as provided herein.

**ARTICLE V**

Indemnification and Insurance

*Section 5.01- Indemnification*

The Corporation may provide the indemnity authorized under section 1702.12(E)(1)-(9) of the Ohio Revised Code to the fullest extent permitted there under.

*Section 5.02- Insurance*

The Corporation may, as the Board may direct, purchase and maintain insurance, or furnish similar protection to the fullest extent permitted under section 1701.12(E)(7) of the Ohio Revised Code.

**ARTICLE VI**

Amendment

*Section 6.0J -Amendment*

This Code may be amended from time to time by the Member.

**Findlay Digital Academy  
2019 Board Meeting Dates**

Thursday, February 7, 2019

Thursday, April 4, 2019

Thursday, June 6, 2019

Thursday, August 8, 2019

Thursday, October 3, 2019

Thursday, December 5, 2019

All meetings will be held at 12:00 p.m. at Findlay Digital Academy

**Findlay Digital Academy Board Members**

Ms. Kimberly Bash, President

Dr. Edith Wannamacher, Vice President

Pastor Alfred Delacruz

Mrs. Melissa LaRocco

Mr. Jeff Martin

Mr. Bill Miller

Pastor William Miller



**FINDLAY CITY SCHOOLS**  
Findlay, Ohio

**FINDLAY CITY DISTRICT SCHOOL BOARD BYLAWS**

I. **Name of District Board**

The school board shall be called The Findlay City District School Board.

II. **Operational Goals**

The Findlay City District School Board is responsible to the people of the district. It is charged with formulating and adopting policies, selecting an executive officer to implement policy and evaluate the results to produce the best educational environment for the pupils of the district. In addition to the operational goals below, the Board will conduct an annual session to establish other goals that should be emphasized during the current year. These goals will be presented and maintained in a separate Annual Board Goals document.

- A. The Board shall adopt clearly defined written policies, based on a thorough understanding of the educational process, which best serve the educational interests of each pupil.
- B. The Board shall be nonpartisan and represent the entire district.
- C. The Board shall conduct district business in open session, except as otherwise provided by law.
- D. The Board shall maintain effective communication with the public and with staff and students, in order to maintain awareness of attitudes, opinions, desires, and ideas.
- E. The Board shall seek to improve its own capabilities through attendance at O.S.B.A. training events and other appropriate in service opportunities.

III. **Legal Status**

The Findlay City District School Board is an agency of the state of Ohio, with powers delegated to it by the general assembly. The Board is responsible for carrying out certain mandatory laws and shall consider and accept or reject provisions of permissive laws. In all areas where state laws do not provide or prohibit, the Board shall consider itself the agent establishing and appraising educational activities of the district and responsive to the desires of the majority of the citizens of the district.

IV. **Powers and Duties**

The general mandatory powers and duties of the Board are defined in the Ohio Revised Code. Within these constraints, the Board's functions are:

A. **Legislative/Policy Making and Elected Personnel**

The Board is responsible for the development of policies as guides for administrative action and for employing a superintendent to implement its policies. The Board also employs a treasurer who acts as secretary and chief fiscal officer for the Board.

- B. Appraisal  
The Board will evaluate the superintendent's and the treasurer's overall performance on an annual basis, according to the time line defined in Section 2 of the Administrative Procedures document. The Board will require the superintendent to report, by June 1 of each year, concerning his/her evaluation of the personnel and programs of the district.
- C. Provision of Financial Resources  
The Board is responsible for establishing a budget based on state and local tax revenues as certified by the county auditor, which will provide the necessary staff, buildings, materials, and equipment to enable the district to carry out the Board's policies.
- D. Public Relations  
The Board is responsible for providing regular written reports, to inform district citizens about the schools. Regular and special meetings of the Board are open to the public. Board members are available to answer questions.
- E. Educational Program Planning and Evaluation  
The Board is responsible for adopting educational goals which serve as a guide for continual improvement of the educational program. The Board requires ongoing evaluation of curriculum programming.

V. **Board Members**

The Board is composed of five (5) members, each elected for a term of four (4) years.

- A. Authority  
Because all powers of the Board lie in its action as a group, individual Board members exercise their authority over district affairs only as they vote to take action at a legal meeting of the Board. In other instances, an individual Board member, including the president, shall have power only when the Board, by vote, has delegated authority to him/her.
- B. Election  
Board members are elected at large on a nonpartisan ballot, the first Tuesday following the first Monday in November in odd numbered years. Terms of office shall expire so there is an overlapping in terms of service, with three (3) members being elected at one election and two (2) being elected two years later. The term of office begins on January 1 following the election year.
- C. Conflict of Interest  
A Board member shall not have any direct pecuniary interest in a contract with the school district, nor shall he/she furnish directly any labor, equipment or supplies to the district. In the event a Board member is employed by a corporation or business or has a secondary interest in a corporation or business which furnishes goods or services to the district, the Board member shall declare his/her interest and refrain from debating or voting upon the question of contracting with the company.
- D. Board Membership  
The Board shall evaluate the advantages and cost of Board membership and participation in professional associations each year.

VI. **Board Member Ethics**

The Board, having legal responsibility for the operation and conduct of the Findlay City School District, expects its members to:

- A. Accept office as a Board member as a means of unselfish service.
- B. Represent the entire community.
- C. Remember he/she is one of the educational team.
- D. Take official actions only in public sessions.
- E. Recognize that the authority of a School Board is as a Board, not as individuals.
- F. Observe state and federal laws and regulations pertaining to education.
- G. Delegate authority to the superintendent as the Board executive and confine Board action to policy making, planning, and evaluation.
- H. Employ competent trained personnel.

See Code of Ethics read at Organizational Meeting.

VII. **Board Member Services**

The Board shall provide orientation, development opportunities, reimbursement for expenses, and liability insurance for its members.

A. **New Member Orientation**

A newly elected member or any person designated by appointment to serve on the Board shall, in the interim between election or appointment and actually assuming office, be invited to attend all meetings, including executive sessions, and to receive all reports and communications normally sent to Board members.

- 1. The Board president and members of the administrative staff will confer with new members as necessary on special problems and concerns.
- 2. The new member shall be provided with copies of all appropriate State Department of Education publications and materials from the O.S.B.A.

B. **Development Opportunities**

The Board places high priority on the continued growth of its members and regards planned in-service education, including school board conferences, workshops, and conventions, plus subscriptions to educational publications as appropriate.

C. **Compensation and Expenses**

Findlay City School District Board members may receive compensation equal to prevailing state law. Funds for in-service education for members will be budgeted on an annual basis and referred to as the Service Fund. Reimbursement to members for their travel expenses will be in accord with the travel expense policy.

- D. The Findlay City School District shall provide adequate general liability insurance to protect Board members while acting on behalf of the district.

## VIII. Organization of Board

### A. Organizational Meeting

In accordance with law, the Board shall meet within the first 15 days of January each year for the purpose of electing a president and vice-president from among its membership and taking action on other matters of annual business.

The date of the organizational meeting shall be set by the Board and announced prior to December 31.

### Meeting Procedures

The format and procedures for the organizational meeting shall be as follows:

1. The person who served as president/vice president or the senior ranking member for the preceding year shall preside until the meeting has been called to order, the roll call taken, and the minutes of the previous meeting approved. The Board shall then adjourn sine die so that the formal organizational meeting may convene.
2. At the call of the treasurer, the Board shall elect a temporary chairman from among its membership who shall preside until such time as a new president is elected.
3. The oath of office for Board members will then be administered by the treasurer in those years that new or reelected members take office.
4. The Board shall then elect a president and vice-president to serve for a term of one year or until their successors are chosen and qualified.
5. Method of Election: Officers shall be nominated from the floor and shall be elected by majority roll call vote. Should an office become vacant between organizational meetings, the Board shall use this same method of election to fill the office until the ensuing organizational meeting.
6. The oath of office for Board officers shall then be administered by the treasurer to the president and vice-president.
7. The Board shall then proceed with items of annual business. These matters shall include:
  - a. Setting the date, time, and place of regular meetings.
  - b. Election of a treasurer in those years that the treasurer's term of appointment expires; and setting the treasurer's bond.
  - c. Adoption of bylaws.
  - d. Readoption of policy book.
  - e. Consideration of membership in professional organizations (O.S.B.A.)
  - f. Appointment of School Physician.
  - g. Adoption of annual resolutions.
  - h. Assignment to Board standing committees.
  - i. Appointment of parliamentarian.
  - j. Consideration of Board member compensation.
  - k. Read and sign Board of Education Member Code of Ethics.
8. Upon conclusion of annual business, the Board shall enter into such regular business as appears on the agenda for the meeting.

B. Annual Resolutions

The following annual resolutions shall be adopted to meet legal requirements and/or expedite business of the district through the year:

- a. Designation of Superintendent/Assistant Superintendent as purchasing agents.
- b. Designation of the Superintendent to act for the Board on matters pertaining to surplus property procurement and federal grants applications and reports.
- c. Authorization for Treasurer to pay utility bills and contractual obligations when they become due.
- d. Authorization for the purchase of liability insurance to protect the district, Board members, administrators, teachers, and classified staff.
- e. Authorization for the Treasurer to establish a service fund.
- f. Authorization for the Treasurer to pay school debts.
- g. Authorization for the Treasurer to pay bills prior to regular Board meetings, to take advantage of discounts.
- h. Authorization for Treasurer to secure advances on tax moneys.
- i. Authorization for Treasurer and/or the Superintendent to act as official custodian of district safety deposit box.
- j. Authorization for Superintendent to approve use of school buses for field trips outside the district.
- k. Authorization for Superintendent to approve attendance of staff members at professional meetings and conferences outside the district.
- l. Authorization for Treasurer to temporarily invest interim deposits as allowed by law.
- m. Authorization for Treasurer to open and read bids publicly before the Board meeting.
- n. Authorization for Treasurer to make necessary transfers when needed (not to exceed \$50,000).
- o. Authorization for Treasurer to borrow funds when necessary.
- p. Authorization for the Superintendent to employ such temporary personnel as needed for emergency situations. Such employment to be presented for approval by the Board of Education at the next meeting following the emergency.
- q. Authorization for the Principals to act as purchasing agent for purchases made through Student Activity Funds.
- r. Authorization for the Superintendent and/or Assistant Superintendent to suspend classified personnel in accordance with law and policy.
- s. Authorization for Superintendent to hear appeals of suspension and expulsion as Board designee.

C. Officers

1. President

The president shall preside at all meetings of the Board. He/she shall sign the minutes of the meetings and all official documents and contracts, unless otherwise provided by the Board. He/she shall provide for such regular or special meetings as Board regulations or the particular business under consideration may demand. He/she shall be responsible for the prompt and impartial dispatch of matters presented for Board consideration and shall perform such other duties as may be prescribed by law or by action of the Board. He/she, working with the superintendent, shall appoint Board members to standing committees. All other appointments will be at the direction of the Board.

2. Vice President

The vice-president shall act in the absence of the president as presiding officer of the Board and shall perform such other duties as may be delegated or assigned to him/her. If the president and vice-president are absent from the same meeting, the ranking member present in terms of continuous service on the Board shall preside.

D. Appointed Board Officials

1. Treasurer

The Board shall appoint or employ a treasurer who shall initially serve for a two (2) year probationary term and thereafter, if re-appointed, shall serve a four (4) year term. The employment or reappointment of the treasurer shall take place at the organizational meeting of the Board. Such treasurer may be removed at any time for cause by two-thirds (2/3) vote of the entire Board. (See Job Description for specific duties).

E. Meetings

During the school year (September through May), regular meetings of the Board will be held on the second and fourth Mondays of each month, at a prescribed time in the Administration Building or at other designated locations. When meeting dates are legal holidays, or are in conflict, the Board will designate an alternate time and date.

F. Board/Superintendent Relationship

The superintendent shall be the chief executive officer of the Findlay City School District and shall be responsible for the professional leadership and skill necessary to translate Board policy into administrative action.

1. The superintendent shall be responsible for all aspects of school operation and for such duties and powers as the Board may direct or delegate. The superintendent may delegate responsibility and the authority necessary to discharge it to other administrative personnel and develop such procedures and regulations as he/she considers necessary to ensure efficient operation of the district schools.
2. The Board assumes that the superintendent is professionally able and will implement all policies of the Board in good faith.
3. The superintendent can assume that the Board will respect the superintendent's professional competence and extend to him/her full responsibility for implementation of Board policy decisions. The Superintendent can expect the Board to support the superintendent's decision and administration of the school system.

G. Representatives to Superintendent Committees

Representatives to the Superintendent Committees shall be appointed by the Superintendent and each committee may include up to two board members. Such committees are established and run by the Superintendent. They are not board committees. A list of proposed committees will be noted at the Organizational Meeting. The Superintendent will report back to the Board as to whom he has appointed to each committee. A list of proposed possible committees include:

1. Personnel Committee
2. Facilities Committee
3. Strategic Planning
4. Finance Committee
5. Policy Committee
6. Technology Committee
7. District Leadership Team
8. Special assignments as deemed advisable throughout the year

H. Board Liaisons are approved by the Board of the Education at the organizational meeting.

1. Legislative and Ohio School Boards Association Delegate
2. Alternate to Ohio School Boards Association
3. PTO Presidents' Organization
4. Findlay Recreations Committee

Liaisons and/or Representative for other assignments may be appointed as deemed necessary throughout the year.

IX. **Board Meetings**

Board meetings shall be of three (3) types and organized as follows:

A. Regular

The time and dates of regular meetings shall be established at the organizational meeting.

B. Special

Special meetings of the Board may be called by the president, the treasurer, or any two (2) members of the Board, by serving notice of time and place of meeting to all members at least two (2) days before date of meeting, excluding Sunday or a legal holiday. At each special meeting, each Board member shall sign a statement which verifies that proper notice was provided. The Board in a regular meeting may agree to a special meeting, also.

C. Executive Sessions

Executive sessions of the Board may be called to discuss:

1. Personnel matters.
2. Purchase or sale of property.
3. Confer with attorney on pending or imminent court action.
4. Negotiations with employees.
5. Items that are required to be kept confidential, by federal or state statute.
6. Details of security systems.
7. Other business allowed by statute.

Executive sessions may be called before, after, or during regular or special meetings of the Board.

D. Notification

Notice of all regular and special meetings shall be made to the Board and the media at least forty-eight (48) hours in advance, excluding Sunday and legal holidays. Exception shall be made to this notification rule in the case of an emergency.

E. Agenda Format

Meetings of the Board shall proceed according to an agenda. It shall be the responsibility of the Superintendent and Treasurer, in cooperation with the Board President and Vice President (or designated Board Member), to prepare an agenda of the items of business to come before the Board at each regular meeting. This agenda with supporting data including the minutes of the preceding meeting(s) shall be sent to all Board members at least two (2) days in advance of the meeting excluding Sundays and legal holidays. The agenda shall include the following:

1. Call to Order
2. Pledge of Allegiance
3. Reading, Approval, and Signing of Minutes
4. Public Participation
5. Board Recognition of Staff/Students
6. Correspondence
7. Consent Items
8. Action Items
9. Matters for Discussion
10. Reports
11. Superintendent's Comments
12. Board's Comments
13. Adjournment.

A Board member wishing to add an item to the agenda should notify the Superintendent to include the item on the agenda by the Friday preceding the Board meeting. If the Friday deadline cannot be met, the Board member must notify the Superintendent within sufficient time to prepare a supplement to the agenda prior to the meeting.

The Board shall follow the order of business set up by the agenda, unless the order is altered by a majority vote of the members. Items of business not on the agenda may be discussed and acted upon if a majority of the Board agrees to consider them. The Board, however, may not revise Board policies or adopt new ones unless such action has been scheduled.

F. Quorum

A majority of the membership of the Board, three (3) members, shall be present to constitute a quorum. Unless otherwise prescribed by statute, at least three (3) ayes are required to pass a motion.

A member of the Board may participate in a Board meeting by means of a telephone or video conference or by any means of communication by which all persons participating in the meeting are able to communicate with one another. A member of the Board who participates in this manner may not vote at a meeting and will not be counted for purposes of determining whether a quorum is present.



G. Rules of Order

Except as otherwise provided by law, by the State Department of Education, or by the Board, meetings of the Board shall be conducted in accordance with Robert's Rules of Order, latest revision.

1. The parliamentarian shall be a member of the administrative staff, appointed by the Board at the January organizational meeting.
2. Amendments, alterations, corrections, or repeal of these bylaws may be made or their operation may be suspended for the meeting, at any regular or special meeting of the Board, by vote of a majority of the Board.

H. Voting

Votes on all motions, recommendations, and resolutions shall be by "aye" or "no." No secret ballots shall be used. Board members may not vote "in absentia" or through the use of any type of communications equipment. Votes may only be cast by those members physically present at public meetings of the Board of Education.

I. Minutes

The treasurer shall keep or cause to be kept complete records of the meetings of the Board. These minutes shall include:

1. A record of all actions taken by the Board, with the vote of each member recorded.
2. Resolutions and motions in full; reports and documents relating to a formal action.
3. A record of the disposition of all matters on which the Board considered, but did not take action.
4. Copies of the minutes shall be made available to all Board members before the meeting at which the minutes are to be approved. The minutes shall become permanent records of the Board and shall be in the custody of the Board. The treasurer shall make them available to the media and interested citizens, upon request.
5. The minutes shall be signed by the president of the Board and his/her signature shall be attested by the treasurer.

J. Public Participation

Board meetings are held for the purpose of conducting the business of the schools and therefore are not public meetings, but meetings held in public. All regular and special meetings of the Board shall be open to the public. The Board desires to hear the viewpoints of citizens, students, and employee organizations and shall schedule time at the opening of all meetings for them to be heard.

1. The Board maintains a registration book for all visitors to sign as they enter the Board room. Speakers must sign the register.

2. For the Board of Education to fulfill its obligation to complete the planned agenda in an effective and efficient manner, a maximum of thirty (30) minutes of public comment may be permitted. All presentations must be done in an orderly fashion and must not impede the meeting either before, during or after presentation.
  - a. In the event that the Board anticipates numerous requests to address the same topic, the president may select representatives to speak to each side of the issue. The Board has the right to overrule the president by a majority vote.
  - b. Any individual desiring to speak shall give his/her name, address, and group, if any, that is represented.
  - c. The presentation should be as brief as possible. Unless an extension of time is granted, the speaker shall be limited to five (5) minutes until the total time of thirty (30) minutes is used.
  - d. The Board will not hear personal complaints about school personnel nor against any person connected with the school system. Other means are provided for Board consideration and disposition of legitimate complaints involving individuals.
  - e. Recognition of individuals who are not citizens of the district is to be determined by a majority vote of the Board.
  - f. Members of the Board and the superintendent may have the privilege of asking questions of any person who addresses the Board.
3. The Board grants its president authority to terminate remarks of any individual when they do not adhere to the rules above.
4. The Board shall not be obligated to consider the problem or request of a petitioner, unless the matter has been presented to each individual member of the Board, in writing, at least forty-eight (48) hours in advance of the meeting, excluding Sunday and legal holidays. Written business to be brought before the Board may be delivered to the Administration Building, 2019 Broad Ave., before 4:00 p. m. on the Thursday before the regular Monday Board meetings.
5. Members of the public will not be recognized by the president as the Board conducts its official business, except when the Board schedules, in advance, an interim public discussion period on a particular agenda item. Individuals desiring to speak to an agenda "action" item during the meeting, but at a time other than the regular public participation, must notify the treasurer in writing, before the meeting. The Board shall decide whether to suspend the rules and permit the individual to speak during other than the normally scheduled public participation time.

K. News Media at Board Meetings

The Board believes that one of the major responsibilities of the Board of Education is to keep the public informed of its problems, deliberations, policies and actions. The Board encourages the attendance of news media representatives at all meetings, except executive sessions.

1. A news release of all matters on the agenda will be sent, in advance, to members of the news media who request it. Additionally, all reports approved by the Board shall be considered matters of official record and shall also be made available to the media. However, reports-in-progress, on which the Board has taken no final action, shall be released only upon the Board's authority as "tentative reports."
2. A media table will be provided upon request with extra working copies of the agenda and agenda materials and located near the Board's table to enable reporters to follow discussions without difficulty.
3. In order that the Board may transact its business with dispatch, questions from the media will not be entertained while meetings are in progress. Media representatives will be given the opportunity to ask questions of Board members or administrators to clarify points of discussion and action at the close of the public segment of the Board meeting.
4. The president shall be the official spokesperson for the Board, except as he/she specifically delegates the responsibility to others.
5. In the event that representatives of the news media are unable to attend a meeting, they may be provided, upon request, with a summary of important Board actions.

L. Procedures for Conducting Board Hearings

These rules shall apply to those formal hearings on appeals provided for by the Policies or Bylaws of the Board of Education. Said rules shall not apply to conferences or other informal investigations or proceedings, nor shall they apply to those appeals where the hearing procedure is prescribed by statute.

1. All requests for hearings on appeals provided for by the Policies or Bylaws of the Board shall be in writing to the president of the Board or the superintendent and shall include a statement of the issue or issues to be presented and the relief desired.
2. A written notice of hearing shall be given to the party appealing or requesting such hearing by the Board President or his/her designee. This notification will be delivered not less than ten (10) days prior to such hearing.

The appealing party has the right to request, in writing, an accelerated schedule for the Board hearing. The Superintendent and all five (5) Board members must agree to accelerate the hearing, in which case the ten (10) day prior notice of meeting stipulation will be waived.

Unless a special Board Meeting, for the purpose of conducting the appeal hearing, is recommended by the Board President or the Superintendent, and agreed to by all Board members, the appeal hearing will be conducted at the next regularly scheduled Board meeting.

3. All parties shall have the right to appear in person and/or with counsel.

4. An audio-taped record of the hearing, excluding the Board's deliberations, will be created. No other stenographic record of the proceeding will be made except that any party, at its or their expense, may provide for such stenographic record. Retention of this record will comply with the guidelines established in Article IX: Section M.
5. Each hearing shall be held before a majority of the Board of Education. The president, or in his absence the vice-president, shall be the presiding officer and shall have charge of the hearing, with authority to permit the examination of witnesses, admit evidence, rule on the admissibility of evidence, and adjourn or recess the hearing from time to time. The presiding officer may cause an oath to be administered to all witnesses testifying in the proceedings.
6. The order in which the parties shall present their cases shall be determined by the presiding officer.
7. The strict judicial rules of evidence shall not be applicable to hearings conducted hereunder.
8. The presiding officer, or any person designated by him/her for the purpose, may examine all witnesses called by any party. He/she may call as a witness any person whose testimony may be relevant. Any Board member may examine any witness.
9. The presiding officer of the Board may request the Board attorney to participate in any hearing as counsel for the Board.
10. Each decision and order of the Board shall be in writing, with copies to all parties. Each decision and order shall be accompanied by the Board's specific disposition of the case.

M. Verbatim Record of Meetings

All meetings of the Board will be audio-taped or otherwise recorded. Recordings will be maintained for a period of not less than five (5) years, after which they may be reviewed by the District's Records Commission and disposed of in accordance with Section 149.41 of the Ohio Revised Code; provided, however, that no recording will be destroyed if, at the time of the Records Commission's review, the Commission knows that the recording is relevant to a pending or overtly threatened legal proceeding or a pending or know-to-be imminent request for the production of a public record. While this provision expresses the intent of the Board with respect to the recording of meetings, the failure to record a particular meeting or the absence of an intelligible recording because of a mechanical malfunction or other reason shall not be construed as invalidating the meeting.

X. **Policy Development**

The Board, representing the people of the district, is the legislative body which determines all questions of general policy to be employed in the conduct of the district schools.

A. The Board accepts the following definition of policy:

"Policies are principles adopted by the school board to chart a course of action. They tell what is wanted; they may include why and how much. Policies should be broad enough to indicate a line of action to be followed by the administration in meeting a number of problems but narrow enough to give clear guidance. Policies are guides for action by the administration, who then

sets the procedures (rules and regulations) to provide specific directions to school district personnel."

- B. The basic responsibility for initiating, reviewing, and recommending new policies or policy modifications shall rest with the superintendent. However, new policies or changes in existing policies may be proposed by any Board member, group or organization, staff member, student, or resident of the school district.
  - 1. Whenever anyone, other than a Board member or the superintendent, proposes a new policy or a revision in an existing policy, that person shall be requested to reduce the proposal to writing and forward it to the superintendent for referral to the Board.
  - 2. The written proposal shall include a brief statement of what change is proposed and why the change is deemed necessary.
  - 3. If the Board determines, in accordance with its policy development processes, that a change should be made, the proposer may be requested to confer with the Board to explore the proposal in more detail. The superintendent shall be a participant in any such conference and his/her advice and counsel shall be sought on proposed changes.
  - 4. The Board may seek the advice and counsel of other individuals and groups coincidentally with the said conference or at other times.
  - 5. When the concept of the proposed change is accepted by the Board, the Board shall designate a person or persons to draft a policy statement which shall be returned to the Board.
  - 6. The superintendent shall write administrative procedures to accompany the drafted policy, when appropriate, for consideration by the Board.
- C. Action on such proposed policies or policy changes, whatever their source, is taken by the Board, in accordance with these Bylaws.
- D. The Board accepts the following definition of administrative procedures:

A statement, based on policy, usually written which outlines the means by which a policy should be implemented and provides for the management, cycle of planning, action, assessment or evaluation.
- E. The Board accepts the following definition of administrative forms:

An established method of documenting Board policies and/or administrative procedures.

XI. **Policy Adoption**

- A. The adoption of Board policies shall follow this sequence:
  - 1. A proposed new policy or policy change shall be submitted to the Board as part of a regular meeting agenda. Any such proposal not initiated through the superintendent shall be

delivered to the superintendent in written form. If available, at least forty-eight (48) hours prior to the next regular Board meeting, the proposal shall be included as a part of the agenda for that meeting; otherwise, it shall be an item of business at the subsequent regular meeting.

2. At the presentation meeting, the superintendent shall present the proposed policy or policy change with the rationale for such change. Any interested person or group shall be given an opportunity to be heard on the proposal. Following the initial presentation, the Board shall refer it to the superintendent or a Board committee for study and revision.
3. The policy amendment proposal shall be considered again at the next regular Board meeting. The draft shall be included as part of the meeting agenda and also shall be available prior to the meeting to the initiator(s) of the proposal and to any other interested person(s) upon request. At this meeting, the superintendent shall present the revised proposal. Any interested individual(s) again shall be given an opportunity to be heard. Board action on the proposal shall be final if the proposal is approved in an identical form as distributed prior to the meeting. If a revised form of the proposal is approved or if approval includes an amendment, the proposal shall be resubmitted for action at the following regular Board meeting.
  - a. Prior to final enactment, all policy proposals shall be titled and coded as appropriate to subject and in conformance with the codification system used in the Board Policy Manual.
  - b. In so far as possible, each policy statement shall be limited to one subject.
  - c. Policies and amendments adopted by the Board shall be attached to and made a part of the minutes of the meeting at which they are adopted and shall also be included in the policy manual of the district.
  - d. Policies and amendments to policies shall be effective immediately upon adoption, unless a specific effective date is provided in the adoption resolution.

C. Annual Reaffirmation of Policies

The Board's Policy Manual shall be readopted annually, subject to the understanding that all policies not established by law and/or contractual arrangement may be changed through Board action described above.

D. Policy Manual Review and Updating

The Board directs the Superintendent to continually call to the Board's attention all policies that need revision. The Superintendent working with the Policy Committee will work to develop policies for update.

The Superintendent is further directed to identify and undertake the correction of technical or formatting errors found in policy and administrative procedures. Such correction on Board policies shall be limited to non-substantive matters that do not affect the intent, meaning and/or operation of the policy. Periodic updates on administrative procedures are the sole discretion of the Superintendent. Upon completion of the technical and formatting corrections on policies, the Superintendent shall provide a brief summary of the corrections to the Board for review. Should the Board determine that a correction is substantive in nature it must take formal action

to adopt the policy. It is hereby determined that the legal references or citations contained in Board policies are of a non-substantive nature such that they may be updated and/or corrected by the Superintendent and in a manner consistent with this paragraph.

R.C. 3302.01 - .08

**XII. Review of Administrative Procedures (Rules and Regulations)**

The Board reserves the right to review and veto administrative procedures should they, in the Board's judgment, be inconsistent with the policies adopted by the Board.

**XIII. Policy Dissemination**

The superintendent is directed to establish and maintain an orderly plan for preserving and making accessible the policies adopted by the Board and the administrative procedures (rules and regulations) needed to put them into effect.

Board policies will be accessible to all employees of the school system, to members of the Board, and to persons in the district on the district website.

**XIV. Board-Staff Communications**

The Board will maintain open channels of communication between itself and the staff, through the superintendent.

**A. Staff Communication to the Board**

All normal communications or reports to the Board or any Board member from principals, supervisors, teachers or other staff members shall be submitted through the superintendent.

**B. Board Communications to Staff**

All official policies and directives of staff interest and concern will be communicated to staff members through the superintendent and the superintendent will employ all such media as are appropriate to keep the staff fully informed of the Board's actions, concerns, and problems.

**C. Visits to Schools**

Board members are encouraged to visit schools or classrooms and follow the normal building entrance procedures. Official visits by Board members will be carried on only under Board authorization.

XV. **Evaluation of Operational Procedures**

The Board assumes the task of grading itself as a means of improving Board leadership. This process will consist of an annual self-evaluation, performed in accordance with the time line defined in Section 2 of the Administrative Procedures document.

This is to certify that these Bylaws, adopted by the Findlay City District School Board on January 7, 2019, are true copies.

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Chris Aldrich, President  
Findlay City School District Board of Education

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Michael T. Barnhart, Treasurer  
Findlay City School District Board of Education

Adopted 01/14/08  
Adopted 3/07/2012  
Revised 2/14/2013  
Revised 3/11/2013  
Reviewed 8/27/13  
Revised 1/12/15  
Revised 1/11/16  
Revised 1/9/17  
Revised 8/7/2017





November 19, 2018

Mrs. Kathleen Young  
Washington Preschool  
1100 Broad Ave.  
Findlay, OH 45840

Dear Ms. Young:

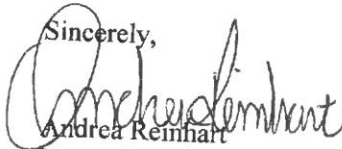
The Findlay-Hancock County Community Foundation, on November 12, 2018, approved a grant of **\$2,240 (Grant #2018542)** to **Findlay City Schools** for the **Ohio's Association for the Education of Young Children (OAEYC's) Annual Conference**. This grant is being by funded from the **Cindy Shoupe Parke Teach & Inspire Fund**, Donor Advised Fund of the Findlay-Hancock County Community Foundation.

Please confirm receipt of the grant check and confirming your understanding of the use of the funds by signing the form at the bottom of this letter and returning the letter to our office located at 101 West Sandusky Street, Ste 207, Findlay, Ohio 45840. All portions of this grant are to be used for charitable purposes. Donations from TCF should not be used to satisfy the payment of any pledge or personal financial obligations of the named donor nor should the donation qualify them for any benefits or services.

While we hope you will thank the Fund's advisor for this generous gift from the, no tax receipt should be sent. When publicizing this grant, please acknowledge support from the **Cindy Shoupe Parke Teach & Inspire Fund** of The Findlay-Hancock County Community Foundation.

Our Board of Trustees joins us in extending appreciation for the work you are doing. We are grateful for the opportunity to assist your organization and wish you continued success.

Sincerely,

  
Andrea Reinhart  
Donor Services Officer

-----  
This is to confirm receipt and acceptance of a grant #2018542 check #6115 for the purpose above from The Findlay-Hancock County Community Foundation in the amount of **\$2,420** for **Findlay City Schools**.  
Received by: Kathleen Young

Signature: Kathleen Young Date: 11-29-18

**Educational Aide Job Evaluation**

Name: \_\_\_\_\_

Building: \_\_\_\_\_ Date: \_\_\_\_\_

- Annual** Days of Absence: 8/1 / \_\_\_\_\_ through 5/31/ \_\_\_\_\_
- Special**
- Probationary** \_\_\_\_\_ Sick \_\_\_\_\_ Personal \_\_\_\_\_ Other

**Job Description:** Assist students with special needs and classroom teacher in providing assistance in the required subject and/or monitor students at lunch/recess if required per the student’s Individualized Education Plan.

**EE - Exceeds Expectations ME - Meets Expectations NI - Needs Improvement U - Unsatisfactory**  
**NA - Not Applicable**

**Essential Functions:**

Ensure safety of students	EE	ME	NI	U	NA
Work with students both individually and in small groups	EE	ME	NI	U	NA
Assists students with classwork	EE	ME	NI	U	NA
Assist students with programmed materials	EE	ME	NI	U	NA
Assist with recess supervision, restroom, etc.	EE	ME	NI	U	NA
Assist students with make-up work if absent	EE	ME	NI	U	NA
Promote good social relationships between children	EE	ME	NI	U	NA
Assist students with toiletry needs as necessary	EE	ME	NI	U	NA
Maintains respect at all times for confidential information, e.g., student records; free/reduced lunch forms; student test scores	EE	ME	NI	U	NA
Interact in a positive manner with staff, students and parents	EE	ME	NI	U	NA
Promote good public relations by personal appearance, attitude and conversation	EE	ME	NI	U	NA
Attend meetings and in-services as required	EE	ME	NI	U	NA

**Required Knowledge, Skills and Abilities:**

Ability to work effectively with others	EE	ME	NI	U	NA
Ability to communicate ideas and directives clearly and effectively both orally and in writing	EE	ME	NI	U	NA
Effective, active listening skills	EE	ME	NI	U	NA
Organizational and problem-solving skills	EE	ME	NI	U	NA

Basic computer skills	EE	ME	NI	U	NA
Ability to be flexible and adaptable to changing situations	EE	ME	NI	U	NA
Student management skills are productive	EE	ME	NI	U	NA
Maintains appropriate peer relationships	EE	ME	NI	U	NA
Interact calmly among unruly children in order to defuse the situation	EE	ME	NI	U	NA

**Other Duties and Responsibilities:**

Serves as a role model for students in how to conduct themselves as citizens and as responsible, intelligent human beings	EE	ME	NI	U	NA
Performs correspondence for documentation and/or communication when necessary	EE	ME	NI	U	NA
Performs other duties as assigned by the teacher or principal	EE	ME	NI	U	NA

**Comments:**

**Educational Aide Goal(s)**

Evaluator \_\_\_\_\_ Date \_\_\_\_\_

- I have received a copy and agree with the said evaluation.
- I have a received a copy and disagree with the said evaluation.

Employee \_\_\_\_\_ Date \_\_\_\_\_

### FINDLAY CITY SCHOOLS TREASURER'S REPORT DECEMBER 2018

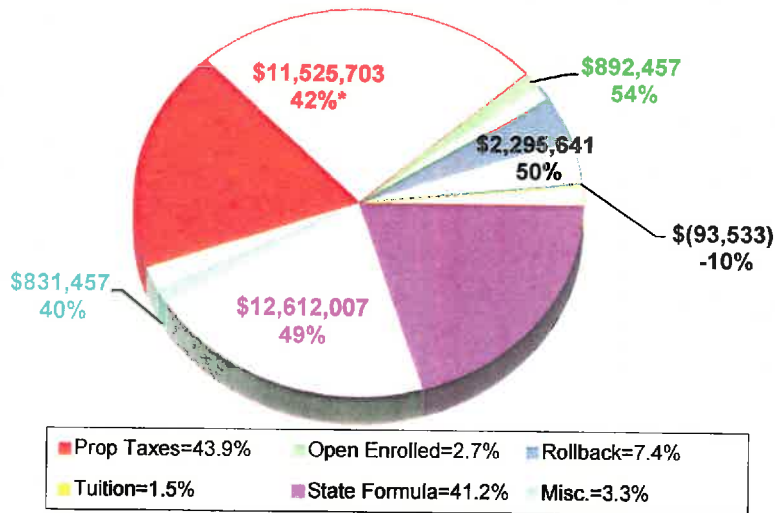
FUND	June 30, 2018	JUL-DEC	YTD % OF	JUL-DEC	YTD % OF	December 31, 2018	OUTSTANDING	UNENCUMBERED	UNENCUMBERED	UNENCUMBERED
	CASH BALANCE	RECEIPTS	BUDGET	EXPENSES	BUDGET	CASH BALANCE	ENCUMBRANCES	BAL Dec. 31, 2018	Bal. Dec. 31, 2017	Bal. Dec. 31, 2016
GENERAL	\$ 10,908,253	\$ 28,063,732	45.4%	\$ 31,465,700	48.4%	\$ 7,506,285	\$ 2,553,235	\$ 4,953,050 +	\$ 7,243,591	\$ 8,584,050
27-YEAR 2010 BOND DEBT	1,054,579	1,741,127	43.4%	2,783,168	68.2%	12,539	-	12,539	5,216	1,013
PERMANENT IMPRVMT	2,979,014	1,132,936	51.7%	1,316,961	32.9%	2,794,989	589,723	2,205,266	2,377,411	678,956
2010 BOND PROCEEDS	387,391	4,559	45.6%	-	0.0%	391,950	-	391,950	391,999	620,523
FOOD SERVICE	393,012	642,094	32.1%	751,459	38.2%	283,647	427,291	(143,644)	(226,683)	(248,553)
ENDOWMENTS & TRUSTS	1,221,421	6,259	1.4%	275,839	50.8%	951,841	17,045	934,796	831,635	611,143
NEW BLDG MAINTENANCE	1,888,818	175,650	42.4%	365,836	43.3%	1,698,632	190,119	1,508,513	1,624,916	1,601,473
MILLSTREAM	158,554	361,700	38.5%	364,515	39.3%	155,739	6,078	149,660	461,055	372,095
PUBLIC SUPPORT	137,147	83,223	55.5%	88,720	42.0%	131,651	17,012	114,639	130,002	113,313
FABSS	111,364	70,911	41.7%	98,486	46.9%	83,790	3,305	80,485	115,737	137,311
HEALTH INSURANCE	1,812,133	5,512,653	61.3%	5,497,204	57.9%	1,827,581	135,525	1,692,056	855,038	1,054,153
STUDENT ACTIVITIES	126,758	50,461	24.0%	42,953	23.2%	134,267	24,555	109,712	109,832	101,337
DISTRICT ACTIVITIES	496,456	366,727	73.3%	391,635	50.8%	471,548	67,957	403,591	355,557	309,273
AUXILIARY SRVCS	29,051	181,770	46.6%	178,734	42.8%	32,087	167,240	(135,152)	(116,858)	(28,289)
STATE GRANTS	13,505	60,978	47.3%	29,191	22.0%	45,292	82	45,210	20,920	20,638
FEDERAL GRANTS	79,490	1,027,139	28.2%	1,313,138	38.8%	(206,509)	55,570	(262,079)	(282,972)	(294,178)
OTHER MISC FUNDS	821,006	377,904	37.9%	441,750	36.8%	757,160	92,940	664,220	585,706	518,021
<b>TOTALS</b>	<b>\$ 22,617,952</b>	<b>\$ 39,859,823</b>	<b>45.8%</b>	<b>\$ 45,405,287</b>	<b>48.4%</b>	<b>\$ 17,072,488</b>	<b>\$ 4,347,678</b>	<b>\$ 12,724,811</b>	<b>\$ 14,482,100</b>	<b>\$ 14,152,279</b>

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

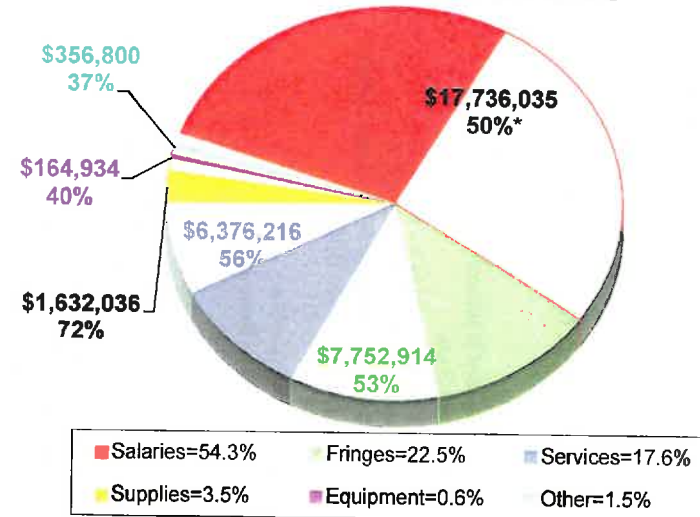
= funds related to OSFC building project for two (2) new middle schools and new Millstream Career Center

= Includes Donnell Stadium fund from Donnell Foundation as well as Judge Cole (valedictorian) and Mary Cole (salutatorian) scholarship funds.

**FY 2019 GENERAL FUND REVENUE**



**FY 2019 GENERAL FUND EXPENSE**



\*Pie percentages indicate estimated revenue received or budgeted expense spent/encumbered from each category. For example, 42% of FY19 estimated property tax revenue (red) has been received to date.

**Findlay City School District  
Bank Reconciliation  
2018  
Month of December**

**FUND BALANCES ON BOARD BOOKS**

**\$ 17,072,488.58**

**Bank Statement Balance**

Fifth-Third Bank	534,617.48	
Athletic Petty Cash (4) 1/24/00	14,000.00	
FHS Guidance Petty Cash 1/14/02	2,000.00	
Treasurer/Transportation Petty Cash 10/9/00	200.00	
Food Service Change 8/13/01	1,027.00	
MS Change 7/16/01	200.00	
Outstanding Checks	(90,772.71)	
<b>Total Bank Balances</b>		<u>461,271.77</u>

**Investments**

Fifth-Third Bank Securities 12/31/18	1,479,484.50	
Fifth-Third Invested Bond Proceeds 12/31/18	391,954.66	
Multi-Bank Securities	10,180,370.00	
Other Bank CDs	4,564,995.97	
Star Ohio 12/31/18	8,274.58	
<b>Total Investments</b>		<u>16,625,079.71</u>

**Adjustments**

12/31 Common Remitter amount included in STAR balance	(6,613.30)
Deposits in bank yet to be coded on books	(13,017.80)
Arbiter expenses yet to be coded	5,768.20

**Total Bank Balances and Investments after Adjustments**

**\$ 17,072,488.58**

I do hereby certify the above to be true and accurate.

  
\_\_\_\_\_  
Michael T Barnhart, Treasurer



## Findlay City Schools Investments Fiscal Year 2019

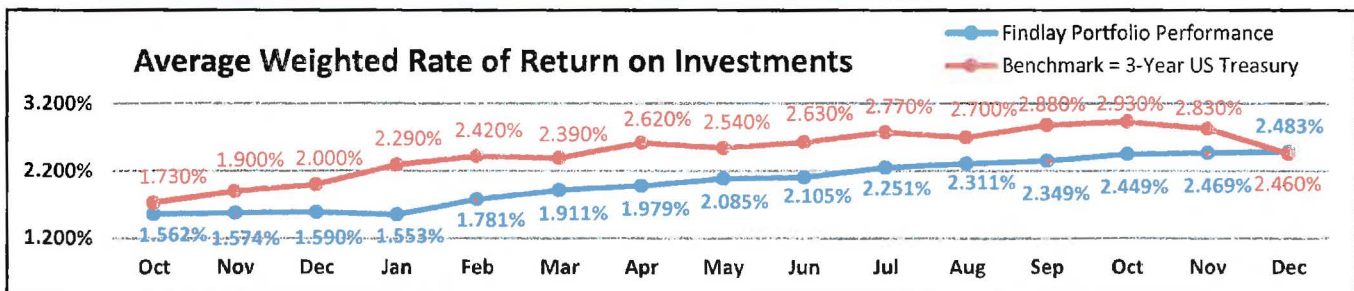
Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value
<b>Fifth Third Securities</b>						
4,852	5th 3rd Govt MM fund Class A			2.210%	\$ 4,852.00	\$ 4,852.00
245,000	Synchrony Bank CD	6/13/2014	6/13/2019	2.000%	245,000.00	244,380.15
245,000	BMW Bank CD, Salt Lake	7/23/2014	6/20/2019	1.950%	244,632.50	244,358.10
245,000	Goldman Sachs Bank CD	11/15/2017	11/16/2020	2.000%	245,000.00	240,472.40
245,000	Ally Bank CD	11/16/2017	11/16/2020	2.000%	245,000.00	240,472.40
250,000	Fannie Mae	2/26/2016	2/26/2021	2.000%	250,000.00	249,725.00
245,000	Barclays CD	7/26/2017	7/26/2021	2.050%	245,000.00	238,416.85
Subtotal Fifth Third		<b>Weighted Average Return</b>		<b>2.001%</b>	\$ 1,479,484.50	\$ 1,462,676.90

<b>Miscellaneous Banks</b>						
248,000	Webster Bank CD, Connecticut	2/12/2014	2/12/2019	1.900%	245,000.00	
98,000	Citizens National CD (2 of 2)	7/9/2014	7/9/2019	1.050%	98,000.00	
245,000	Charter Bank CD, Georgia	2/11/2015	2/11/2020	1.650%	245,000.00	
195,000	Citizens National CD (1 of 2)	8/3/2015	8/3/2020	1.740%	195,000.00	
245,000	Discover Bank CD	2/22/2018	2/22/2021	2.550%	245,000.00	
245,000	HSBC Bank CD	3/21/2016	3/10/2021	1.300%	245,000.00	
200,000	Comenity Bank CD, Wilmington	3/23/2016	3/23/2021	1.800%	200,000.00	
900,000	FHLB Note	3/1/2018	6/11/2021	2.125%	896,330.00	
100,000	First Federal CD	7/29/2016	7/29/2021	1.740%	100,000.00	
195,000	Wells Fargo Bank CD, Sioux Falls	8/31/2016	8/31/2021	1.600%	195,000.00	
184,000	West Town Bank CD	8/31/2016	8/31/2021	1.350%	184,000.00	
248,000	EverBank CD, Jacksonville, FL	9/7/2016	9/7/2021	1.550%	248,000.00	
242,666	Old Fort Bank CD	10/23/2013	10/23/2018	2.470%	242,665.97	
245,000	Farmers Bank CD, Berlin, WI	2/23/2018	2/23/2022	2.450%	245,000.00	
245,000	First Bank CD, Richmond, IN	3/16/2018	3/16/2022	2.650%	245,000.00	
245,000	Citibank CD, Sioux Falls SD	4/24/2018	4/25/2022	2.900%	245,000.00	
246,000	Morgan Stanley Bank CD	2/8/2018	2/8/2023	2.650%	246,000.00	
245,000	Allegiance Bank CD, Houston, TX	2/14/2018	2/14/2023	2.650%	245,000.00	
Subtotal Miscellaneous Banks		<b>Weighted Average Return</b>		<b>2.093%</b>	\$ 4,564,995.97	

<b>Multi-Bank Securities</b>						
150,000	Ohio Valley Bank CD	7/24/2014	7/23/2019	1.800%	150,007.40	
249,000	Civista Bank CD, Sandusky	2/22/2016	8/12/2019	1.450%	249,118.70	
143,929	FHLB Note	4/28/2015	4/28/2020	1.700%	143,928.57	
249,000	State Bank & Trust CD, Defiance	2/17/2016	2/17/2021	1.600%	249,000.00	
114,000	FHLB Note	2/26/2016	2/26/2021	1.690%	114,000.00	
900,000	Federal Farm Credit Bank	4/10/2017	4/20/2021	1.620%	902,718.00	
249,000	Nationwide Bank CD	11/18/2016	11/18/2021	1.500%	249,000.00	
730,000	Freddie Mac	7/30/2018	12/30/2021	3.000%	730,000.00	
245,000	Signature Bank CD	5/18/2018	11/18/2022	2.900%	245,000.00	
950,000	Freddie Mac	2/28/2018	2/28/2023	2.875%	950,000.00	
950,000	Freddie Mac	2/28/2018	2/28/2023	2.700%	950,000.00	
245,000	JP Morgan Chase CD	3/16/2018	3/16/2023	2.900%	245,000.00	
950,000	FHLB Note	3/29/2018	3/29/2023	3.050%	950,000.00	
950,000	Federal Farm Credit Bank	4/12/2018	4/10/2023	2.970%	950,156.75	
950,000	Federal Farm Credit Bank	5/10/2018	5/10/2023	3.090%	950,000.00	
950,000	Freddie Mac	7/12/2018	5/23/2023	3.250%	953,440.58	
950,000	Freddie Mac	7/30/2018	7/26/2023	3.250%	950,000.00	
249,000	Genoa Bank CD	7/27/2018	7/27/2023	3.100%	249,000.00	
Subtotal Multi-Bank Securities		<b>Weighted Average Return</b>		<b>2.733%</b>	\$ 10,180,370.00	

<b>Liquid Investment Accounts</b>						
StarOhio		<b>Liquid Wtd Avg Return</b>		2.370%	8,274.58	12/31/2018

**GRAND TOTAL INVESTMENTS**      **Grand Total Wtd Avg Return** **2.483%**      **\$ 16,233,125.05**  
**Non-Liquid Weighted Average Return** **2.483%**



**Findlay City Schools Bond Proceed Investments  
Fiscal Year 2019**

<b>Par Amount</b>	<b>Type</b>	<b>Issued Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Cost Basis</b>	<b>Market Value</b>
<b><u>Fifth Third Securities (2010 Bond Proceeds)</u></b>						
133,955	5th 3rd Govt MM fund Class A			2.210%	\$ 133,954.66	\$ 133,954.66
10,000	American Express Bank CD, Utah	7/24/2014	7/24/2019	2.000%	10,000.00	9,968.00
248,000	Wells Fargo Bank CD	1/10/2018	1/10/2023	2.600%	248,000.00	237,834.48
Total of Invested 2010 Bond Proceeds					\$ 391,954.66	\$ 381,757.14

as prepared by  
Mike Barnhart  
1/2/2019

FINDLAY CITY SCHOOLS  
 Financial Report by Fund

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
10,908,252.77	2,328,385.30	28,063,731.89	4,953,729.67	31,465,699.73	7,506,284.93	2,553,235.06	4,953,049.87
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,054,578.80	1,430.44	1,741,127.35	0.00	2,783,167.50	12,538.65	0.00	12,538.65
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
2,979,013.65	818.18	1,132,936.09	37,618.47	1,316,960.81	2,794,988.93	589,723.37	2,205,265.56
TOTAL FOR Fund 004 - BUILDING:							
387,390.81	756.20	4,558.85	0.00	0.00	391,949.66	0.00	391,949.66
TOTAL FOR Fund 006 - FOOD SERVICE:							
393,012.41	125,110.31	642,093.88	145,015.20	751,458.94	283,647.35	427,291.08	143,643.73-
TOTAL FOR Fund 007 - SPECIAL TRUST:							
550,690.23	36.95	6,258.91	50,418.80	275,839.04	281,110.10	13,545.35	267,564.75
TOTAL FOR Fund 008 - ENDOWMENT:							
670,730.89	0.00	0.00	0.00	0.00	670,730.89	3,500.00	667,230.89
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
436,971.90	11,693.88	196,668.42	12,563.86	248,422.23	385,218.09	60,259.51	324,958.58
TOTAL FOR Fund 010 - CLASSROOM FACILITIES:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 011 - ROTARY-SPECIAL SERVICES:							
66,733.38	11,466.68	57,868.79	12,653.26	55,818.54	68,783.63	31,221.98	37,561.65
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
158,553.67	23,267.50	361,700.08	48,951.80	364,515.21	155,738.54	6,078.14	149,660.40
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
137,147.48	10,192.99	83,223.26	5,979.24	88,719.66	131,651.08	17,011.97	114,639.11
TOTAL FOR Fund 019 - OTHER GRANT:							
317,300.78	9,438.95	72,600.32	20,439.76	89,945.00	299,956.10	1,458.28	298,497.82
TOTAL FOR Fund 020 - SPECIAL ENTERPRISE FUND:							
111,364.22	15,311.10	70,911.25	24,199.90	98,485.55	83,789.92	3,305.30	80,484.62
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
0.00	252.00	50,766.10	23,654.45	47,564.39	3,201.71	0.00	3,201.71
TOTAL FOR Fund 024 - EMPLOYEE BENEFITS SELF INS.:							
1,812,132.81	866,940.46	5,512,652.79	810,645.86	5,497,204.26	1,827,581.34	135,524.96	1,692,056.38





Date: 01/02/2019  
 Time: 1:20 pm

FINDLAY CITY SCHOOLS  
 Financial Report by Fund

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance	
TOTAL FOR Fund 506 - RACE TO THE TOP:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL FOR Fund 516 - IDEA PART B GRANTS:	46,700.76	93,996.40	360,337.70	95,031.94	468,136.50	61,098.04-	45,218.32	106,316.36-
TOTAL FOR Fund 524 - VOC ED: CARL D. PERKINS - 198	0.00	21,508.60	80,841.54	32,508.98	104,015.28	23,173.74-	0.00	23,173.74-
TOTAL FOR Fund 532:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 533 - TITLE II D - TECHNOLOGY:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 536 - TITLE I SCHOOL IMPROVEMENT A:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 537 - TITLE I SCHOOL IMPROVEMENT G:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 542 - NUTRITION EDUCATION/TRAIN PGM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:	0.00	0.00	521.00	13,623.00	14,144.00	13,623.00-	10.00	13,633.00-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE	23,554.89	101,447.59	448,314.34	103,410.97	538,010.27	66,141.04-	9,392.15	75,533.19-
TOTAL FOR Fund 573 - TITLE V INNOVATIVE EDUC PGM:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 584 - DRUG FREE SCHOOL GRANT FUND:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:	0.00	0.00	0.00	28,423.47	28,423.47	28,423.47-	0.00	28,423.47-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:	0.00	35,866.85	100,307.10	21,108.49	112,753.01	12,445.91-	950.00	13,395.91-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND	9,234.50	4,443.38-	36,817.23	7,741.47-	47,655.20	1,603.47-	0.00	1,603.47-
GRAND TOTALS:	22,617,952.00	3,795,141.94	39,859,823.30	6,519,841.52	45,405,286.72	17,072,488.58	4,347,677.86	12,724,810.72



FINANCIAL REVENUE REPORT  
Processing Month: December 2018  
FINDLAY CITY SCHOOLS

Fnd Rcpt	Sec	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
001	1111	0000	000000	000 REAL ESTATE TAX	27,140,861.00	11,525,703.01	.00	15,615,157.99	42.5%
001	1122	0000	000000	000 PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
001	1211	0000	000000	000 TUITION - PARENTS - REGULAR	.00	.00	.00	.00	0.0%
001	1221	0000	000000	000 TUITION - OTHER DISTRICTS - REGULAR	280,000.00	46,815.94	.00	233,184.06	16.7%
001	1221	0006	000000	000 JV50 SB14 SF-14	.00	.00	.00	.00	0.0%
001	1222	0000	000000	000 TUITION - PARENTS - SUMMER SCHOOL	15,000.00	383.12	.00	14,616.88	2.6%
001	1222	0000	000000	201 TUITION - PARENTS - BAND SUMMER SCHOOL	.00	.00	.00	.00	0.0%
001	1223	0000	000000	000 TUITION - OTHER DISTRICTS - SPECIAL ED	600,000.00	16,010.15	.00	583,989.85	2.7%
001	1224	0000	000000	000 TUITION - OTHER DISTRICTS - VOCATIONAL	30,000.00	155,780.52	6,940.67	185,780.52	519.3%
001	1224	0300	000000	000 VOCATIONAL REVENUE FROM FDA	.00	961.66	.00	961.66	0.0%
001	1227	0000	000000	000 FOUNDATION - OPEN ENROLLMENT	1,650,000.00	892,457.09	147,890.51	757,542.91	54.1%
001	1410	0000	000000	000 INTEREST ON INVESTMENTS	250,000.00	32,175.68	12,202.50	217,824.32	12.9%
001	1710	0000	000000	000 old	.00	.00	.00	.00	0.0%
001	1740	0000	000000	302 PARKING FEES - FHS	9,000.00	6,490.00	127.00	2,510.00	72.1%
001	1810	0000	000000	000 RENTAL SCHOOL PROPERTY	25,000.00	4,418.00	50.00	20,582.00	17.7%
001	1820	0000	000000	000 GIFTS & DONATIONS	5,000.00	6,142.12	.00	1,142.12	122.8%
001	1820	0001	000000	000 DONATIONS - WEIGHTROOM PLEDGES (CLOSED	.00	.00	.00	.00	0.0%
001	1820	0002	000000	000 DONATIONS - DONNELL CAPITAL PROJECTS	.00	.00	.00	.00	0.0%
001	1831	0300	000000	000 SPONSOR FEE PAID TO FCS FROM FDA	50,000.00	.00	.00	50,000.00	0.0%
001	1832	0000	000000	000 CONTRACTED SERVICES-HCESC	.00	.00	.00	.00	0.0%
001	1833	0001	000000	302 WORKSHOP - CUSTOMER PROJECTS	.00	.00	.00	.00	0.0%
001	1880	0000	000000	000 TIF REFUNDS OR P.I.L.O.T.	.00	137,519.24	.00	137,519.24	0.0%
001	1890	0000	000000	000 MISC. REVENUE & FINES	950,000.00	59,659.62	25,664.38	890,340.38	6.3%
001	1890	0000	000000	246 JACOBS BREAK IN NOV. 2010	.00	.00	.00	.00	0.0%
001	1890	0001	000000	000 CHASE COMMISSION XCHASE	.00	.00	.00	.00	0.0%
001	1890	0300	000000	000 MISC REVENUE-REIMBURSEMENTS FROM FDA	.00	211,983.19	.00	211,983.19	0.0%
001	1933	0000	000000	000 SALE AND LOSS OF ASSETS [SM1-02.060]	5,000.00	7,202.25	.00	2,202.25	144.0%
001	3110	0000	000000	000 SCHOOL FOUNDATION - UNRESTRICTED AID	22,485,000.00	9,357,377.49	1,575,606.75	13,127,622.51	41.6%
001	3110	0002	000000	000 SPECIAL EDUCATION ALLOWANCE	.00	1,666,832.23	271,528.90	1,666,832.23	0.0%
001	3110	0005	000000	000 TRANSPORTATION ALLOWANCE	800,000.00	389,740.64	61,749.09	410,259.36	48.7%
001	3110	0006	000000	000 DPIA ALLOWANCE	.00	.00	.00	.00	0.0%
001	3110	0008	000000	000 OTHER ADJUSTMENTS (VOC & SPEC. ED)	1,700,000.00	799,635.54	128,354.33	900,364.46	47.0%
001	3110	0009	000000	000 PARITY AID	.00	.00	.00	.00	0.0%
001	3110	2006	000000	000 LG. GROUP INTERVENTION(INCLUDES CHARGE	.00	.00	.00	.00	0.0%
001	3130	0000	000000	000 ROLLBACK & HOMESTEAD EXEMPTION B4 APRI	.00	.00	.00	.00	0.0%
001	3131	0000	000000	000 10% AND 2.5% ROLLBACK	2,250,000.00	1,132,896.60	10,537.97	1,117,103.40	50.4%
001	3132	0000	000000	000 HOMESTEAD EXEMPTIONS	700,000.00	329,852.51	.00	370,147.49	47.1%
001	3133	0000	000000	000 \$10,000 PERSONAL PROPERTY TAX EXEMPTIO	.00	.00	.00	.00	0.0%
001	3134	0000	000000	000 ELECTRIC DEREGULATION PROP TAX REPLACE	.00	.00	.00	.00	0.0%
001	3135	0000	000000	000 TANGIBLE PERSONAL PROPERTY TAX LOSS	1,617,557.00	832,891.76	.00	784,665.24	51.5%
001	3139	0000	000000	000 OTHER PROPERTY TAX ALLOCATIONS	.00	.00	.00	.00	0.0%
001	3190	0000	000000	000 CASINO REVENUE	275,000.00	141,749.82	.00	133,250.18	51.5%
001	3190	0002	000000	000 SUMMER SCHOOL OPERATION EXTEND REIMBUR	.00	.00	.00	.00	0.0%
001	3190	0003	000000	000 FIXED RATE ADJUSTMENT FOUNDATION (SB3	.00	.00	.00	.00	0.0%
001	3190	0006	000000	000 TUITION FROM OTHER DISTRICTS	.00	.00	.00	.00	0.0%

FINANCIAL REVENUE REPORT  
Processing Month: December 2018  
FINDLAY CITY SCHOOLS

Fnd Rcpt	Sc	Subjct	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
001	3211	0000	000000	000 ECONOMIC DISADVANTAGED FUNDING	.00	170,411.37	20,432.18	170,411.37-	0.0%
001	3219	0000	000000	000 SPEC ED REIMBURSEMENT - FOUNDATION	50,000.00	.00	.00	50,000.00	0.0%
001	3219	0001	000000	000 STATE REIM SUMMER SCHOOL [SM1-1.04]	.00	.00	.00	.00	0.0%
001	3219	0004	000000	000 VOCATIONAL ALLOWANCE	475,000.00	228,010.01	38,001.67	246,989.99	48.0%
001	4120	1994	190000	000 FEDERAL MEDICAID (CAFS) [SM1-1.06]	250,000.00	70,726.30	19,799.35	179,273.70	28.3%
001	4130	0000	000000	000 e-Rate Revenue (formerly fund 588)	.00	.00	.00	.00	0.0%
001	4139	0000	000000	000 STUDENT INTERVENTION SERVICES	.00	.00	.00	.00	0.0%
001	5100	0000	000000	000 TRANSFER INTO GENERAL FUND	.00	.00	.00	.00	0.0%
001	5220	0000	000000	000 RETURN ADV FROM FY17 524=10K & 572=60K	50,000.00	.00	.00	50,000.00	0.0%
001	5300	0000	000000	000 REFUND OF PRIOR YR EXPEND [SM1-02.060]	195,000.00	143,890.39	.00	51,109.61	73.8%
001	5300	0000	000000	253 REFUND OF PRIOR YEAR EXPENDITURE	.00	.00	.00	.00	0.0%
001	5300	0000	000000	302 REFUND OF PRIOR YEAR EXPENDITURE	.00	.00	.00	.00	0.0%
001	5300	0001	000000	201 REFUND OF PRIOR YEAR EXPENDITURE	.00	9,500.00	9,500.00	9,500.00-	0.0%
001	5300	0057	000000	302 REFUND OF PRIOR YEAR EXPENDITURE	.00	.00	.00	.00	0.0%
	**	Fund 001	Sc 0057	Totals	61,857,418.00	28,063,731.89	2,328,385.30	33,793,686.11	45.4%
001	1410	9145	000000	000 MS FLOWER FUND	.00	.00	.00	.00	0.0%
	**	Fund 001	Sc 9145	Totals	.00	.00	.00	.00	0.0%
001	3212	9194	000000	000 STATE BUS [SM1-1.04]	.00	.00	.00	.00	0.0%
001	5100	9194	000000	000 TRANSFERS IN	.00	.00	.00	.00	0.0%
001	5210	9194	000000	000 ADVANCES IN	.00	.00	.00	.00	0.0%
	**	Fund 001	Sc 9194	Totals	.00	.00	.00	.00	0.0%
001	1890	9195	000000	000 BWC REFUND	.00	.00	.00	.00	0.0%
	**	Fund 001	Sc 9195	Totals	.00	.00	.00	.00	0.0%
002	1111	9091	000000	000 ASBESTOS LOAN REAL PROP (AFTER TPP PHA	.00	.00	.00	.00	0.0%
002	1122	9091	000000	000 ASBESTOS LOAN DM0090 - PERS. PROP. TAX	.00	.00	.00	.00	0.0%
002	1410	9091	000000	000 ASBESTOS LOAN DAM INTEREST	.00	.00	.00	.00	0.0%
	**	Fund 002	Sc 9091	Totals	.00	.00	.00	.00	0.0%
002	1111	9093	000000	000 ASBESTOS LOAN REAL PROP (AFTER TPP PHA	.00	.00	.00	.00	0.0%
002	1122	9093	000000	000 ASBESTOS LOAN DR0087 - PERS. PROP. TAX	.00	.00	.00	.00	0.0%
002	1410	9093	000000	000 ASBESTOS LOAN DR-INTEREST	.00	.00	.00	.00	0.0%
	**	Fund 002	Sc 9093	Totals	.00	.00	.00	.00	0.0%
002	1111	9095	000000	000 ASBESTOS LOAN REAL PROPERTY EX0114	.00	.00	.00	.00	0.0%
002	1122	9095	000000	000 ASBESTOS LOAN EX0114 - PERS. PROP. TAX	.00	.00	.00	.00	0.0%

F I N A N C I A L R E V E N U E R E P O R T  
Processing Month: December 2018  
FINDLAY CITY SCHOOLS

Fnd Rcpt	Sc	Subjct	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
002	1410	9095	000000	000 ASBESTOS LOAN EX-INTERST	.00	.00	.00	.00	0.0%
		** Fund 002	Sc 9095	Totals	.00	.00	.00	.00	0.0%
002	1111	9123	000000	000 2010 BONDS REAL PROPERTY PROCEEDS	3,435,203.00	1,327,412.30	.00	2,107,790.70	38.6%
002	1880	9123	000000	000 BOND SHARE OF T.I.F. OR P.I.L.O.T	.00	12,485.03	.00	12,485.03-	0.0%
002	3131	9123	000000	000 10% & 2.5% ROLLBACKS	.00	153,785.27	1,430.44	153,785.27-	0.0%
002	3132	9123	000000	000 HOMESTEAD EXEMPTIONS	.00	44,765.86	.00	44,765.86-	0.0%
002	4110	9123	000000	000 PART OF 35% INTEREST SUBSIDY FROM FEDS	580,000.00	202,678.89	.00	377,321.11	34.9%
		** Fund 002	Sc 9123	Totals	4,015,203.00	1,741,127.35	1,430.44	2,274,075.65	43.4%
003	5100	0000	000000	000 TRANSFER IN FROM 001 TO ZERO OUT THIS	.00	.00	.00	.00	0.0%
003	5300	0000	000000	000 REFUND OF PRIOR YEAR EXPENDITURES	.00	.00	.00	.00	0.0%
		** Fund 003	Sc 0000	Totals	.00	.00	.00	.00	0.0%
003	1111	9030	000000	000 P.I. REAL ESTATE TAX	1,981,440.00	766,744.51	.00	1,214,695.49	38.7%
003	1122	9030	000000	000 P.I. PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
003	1410	9030	000000	000 PERMANENT IMPROVEMENT - INTEREST	8,000.00	.00	.00	8,000.00	0.0%
003	1820	9030	000000	000 PERMANENT IMPROVEMENT - DONATIONS	.00	.00	.00	.00	0.0%
003	1880	9030	000000	000 PI SHARE OF T.I.F. OR P.I.L.O.T	.00	7,356.54	.00	7,356.54-	0.0%
003	1940	9030	000000	000 PERMANENT IMPROVEMENT - SALE OF NOTES	.00	.00	.00	.00	0.0%
003	3131	9030	000000	000 10% & 2.5% ROLLBACK FOR PI LEVY	.00	87,961.64	818.18	87,961.64-	0.0%
003	3132	9030	000000	000 HOMESTEAD REIMBURSEMENT FOR PI LEVY	.00	25,605.40	.00	25,605.40-	0.0%
003	3133	9030	000000	000 REIMBURSEMENT OF 10K PERSONAL PROP EXE	.00	.00	.00	.00	0.0%
003	5100	9030	000000	000 TRANSFERS IN	.00	.00	.00	.00	0.0%
003	5210	9030	000000	000 ADVANCES IN -- FROM GENERAL FUND	.00	.00	.00	.00	0.0%
003	5300	9030	000000	000 REFUND OF PRIOR YEARS EXPENDITURES	.00	.00	.00	.00	0.0%
		** Fund 003	Sc 9030	Totals	1,989,440.00	887,668.09	818.18	1,101,771.91	44.6%
003	1410	9031	000000	000 PERMANENT IMPROVEMENT - INTEREST	1,000.00	.00	.00	1,000.00	0.0%
003	1820	9031	000000	000 PERMANENT IMPROVEMENT - DONATIONS	.00	10,268.00	.00	10,268.00-	0.0%
003	1931	9031	000000	000 SALE OF JAN'14 I-75/JUNE'12 MILLSTREAM	.00	.00	.00	.00	0.0%
003	1934	9031	000000	000 INSURANCE PROCEEDS FROM MUSIC TRAILER	.00	.00	.00	.00	0.0%
003	1940	9031	000000	000 PERMANENT IMPROVEMENT - SALE OF NOTES	.00	.00	.00	.00	0.0%
003	4110	9031	000000	000 PORTION OF BABS 35% SUBSIDY USED FOR P	200,000.00	235,000.00	.00	35,000.00-	117.5%
003	5100	9031	000000	000 TRANSFERS IN	.00	.00	.00	.00	0.0%
003	5210	9031	000000	000 ADVANCES IN -- FROM GENERAL FUND	.00	.00	.00	.00	0.0%
003	5300	9031	000000	000 REFUND OF PRIOR YEARS EXPENDITURES	.00	.00	.00	.00	0.0%
		** Fund 003	Sc 9031	Totals	201,000.00	245,268.00	.00	44,268.00-	122.0%
003	1410	9032	000000	000 INTEREST ON MARATHON DONATION	1,000.00	.00	.00	1,000.00	0.0%

FINANCIAL REVENUE REPORT  
Processing Month: December 2018  
FINDLAY CITY SCHOOLS

Fnd Rpt	Sec	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
003	1820	9032	000000 000	2014 DONATION FROM MARATHON	.00	.00	.00	.00	0.0%
		** Fund 003	Sec 9032	Totals	1,000.00	.00	.00	1,000.00	0.0%
003	1410	9039	000000 000	CENTRAL AUDITORIUM - INTEREST	.00	.00	.00	.00	0.0%
003	1810	9039	000000 000	CENTRAL AUDITORIUM - RENTAL INCOME	.00	.00	.00	.00	0.0%
003	1820	9039	000000 000	CENTRAL AUDITORIUM - DONATIONS	.00	.00	.00	.00	0.0%
		** Fund 003	Sec 9039	Totals	.00	.00	.00	.00	0.0%
004	1944	9040	000000 000	HB 264 ENERGY CONSERVATION LOAN PROCEE	.00	.00	.00	.00	0.0%
		** Fund 004	Sec 9040	Totals	.00	.00	.00	.00	0.0%
004	1410	9123	000000 000	INTEREST ON BOND PROCEEDS LFI PORTION	10,000.00	.00	.00	10,000.00	0.0%
004	1911	9123	000000 000	PREMIUM OF 2/4/10 SALE OF BONDS	.00	.00	.00	.00	0.0%
004	1921	9123	000000 000	FEB 4, 2010 SALE OF BONDS	.00	.00	.00	.00	0.0%
		** Fund 004	Sec 9123	Totals	10,000.00	.00	.00	10,000.00	0.0%
004	1410	9789	000000 000	INTEREST ON BOND PROCEEDS OUTSIDE PROJ	.00	4,558.85	756.20	4,558.85-	0.0%
004	5100	9789	000000 000	TRANSFER IN FROM 004-9123 OR 010-9123	.00	.00	.00	.00	0.0%
		** Fund 004	Sec 9789	Totals	.00	4,558.85	756.20	4,558.85-	0.0%
006	1410	9060	000000 000	FOOD SERVICE - INTEREST	.00	.00	.00	.00	0.0%
006	1511	9060	000000 000	FOOD SERVICE - BREAKFAST	.00	10,672.45	1,966.82	10,672.45-	0.0%
006	1512	9060	000000 000	FOOD SERVICE - LUNCHES	.00	155,080.54	22,502.43	155,080.54-	0.0%
006	1522	9060	000000 000	FOOD SERVICE - ADULT LUNCHES	.00	3,808.04	703.15	3,808.04-	0.0%
006	1559	9060	000000 000	FOOD SERVICE - SPECIAL FUNCTIONS	.00	26,423.72	1,531.17	26,423.72-	0.0%
006	1590	9060	000000 000	FOOD SERVICE - ALA CARTE AND MILK	.00	76,961.63	11,967.83	76,961.63-	0.0%
006	1890	9060	000000 000	FOOD SERVICE - MISC. PMTS	.00	500.00	.00	500.00-	0.0%
006	3213	9060	000000 000	FOOD SERVICE - STATE SUBSIDY	.00	.00	.00	.00	0.0%
006	3213	9060	000000 001	FOOD SERVICE - STATE BREAKFAST SUBSITY	.00	.00	.00	.00	0.0%
006	4120	9060	000000 000	FOOD SERVICE - FEDERAL SUBSIDY	.00	309,824.75	72,004.02	309,824.75-	0.0%
006	4120	9060	000000 001	FOOD SERVICE - FEDERAL BREAKFAST SUBSI	.00	58,822.75	14,434.89	58,822.75-	0.0%
006	5210	9060	000000 000	FOOD SERVICE - ADVANCES IN	.00	.00	.00	.00	0.0%
006	5300	9060	000000 000	REFUND OF PRIOR YEAR EXPENDITURES	2,000,000.00	.00	.00	2,000,000.00	0.0%
		** Fund 006	Sec 9060	Totals	2,000,000.00	642,093.88	125,110.31	1,357,906.12	32.1%
Grand Total All Funds					70,074,061.00	31,584,448.06	2456,500.43	38,489,612.94	45.1%

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 001/0000 Obj: 100							
001/0000 100							
1100	REGULAR INSTRUCTION - SALARY	16,716,000.00	1,435,868.02	8,625,714.87	.00	8,090,285.13	51.6%
1200	SPECIAL INSTRUCTION - SALARY	5,911,000.00	487,627.23	2,966,267.95	.00	2,944,732.05	50.2%
1300	VOCATIONAL INSTRUCTION - SALARY	1,725,139.64	143,131.12	839,303.90	.00	885,835.74	48.7%
2100	PUPIL SUPPORT SERVICES - SALARY	2,020,000.00	175,255.82	998,622.83	.00	1,021,377.17	49.4%
2200	STAFF SUPPORT SERVICES - SALARY	1,190,000.00	99,925.55	525,608.68	.00	664,391.32	44.2%
2400	ADMINISTRATIVE - SALARY	2,795,000.00	228,573.18	1,414,308.96	.00	1,380,691.04	50.6%
2500	FISCAL SERVICES - SALARY	405,000.00	30,139.56	207,763.43	.00	197,236.57	51.3%
2700	OPERATION & MAINT - SALARY	2,170,000.00	180,591.84	1,098,649.44	.00	1,071,350.56	50.6%
2800	TRANSPORTATION SERVICES - SALARY	1,468,165.67	134,434.03	686,734.96	.00	781,430.71	46.8%
2900	INFORMATIONAL SERVICES - SALARY	106,000.00	8,184.42	50,507.65	.00	55,492.35	47.6%
4100	ACADEMIC & SUBJECT - SALARY	118,000.00	.00	39,025.00	.00	78,975.00	33.1%
4500	SPORTS - SALARY	624,000.00	12,025.90	269,309.80	.00	354,690.20	43.2%
4600	SCHOOL & PUBLIC - SALARY	60,000.00	.00	14,217.64	.00	45,782.36	23.7%
Fund 001/0000 Obj 100 Totals		35,308,305.31	2,935,756.67	17,736,035.11	.00	17,572,270.20	
001/0000 200							
1100	REGULAR INSTRUCTION - FRINGE BENEFITS	6,918,883.63	586,988.73	3,414,418.45	183,726.85	3,320,738.33	49.3%
1200	SPECIAL INSTRUCTION - FRINGE BENEFITS	2,073,368.98	202,596.38	1,242,342.76	38,718.33	792,307.89	59.9%
1300	VOCATIONAL INSTRUCTION - FRINGE BENEF	657,592.24	54,559.31	323,476.81	10,719.37	323,396.06	49.2%
2100	PUPIL SUPPORT SERVICES - FRINGE BENEF	775,800.00	67,541.65	401,226.07	.00	374,573.93	51.7%
2200	STAFF SUPPORT SERVICES - FRINGE BENEF	768,091.98	37,146.18	289,709.48	.00	478,382.50	37.7%
2400	ADMINISTRATIVE - FRINGE BENEFITS	1,357,051.11	118,167.95	723,171.56	51.11	633,828.44	53.3%
2500	FISCAL SERVICES - FRINGE BENEFITS	191,000.00	13,825.71	100,520.48	.00	90,479.52	52.6%
2700	OPERATION & MAINT - FRINGE BENEFITS	1,090,600.00	88,775.72	601,124.17	600.00	488,875.83	55.1%
2800	TRANSPORTATION SERVICES - FRINGE BENE	592,000.00	52,491.89	329,315.04	.00	262,684.96	55.6%
2900	INFORMATIONAL SERVICES - FRINGE BENEF	49,000.00	4,650.58	30,979.05	.00	18,020.95	63.2%
4100	ACADEMIC & SUBJECT - FRINGE BENEFITS	18,600.00	.00	5,994.05	.00	12,605.95	32.2%
4500	SPORTS - FRINGE BENEFITS	127,223.40	3,314.35	54,302.90	250.00	72,670.50	42.7%
4600	SCHOOL & PUBLIC - FRINGE BENEFITS	11,400.00	.00	2,267.04	.00	9,132.96	19.9%
Fund 001/0000 Obj 200 Totals		14,630,611.34	1,230,058.45	7,518,847.86	234,065.66	6,877,697.82	
001/0000 400							
1100	REGULAR INSTRUCTION - PURCHASED SERVI	1,061,222.46	40,698.50	453,394.62	503,724.20	104,103.64	42.7%
1200	SPECIAL INSTRUCTION - PURCHASED SERVI	298,642.15	7,426.25	125,904.49	161,684.98	11,052.68	42.2%
1300	VOCATIONAL INSTRUCTION - PURCHASED SE	364,532.26	2,958.43	134,349.10	92,026.90	138,156.26	36.9%
1900	OTHER INSTRUCTION - PURCHASED SERVICE	6,360,557.00	432,416.01	2,565,981.75	54,678.00	3,739,897.25	40.3%
2100	PUPIL SUPPORT SERVICES - PURCHASED SE	311,528.51	12,502.03	107,346.71	219,547.74	15,365.94-	34.5%
2200	STAFF SUPPORT SERVICES - PURCHASED SE	262,486.23	44.66	209,863.68	2,969.83	49,652.72	80.0%
2300	BD OF EDUCATION - PURCHASED SERVICES	150,345.01	12,344.19	81,465.90	72,997.12	4,118.01-	54.2%
2400	ADMINISTRATIVE - PURCHASED SERVICES	212,426.61	7,419.64	69,070.77	56,676.24	86,679.60	32.5%
2500	FISCAL SERVICES - PURCHASED SERVICES	184,384.02	9,064.28	58,469.60	61,743.05	64,171.37	31.7%
2700	OPERATION & MAINT - PURCHASED SERVICE	2,050,867.22	118,320.82	823,018.54	421,710.72	806,137.96	40.1%
2800	TRANSPORTATION SERVICES - PURCHASED S	87,308.33	8,012.97	36,267.94	20,869.30	30,171.09	41.5%
2900	INFORMATIONAL SERVICES - PURCHASED SE	31,379.43	.00	12,213.66	2,721.59	16,444.18	38.9%
4100	GENERAL ACADEMIC/SUBJECT ORIENTED PUR	.00	.00	46.00	1,994.12	2,040.12-	0.0%
4500	SPORTS - PURCHASED SERVICES	20,000.00	.00	5,896.53	14,758.20	654.73-	29.5%
4600	SCHOOL & PUBLIC - PURCHASED SERVICES	14,695.44	.00	2,436.40	2,388.46	9,870.58	16.6%



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Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 001/0000 Obj: 400							
5300	ARCHITECT SERVICES - PURCHASED SERVIC	5,000.00	.00	.00	.00	5,000.00	0.0%
	Fund 001/0000 Obj 400 Totals	11,415,374.67	651,207.78	4,685,725.69	1,690,490.45	5,039,158.53	
001/0000 500							
1100	REGULAR INSTRUCTION - SUPPLIES	893,840.84	33,978.19	484,532.35	221,857.50	187,450.99	54.2%
1200	SPECIAL INSTRUCTION - SUPPLIES	30,000.00	1,180.57	11,697.31	2,306.12	15,996.57	39.0%
1300	VOCATIONAL INSTRUCTION - SUPPLIES	207,793.14	8,630.74	126,180.76	60,375.29	21,237.09	60.7%
2100	PUPIL SUPPORT SERVICES - SUPPLIES	37,637.18	14,076.70	32,441.38	1,354.39	3,841.41	86.2%
2200	STAFF SUPPORT SERVICES - SUPPLIES	29,800.93	429.95	10,531.10	4,423.83	14,846.00	35.3%
2300	BD OF EDUCATION - SUPPLIES	1,000.00	.00	.00	.00	1,000.00	0.0%
2400	ADMINISTRATIVE - SUPPLIES	61,331.66	514.61	24,853.67	4,848.51	31,629.48	40.5%
2500	FISCAL SERVICES - SUPPLIES	6,750.00	673.53	3,964.75	4,447.50	1,662.25	58.7%
2700	OPERATION & MAINT - SUPPLIES	496,328.33	20,618.51	144,121.95	214,539.53	137,666.85	29.0%
2800	TRANSPORTATION SERVICES - SUPPLIES	505,010.53	38,560.95	185,408.28	94,151.92	225,450.33	36.7%
2900	INFORMATIONAL SERVICES - SUPPLIES	3,000.00	.00	.00	.00	3,000.00	0.0%
	Fund 001/0000 Obj 500 Totals	2,272,492.61	118,663.75	1,023,731.55	608,304.59	640,456.47	
001/0000 600							
1100	REGULAR INSTRUCTION - CAPITAL OUTLAY	243,327.00	266.63	41,501.91	698.97	201,126.12	17.1%
1200	SPECIAL INSTRUCTION - CAPITAL OUTLAY	10,000.00	780.87	4,269.87	.00	5,730.13	42.7%
1300	VOCATIONAL INSTRUCTION - CAPITAL OUTL	132,000.00	.00	105,178.42	9,094.40	17,727.18	79.7%
2200	STAFF SUPPORT SERVICES - CAPITAL OUTL	9,500.00	.00	1,000.00	.00	8,500.00	10.5%
2400	ADMINISTRATIVE - CAPITAL OUTLAY	10,182.00	.00	.00	3,182.00	7,000.00	0.0%
2500	FISCAL SERVICES - CAPITAL OUTLAY	5,000.00	.00	.00	.00	5,000.00	0.0%
2700	OPERATION & MAINT - CAPITAL OUTLAY	1,571.65	.00	.00	8.65	1,563.00	0.0%
4100	GENERAL ACADEMIC/SUBJECT ORIENTED CAP	5,000.00	.00	.00	.00	5,000.00	0.0%
	Fund 001/0000 Obj 600 Totals	416,580.65	1,047.50	151,950.20	12,984.02	251,646.43	
001/0000 800							
2300	BD OF EDUCATION - MISC OBJECTS	83,120.75	13,336.39	43,630.95	2,030.34	37,459.46	52.5%
2500	FISCAL SERVICES - MISC OBJECTS	695,750.00	3,008.93	276,994.24	.00	418,755.76	39.8%
2700	OPERATION & MAINT - MISC OBJECTS	27,211.00	650.20	2,725.10	4,800.00	19,685.90	10.0%
2800	TRANSPORTATION SERVICES - MISC OBJECT	1,000.00	.00	.00	.00	1,000.00	0.0%
4100	ACADEMIC & SUBJECT - MISC OBJECTS	25,000.00	.00	5,723.87	560.00	18,716.13	22.9%
	Fund 001/0000 Obj 800 Totals	832,081.75	16,995.52	329,074.16	7,390.34	495,617.25	
001/0000 900							
7200	TRANSFERS TO OTHER FUNDS	50,000.00	.00	.00	.00	50,000.00	0.0%
7400	ADVANCES TO OTHER FUNDS	50,000.00	.00	.00	.00	50,000.00	0.0%
7500	REFUND OF PRIOR YEARS RECEIPTS	24,500.00	.00	20,335.16	.00	4,164.84	83.0%
	Fund 001/0000 Obj 900 Totals	124,500.00	.00	20,335.16	.00	104,164.84	
** Fund 001 Scc 0000 Totals		64,999,946.33	4,953,729.67	31,465,699.73	2,553,235.06	30,981,011.54	

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Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 002/9123 Obj: 810							
002/9123 810							
6100	BOND RETIRE REPAYMENT OF DEBT REDEMPT	1,450,000.00	.00	1,450,000.00	.00	.00	100.0%
	Fund 002/9123 Obj 810 Totals	1,450,000.00	.00	1,450,000.00	.00	.00	
002/9123 820							
6100	BOND RETIRE REPAYMENT OF DEBT INTERES	2,633,348.00	.00	1,333,167.50	.00	1,300,180.50	50.6%
	Fund 002/9123 Obj 820 Totals	2,633,348.00	.00	1,333,167.50	.00	1,300,180.50	
	** Fund 002 Sec 9123 Totals	4,083,348.00	.00	2,783,167.50	.00	1,300,180.50	
003/9030 400							
5200	PERMANENT IMPROVEMENT - PURCHASED SER	51,100.00	26,285.27	148,449.11	75,399.51	172,748.62-	290.5%
5300	PERMANENT IMPROVEMENT - PURCHASED SER	50,000.00	.00	.00	.00	50,000.00	0.0%
	Fund 003/9030 Obj 400 Totals	101,100.00	26,285.27	148,449.11	75,399.51	122,748.62-	
003/9030 500							
1100	PERM IMPROVE REG INSTRUCTION SUPPLY/M	305,956.47	.00	161,532.95	98,663.05	45,760.47	52.8%
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	51,000.00	.00	4,456.94	1,065.37	45,477.69	8.7%
	Fund 003/9030 Obj 500 Totals	356,956.47	.00	165,989.89	99,728.42	91,238.16	
003/9030 600							
1100	PERMANENT IMPROVEMENT - CAPITAL OUTLA	775,019.42	.00	290,733.97	4,950.76	479,334.69	37.5%
2600	PERM IMPROVE SUPPORT SERV-BUSINESS CA	60,000.00	.00	3,620.00	.00	56,380.00	6.0%
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	124,282.00	.00	70,887.42	145,681.05	92,286.47-	57.0%
2800	PERM IMPROVE SUPPORT SERV-PUPIL TRANS	331,130.00	.00	91,130.00	247,434.00	7,434.00-	27.5%
4500	PERM IMPROVE SPORT ORIENTED ACTIVITY	20,824.86	11,308.00	13,743.00	1,257.00	5,824.86	66.0%
5200	PERM IMPROVE SITE IMPROVEMENT CAPITAL	1,606,380.00	.00	354,792.50	11,300.00	1,240,287.50	22.1%
	Fund 003/9030 Obj 600 Totals	2,917,636.28	11,308.00	824,906.89	410,622.81	1,682,106.58	
003/9030 900							
7200	PERM IMPROVE TRANSFER OTHER USES OF F	40,000.00	.00	.00	.00	40,000.00	0.0%
	Fund 003/9030 Obj 900 Totals	40,000.00	.00	.00	.00	40,000.00	
	** Fund 003 Sec 9030 Totals	3,415,692.75	37,593.27	1,139,345.89	585,750.74	1,690,596.12	
003/9031 500							
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	50,000.00	.00	.00	.00	50,000.00	0.0%
	Fund 003/9031 Obj 500 Totals	50,000.00	.00	.00	.00	50,000.00	
003/9031 600							
1100	PERMANENT IMPROVEMENT - CAPITAL OUTLA	50,000.00	.00	.00	.00	50,000.00	0.0%

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Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 003/9031 Obj: 600							
2600	PERM IMPROVE SUPPORT SERV-BUSINESS CA	20,000.00	.00	.00	.00	20,000.00	0.0%
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	30,000.00	.00	.00	.00	30,000.00	0.0%
2800	PERM IMPROVE SUPPORT SERV-PUPIL TRANS	175,720.00	.00	175,720.00	.00	.00	100.0%
5200	PERM IMPROVE SITE IMPROVEMENT CAPITAL	250,000.00	.00	.00	.00	250,000.00	0.0%
	Fund 003/9031 Obj 600 Totals	525,720.00	.00	175,720.00	.00	350,000.00	
	** Fund 003 Scc 9031 Totals	575,720.00	.00	175,720.00	.00	400,000.00	
003/9032 400							
1100	PERM IMPROVE REG INSTRUCTION PURCHASE	8,000.00	.00	.00	.00	8,000.00	0.0%
	Fund 003/9032 Obj 400 Totals	8,000.00	.00	.00	.00	8,000.00	
003/9032 600							
1100	PERM IMPROVE REG INSTRUCTION CAPITAL	.00	25.20	1,894.92	3,972.63	5,867.55-	0.0%
	Fund 003/9032 Obj 600 Totals	.00	25.20	1,894.92	3,972.63	5,867.55-	
	** Fund 003 Scc 9032 Totals	8,000.00	25.20	1,894.92	3,972.63	2,132.45	
2600	BUILDING SUPPORT SERV-BUSINESS CAPITA	395,000.00	.00	.00	.00	395,000.00	0.0%
	Fund 004/9123 Obj 600 Totals	395,000.00	.00	.00	.00	395,000.00	
	** Fund 004 Scc 9123 Totals	395,000.00	.00	.00	.00	395,000.00	
006/9060 100							
3100	FOOD SERVICES - SALARY	624,804.00	65,199.85	285,642.55	.00	339,161.45	45.7%
	Fund 006/9060 Obj 100 Totals	624,804.00	65,199.85	285,642.55	.00	339,161.45	
006/9060 200							
3100	FOOD SERVICES - FRINGE BENEFITS	281,049.00	24,611.95	131,290.08	3,007.90	146,751.02	46.7%
	Fund 006/9060 Obj 200 Totals	281,049.00	24,611.95	131,290.08	3,007.90	146,751.02	
006/9060 400							
3100	FOOD SERVICES - PURCHASED SERVICES	51,169.08	1,952.55	17,415.89	32,317.15	1,436.04	34.0%
	Fund 006/9060 Obj 400 Totals	51,169.08	1,952.55	17,415.89	32,317.15	1,436.04	
006/9060 500							
3100	FOOD SERVICES - SUPPLIES	740,516.71	49,605.85	313,465.42	391,966.03	35,085.26	42.3%
	Fund 006/9060 Obj 500 Totals	740,516.71	49,605.85	313,465.42	391,966.03	35,085.26	

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Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 006/9060 Obj: 600							
006/9060 600							
3100	FOOD SERVICE FOOD SERV OPERATION CAPI	17,838.00	3,595.00	3,595.00	.00	14,243.00	20.2%
	Fund 006/9060 Obj 600 Totals	17,838.00	3,595.00	3,595.00	.00	14,243.00	
006/9060 800							
3100	FOOD SERVICES - MISC OBJECTS	.00	50.00	50.00	.00	50.00-	0.0%
	Fund 006/9060 Obj 800 Totals	.00	50.00	50.00	.00	50.00-	
006/9060 900							
7500	FOOD SERVICES - REFUND OF PRIOR YEARS	253,183.00	.00	.00	.00	253,183.00	0.0%
	Fund 006/9060 Obj 900 Totals	253,183.00	.00	.00	.00	253,183.00	
	** Fund 006 Scc 9060 Totals	1,968,559.79	145,015.20	751,458.94	427,291.08	789,809.77	
	Grand Total All Funds	75,446,266.87	5,136,363.34	36,317,286.98	3,570,249.51	35,558,730.38	



### **HAZING, DATING VIOLENCE, AND BULLYING**

Hazing means doing any act or coercing another, including the victim, to do any act of intimidation or harassment to any student or other organization that causes or creates a substantial risk of causing mental or physical harm to any person.

Dating violence is a pattern of behavior where a person uses or threatens physical, sexual, verbal, or emotional abuse to control the person's dating partner. A dating partner is any person, regardless of gender, involved in an intimate relationship with another person primarily characterized by the expectation of affectionate involvement whether casual, serious, or long-term.

Bullying is an intentional written, verbal, electronic or physical act that a student has exhibited toward another particular student more than once and the behavior causes either mental or physical harm to the other student and is sufficiently severe, persistent or pervasive that it creates an intimidating, threatening or abusive environment for the other students. This behavior is prohibited on school property, on a school bus or at a school sponsored activity. Students found responsible for harassment, intimidation or bullying by an electronic act may be suspended.

Permission, consent or assumption of risk by an individual subjected to hazing, dating violence, and/or bullying does not lessen the prohibition contained in this policy.

Prohibited activities of any type including those activities engaged in via computer and/or electronic communications devices or electronic means are inconsistent with the educational process and are prohibited. No administrator, teacher or other employee of the District shall encourage, permit, condone or tolerate any hazing, dating violence, and/or bullying activities. No student, including leaders of student organizations, may plan, encourage or engage in any hazing, dating violence, and/or bullying.

Administrators, teachers and all other District employees are particularly alert to possible conditions, circumstances or events that might include hazing, dating violence, and/or bullying. If hazing, dating violence, and/or bullying or planned hazing, dating violence, and/or bullying is discovered, involved students are informed by the discovering District employees of the prohibition contained in this policy and are required to end all hazing, dating violence, and/or bullying activities immediately. All hazing, dating violence, and/or bullying incidents are reported immediately to the Superintendent and the appropriate discipline is administered.

Parents or guardians of any student involved in a prohibited incident shall be notified and, to the extent permitted by the "Family Educational Rights and Privacy Act of 1974" (FERPA), have access to any written reports pertaining to the prohibited incident.

The Superintendent/designee must provide the Board President with a semiannual written report summary of all verified reported incidents of hazing and/or bullying and post the report summary on the District's website to the extent permitted by law.

The administration provides training on the District's hazing, dating violence, and bullying policy to District employees and volunteers who have direct contact with students. Additional training is provided to elementary employees in violence and substance abuse prevention and positive youth development

District employees, students and volunteers are provided with qualified civil immunity for damages arising from reporting an incident of hazing, dating violence, and/or bullying. Administrators, teachers, other employees and students who fail to abide by this policy may be subject to disciplinary action and may be liable for civil and criminal penalties in compliance with State law.

No one shall retaliate against any employee or student because he/she files a grievance or assists or participates in an investigation, proceeding or hearing regarding the charge of hazing, dating violence, and/or bullying of an individual.

Students are prohibited from deliberately making false reports of harassment, intimidation, or bullying. Students who are found to deliberately make false reports may be disciplined up to a school suspension.

Adopted 12/17/07  
Revised 4/12/10  
Readopted 7/16/2012  
Revised 1/7/2019



Findlay City Schools

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findlaycityschools.org

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January 7, 2019

Cenergistic  
Mr. Scott Lang, Chief Executive Officer  
5950 Sherry Lane, Suite 900  
Dallas, TX 75225

Mr. Lang,

Per section 9 (District Termination for Convenience) of our *Energy Savings Contract* with Cenergistic, this letter serves as our 60 day written notice that we are terminating the agreement. We are in performance year five of the agreement. We are terminating at this time for our own convenience and financial benefit.

The effective date of termination is March 9, 2019 as approved at the Board's January 7, 2019 meeting.

Per the terms of the agreement we will pay the work fee that is equal to four monthly fees once Cenergistic sends us an invoice for that amount (\$37,600).

Thank you for assistance over the past few years.

Sincerely,

Mike Barnhart, CPA  
School Treasurer

Cc: Ed Kurt, Superintendent  
Dennis McPheron, Director of Facilities  
Via email to slang@cenergistic.com  
efile

Educating and Empowering for Life

#TrojanTrue



**F**indlay **C**ity  
**S**chool **D**istrict

**2020 Tax Budget**

**Fiscal Year Ending  
June 30, 2020**

**Submitted to Board**

**January 2019**

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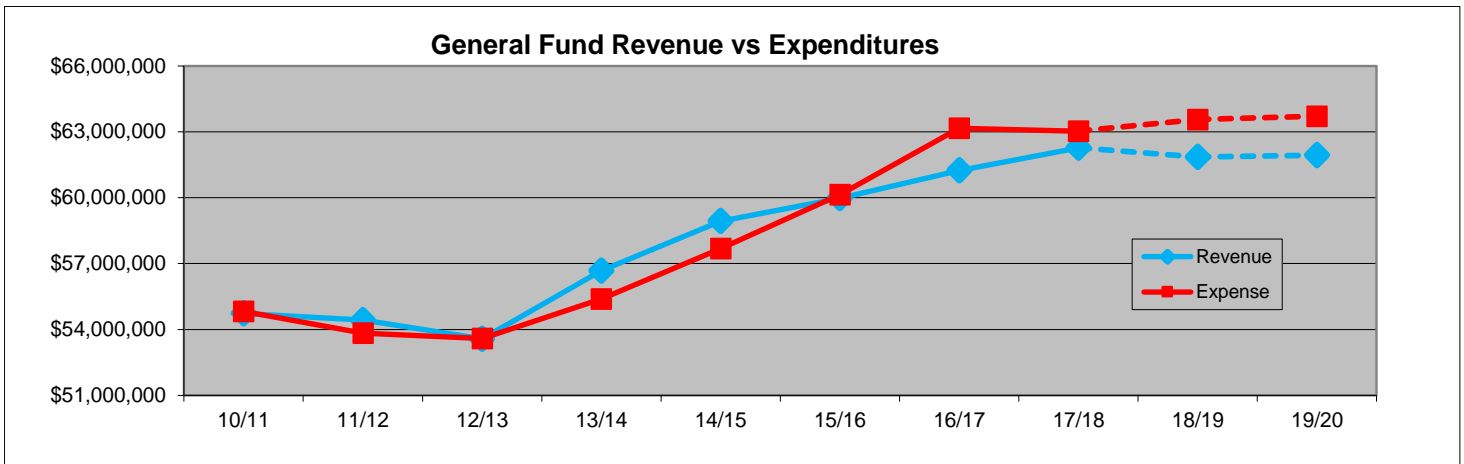
**BOARD OF EDUCATION**

Chris Aldrich ..... President  
Kathy Siebenaler Wilson ..... Vice President  
Matt Cooper ..... Member  
Jane Robertson ..... Member  
Susan Russel ..... Member

**ADMINISTRATION**

Edward Kurt ..... Superintendent  
Troy Roth ..... Assistant Superintendent  
Michael Barnhart ..... Treasurer  
Matthew Best ..... Principal, Wilson Vance Intermediate  
John Dell ..... Director of Transportation  
Kelly Glick ..... Coordinator, Special Education  
Pamela Hamlin ..... Director, Vocational Education  
Ryan Imke ..... Principal, Findlay High School  
Dennis McPheron ..... Director of Facilities  
Krista Miller ..... Principal, Jacobs Primary  
Janice Panuto ..... Principal, Glenwood Middle School  
Eric Payne ..... Principal, Northview Primary  
Kim Plesec ..... Principal, Jefferson Primary  
Stephanie Roth ..... Director of Elementary Instruction  
Michael Scoles ..... Principal, Lincoln Elementary  
Kelly Stahl ..... Principal, Whittier Primary  
Rich Steiner ..... Director of Secondary Instruction  
Lyndsey Stephenson ..... Principal, Chamberlin Hill Intermediate  
Victoria Swartz ..... Director of On-Line Learning/Homeless Liaison  
Sean Swisher ..... Assistant Treasurer  
Jennifer Theis ..... Principal, Bigelow Hill Intermediate  
Teresa Welty ..... Food Service Director  
Martin White ..... Technology Director  
Don Williams ..... Principal, Donnell Middle School  
Judy Withrow ..... Coordinator, Gifted Services  
Kathy Young ..... Supervisor Washington Preschool/Special Education

		<b>REVENUE</b>					
		<i>General Fund</i>					
		<b>2016/17</b>	<b>2017/18</b>	<b>Percent</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>
		<b>Actual</b>	<b>Actual</b>	<b>to date</b>	<b>as of Nov 30th</b>	<b>Budget</b>	<b>Estimate</b>
<b>Receipts From Local Sources</b>							
1111	Real Estate Tax	26,272,788	26,849,654	42.47%	11,525,703	27,140,861	27,674,782
1120	Personal Property Tax	-	-	N/A	-	-	-
<b>Total Receipts From Local Sources</b>		<u>26,272,788</u>	<u>26,849,654</u>	42.77%	<u>11,525,703</u>	<u>27,140,861</u>	<u>27,674,782</u>
<b>Receipts From State and Federal Sources</b>							
3110	Basic Aid & Special Ed	22,348,776	22,144,613	41.48%	9,327,053	22,485,000	22,485,000
3219-0004	Vocational Allow ance	475,078	456,020	40.00%	190,008	475,000	475,000
3110-0005	Transportation Allow ance	829,593	787,494	41.00%	327,992	800,000	800,000
<i>Sub-Total SF3</i>		23,653,447	23,388,127	41.44%	9,845,053	23,760,000	23,760,000
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,670,016	1,561,034	39.49%	671,281	1,700,000	1,700,000
3130	Rollback and Homestead	5,566,873	5,062,557	50.03%	2,285,103	4,567,557	4,121,377
3134	Utility Reimbursement SB3/287	-	-	N/A	-	-	-
3190	Casino Revenue	266,639	273,097	51.55%	141,750	275,000	275,000
3219	State Reimbursement Spec Ed	91,472	69,386	0.00%	-	50,000	50,000
4120/4139	Federal Medicaid/ Stu Intervention	248,419	233,481	20.37%	50,927	250,000	250,000
4130	E-rate (formerly fund 588)	-	-	N/A	-	-	-
3212-9194	Bus Purchase Allow ance	-	-	N/A	-	-	-
<b>Total Receipts From State and Federal Sources</b>		<u>31,496,866</u>	<u>30,587,682</u>	42.46%	<u>12,994,114</u>	<u>30,602,557</u>	<u>30,156,377</u>
<b>Miscellaneous Receipts From Local Sources</b>							
1211	Tuition Parents	-	-	N/A	-	-	-
1221	Tuition From Other Districts	69,889	278,763	16.72%	46,816	280,000	280,000
1222	Summer School	7,201	8,825	2.55%	383	15,000	10,000
1223	Tuition Special Education	902,179	592,392	2.67%	16,010	600,000	600,000
1224	Tuition Vocational Education	(16,235)	(29,391)	-545.61%	(163,683)	30,000	9,000
1227	Open Enrollment	1,565,859	1,525,872	45.13%	744,567	1,650,000	1,690,000
1410	Interest on Investments	184,660	207,926	7.99%	19,973	250,000	220,000
1740	Class Fees/Parking Fees	8,112	7,216	70.70%	6,363	9,000	9,000
1810	Rental School Property	22,823	10,461	17.47%	4,368	25,000	25,000
1820	Donations	2,750	2,021	122.84%	6,142	5,000	5,000
1831	Sponsor Fee from FDA	-	34,124	0.00%	-	50,000	50,000
1880/1890	Miscellaneous Fines, Etc.	628,012	1,279,532	40.37%	383,498	950,000	950,000
1933	Sale Non-Real Property	1,834	30,396	144.05%	7,202	5,000	5,000
5300	Prior Years Adjust and Refunds	87,347	814,181	73.79%	143,890	195,000	195,000
<b>Total Miscellaneous Receipts From Local Sources</b>		<u>3,464,431</u>	<u>4,762,319</u>	29.91%	<u>1,215,530</u>	<u>4,064,000</u>	<u>4,048,000</u>
<b>Sub-Total Estimated Revenue</b>		<u>61,234,085</u>	<u>62,199,655</u>	41.64%	<u>25,735,347</u>	<u>61,807,418</u>	<u>61,879,159</u>
5100	Transfer Into General Fund	-	-	N/A	-	-	-
5100-9194	Transfer-In Bus Funds	-	-	N/A	-	-	-
5220-9194	Advances-In Return	-	-	N/A	-	-	-
5220	Advances-In Return	-	70,000	0.00%	-	50,000	50,000
<b>Total All Estimated Revenue</b>		<u>61,234,085</u>	<u>62,269,655</u>	41.60%	<u>25,735,347</u>	<u>61,857,418</u>	<u>61,929,159</u>



## Terminology Used in Relationship to Categorization of Revenues A Cross-Walk for the Lay Reader

**Revenues** or receipts are acknowledgment of monies obtained by the District. The totals on the opposite page include all items categorized as such throughout the General Fund. The Auditor of State assigns receipt codes.

- **Receipts From Local Sources (1100)** – includes monies obtained by the district from local sources.
- **Receipts From State and Federal Sources (3000, 4000)** – includes monies obtained by the district from state sources. Grants-in-Aid are contributions made from state funds to a district, which is distributed on some flat grant or equalization basis.
- **Tuition (1200)** – includes monies received from patrons, other school districts, and other sources for education provided in the school of the district.

- **Earnings on Investments (1400)** – includes interest received on temporary or permanent investments in U.S. Treasury bills, notes, certificates of deposit or other interest-bearing obligations.
- **Miscellaneous Receipts From Local Sources (1700, 1800)** – includes other income from local sources, which is not classified above.
- **Other Revenue Sources (1900)** – includes revenue from local sources not classified above.
- **Refund of Prior Year's Expenditures (5300)** – includes monies received from refund of an expenditure charged to a prior fiscal year's budget.

**Revenues by Source** identifies revenues that consist of four (4) digits. The following is to assist the reader in understanding the values on the opposite page.

**1100 Taxes** – General Property Tax (Real Estate Gross and Tangible Personal Property Tax Gross) are taxes levied by a district by the assessed valuation located within the district, which, within legal limits, is the final authority in determining the taxes to be raised for school purposes.

**3110 School Foundation Basic Allowance** – Monies received through the state's Foundation Program that is not restricted to a particular use. This account now includes the amounts previously reported as special education, vocational, pupil transportation and DPIA. Other includes adjustments for vocational and special education.

**3130 Property Tax Allocation** – Monies received as a result of homestead exemption legislation (Sections 323.151,et.Seq.), property tax rollback legislation (Sections 319.301,et.Seq.) and personal property tax exemption (Section 5709.01).

**3212 Bus Purchase Allowance** – Monies received through the state's Foundation Program for buses.

**4120 Unrestricted Grants-in-Aid Received From Federal Government Through the State** – Revenues received from the federal government through the state as grants including Medicaid (CAFS).

**1200 Tuition** – Monies received from parents, summer school, and special education and vocational education charges to member districts.

**1410 Interest** – Monies received from interest on investments.

**1700 Classroom Materials and Fees** – Monies collected from pupils for class fees including parking fees.

**1800 Miscellaneous Receipts from Local Sources** – Monies collected from rentals of school property, contributions and donations from private sources, services provided to other entities, and other miscellaneous receipts not previously classified.

**1930 Sale and Loss of Assets** – Revenue generated from the sale of school property or realized from recoveries for loss of school property.

**5300 Refund of Prior Year's Expenditures** – Refund of an expenditure charged to a prior fiscal year's budget.

**5220 Advances-In Return** – Monies received by a fund, as a result of an advance from another fund, in anticipation of future revenue.

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## Terminology Used in Relationship to Categorization of Expenditures A Cross-Walk for the Lay Reader

**Expenditures by Object** identifies the motive or reason for expenditure. The totals on the opposite page include all items categorized as such throughout the General Fund.

- **Salaries** – include wages paid to all individuals hired by the Board of Education that have an employee/employer relationship.
- **Fringe Benefits** – include the employer portion of retirement, insurances, worker's compensation, and Medicare for employees who are included in the "Salaries" category.
- **Contracted Services** – expenditures for services provided by outside contractors for items such as utilities (gas, water, electric, and telephone), trash pickup, and repair work. Also included are conference expenses, consultants, and guest speakers for teacher in-service, and mileage reimbursement.

- **Materials and Supplies** – cover items for the daily operation of the district both in and out of the classroom. Maintenance of all district facilities from cleaning supplies, to grounds, to maintenance of equipment would be included here. Fuel for transporting of students is also expended under this category. The purchase of textbooks, paper, classroom and office supplies are also charges to this object level.
- **Capital Outlay** – includes tangible assets with a useful life expectancy of at least three (3) years with a value of over \$500. All items, whether purchased as a new piece of equipment or replacing an existing item, would be charged to these accounts.
- **Other** – includes such items as Auditor's and Treasurer's fees, liability insurance, and student activity payments.

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**Expenditures by Function** identifies expenditures through program areas. Each program area described below is defined on its separate budget page throughout this document. The following is to assist the reader in understanding what the values on the opposite page include.

**Instruction** – Sum of Elementary, Middle and High School Instruction.

**Special Instruction** – Academically gifted, handicapped, culturally different, disadvantaged, and other special.

**Vocational Instruction** – Career choices to successfully enter and compete in a changing work world.

**Other Instruction** – Instruction not defined previously. Includes payments to charter schools and Findlay Digital Academy.

**Support Service - Pupil** – Sum of Guidance, Health, Psychological, Speech and Hearing, and Attendance/Substance Abuse Services.

**Support Services – Instructional** – Sum of Instructional Staff and Educational Media, and Other Support Services.

**Board of Education** – Board of Education.

**Administration** – Sum of Executive Administrative Services and Administrative Principals and Offices.

**Fiscal Services** – Budgeting and Payroll Services.

**Operations and Maintenance** – Buildings and Grounds Services.

**Transportation** – Pupil Transportation Services.

**Informational Services** – EMIS and Public Informational Services.

**Extra-Curricular Activities** – Academic and Subject Oriented, Sports Oriented, and School and Public.

**Architect Services** – Architect Services.

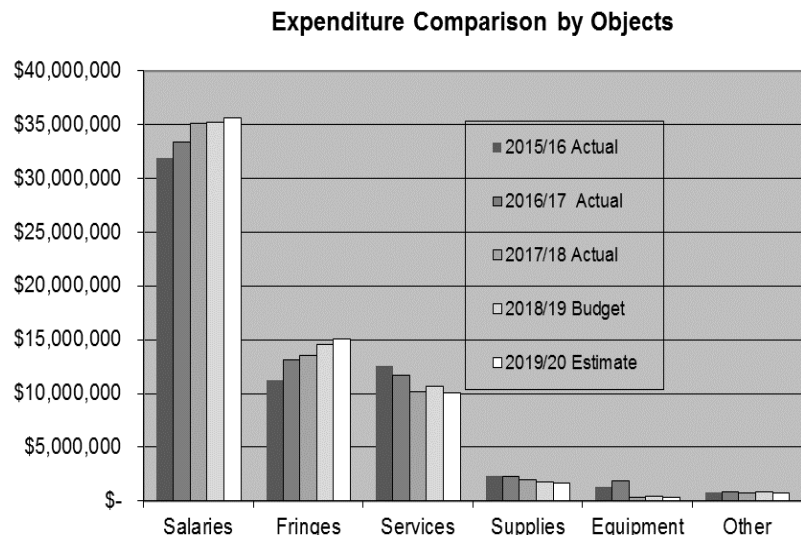
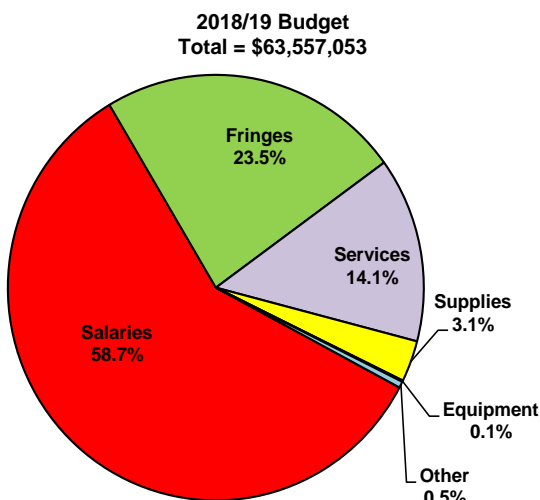
**Transfers, Advances and Refunds of Prior Year**

**GENERAL FUND COMPARISON OF EXPENDITURES  
 BY OBJECT**

Object Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate	% of Change
100 Salaries	\$ 33,373,839	\$ 35,140,672	41.96%	\$ 14,800,278	\$ 35,273,000	\$ 35,606,100	0.94%
200 Fringe Benefits	13,080,082	13,586,892	43.30%	6,288,789	14,523,700	15,091,899	3.91%
400 Contracted Services	11,730,419	10,188,552	37.79%	4,034,518	10,677,300	10,051,175	-5.86%
500 Materials and Supplies	2,261,318	1,989,023	52.25%	905,068	1,732,303	1,717,393	-0.86%
600/700 Capital Outlay	1,880,068	351,443	38.06%	150,903	396,500	316,500	-20.18%
800 Other	768,924	770,534	37.61%	312,079	829,750	800,750	-3.50%
900 Transfers, Advances & Refunds	70,000	1,000,760	16.33%	20,335	124,500	124,500	0.00%
<b>Total Expenditures</b>	<b>\$ 63,164,649</b>	<b>\$ 63,027,878</b>	<b>41.71%</b>	<b>\$ 26,511,970</b>	<b>\$ 63,557,053</b>	<b>\$ 63,708,317</b>	<b>0.24%</b>

**GENERAL FUND COMPARISON OF EXPENDITURES  
 BY FUNCTION**

Funct Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate	% of Change
1100 Instruction	\$ 25,398,120	\$ 25,243,434	42.99%	\$ 10,921,762	\$ 25,405,000	\$ 25,664,000	1.02%
1200 Special Instruction	7,339,001	8,023,525	43.97%	3,650,871	8,303,400	8,429,300	1.52%
1300 Vocational Instruction	3,193,555	2,963,187	42.90%	1,319,209	3,075,000	3,089,700	0.48%
1900 Other Instruction	6,449,457	6,036,328	33.68%	2,133,566	6,335,000	6,020,000	-4.97%
2100 Support Services - Pupil	2,709,161	2,987,705	40.58%	1,270,261	3,130,000	3,165,900	1.15%
2200 Support Services - Instructional	2,171,825	2,096,661	41.15%	899,167	2,185,000	2,192,500	0.34%
2300 Board of Education	192,177	198,067	47.91%	99,416	207,500	243,000	17.11%
2400 Administration	4,154,685	4,244,844	42.46%	1,876,730	4,419,800	4,451,500	0.72%
2500 Fiscal Services	1,317,231	1,361,783	42.14%	591,000	1,402,550	1,408,550	0.43%
2700 Operation and Maintenance	6,261,335	5,317,623	43.24%	2,260,682	5,228,403	5,121,968	-2.04%
2800 Transportation	2,793,742	2,423,373	39.34%	1,004,226	2,553,000	2,599,000	1.80%
2900 Informational Services	152,113	162,506	43.01%	80,865	188,000	193,000	2.66%
4100 Extra-Curr. Act.-Academic	146,346	153,355	30.49%	50,789	166,600	168,000	0.84%
4500 Extra-Curr. Act.-Sports	709,402	741,387	42.06%	314,169	746,900	753,400	0.87%
4600 Extra-Curr. Act.-School/Public	79,395	73,339	23.24%	18,921	81,400	79,000	-2.95%
5300 Architect Services	27,106	-	0.00%	-	5,000	5,000	0.00%
6100 Debt Service	-	-	N/A	-	-	-	N/A
7200 Transfers	-	1,000,000	0.00%	-	50,000	50,000	0.00%
7400 Advances	70,000	-	0.00%	-	50,000	50,000	0.00%
7500 Refund of Prior Year	-	760	83.00%	20,335	24,500	24,500	0.00%
<b>Total Expenditures</b>	<b>\$ 63,164,649</b>	<b>\$ 63,027,878</b>	<b>41.71%</b>	<b>\$ 26,511,970</b>	<b>\$ 63,557,053</b>	<b>\$ 63,708,317</b>	<b>0.24%</b>





**GENERAL FUND**

**Instruction**

**Regular Instruction - 1100**

*Instructional activities designed primarily to prepare pupils for the activities as citizens, family members, and workers.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
100	Salaries	\$16,071,098	\$16,998,782	43.01%	\$ 7,189,847	\$16,716,000	\$16,806,000
211/221	Retirement	2,379,590	2,516,933	44.22%	1,094,342	2,475,000	2,495,000
232	Bring Your Own Device Payments to Employees	54,000	30,000	N/A	-	-	-
240-259	Insurance Benefits	3,740,488	3,609,574	40.17%	1,729,307	4,305,000	4,558,000
260	Worker's Compensation	147,819	121,792	-0.15%	(136)	90,000	95,000
281	Unemployment	5,138	-	19.58%	3,917	20,000	20,000
410	District Copiers/Substitutes/Other Contracts	973,111	784,377	42.37%	334,757	790,000	830,000
423	District Educational Repairs	33,302	44,374	30.82%	23,115	75,000	65,000
430/431	Mileage /Travel	13,553	2,557	3.76%	563	15,000	9,000
432	Districtwide/Bldg Professional Development	38,670	43,744	38.71%	21,289	55,000	55,000
441/449	Telephones	106,188	92,690	65.94%	32,972	50,000	5,000
472	Credit Recovery @ FHS	535	-	0.00%	-	5,000	2,000
510/511	Educational Supplies	272,807	309,380	45.83%	120,525	263,000	263,000
510	Technology Supplies (formerly e-rate fund 588)	19,421	36,655	38.47%	15,386	40,000	40,000
516	Computer Software & Licenses	302,875	279,302	245.28%	240,376	98,000	100,000
520	Textbooks (Curriculum Dept.)	334,474	95,358	136.08%	40,823	30,000	30,000
521/525	FCS Online & Findlay Learning Center Curriculum	64,097	41,288	66.89%	33,444	50,000	50,000
551	Educational Supplies - Waived Fees	90,505	75,985	0.00%	-	93,000	91,000
640	Enhance Classroom Technology	750,451	160,642	17.55%	41,235	235,000	150,000
<b>Total Regular Instruction - 1100</b>		<u>\$25,398,120</u>	<u>\$25,243,434</u>	42.99%	<u>\$10,921,762</u>	<u>\$25,405,000</u>	<u>\$25,664,000</u>

**Special Instruction - 1200**

*Instructional activities designed primarily to deal with pupil exceptionalities. The special instruction service areas include pre-primary, elementary, and secondary services for the: (1) academically gifted; (2) handicapped; (3) culturally different; (4) disadvantaged; and (5) other special.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 5,096,542	\$ 5,614,099	41.93%	\$ 2,478,641	\$ 5,911,000	\$ 5,962,400
211/221	Retirement	766,393	839,302	49.85%	418,767	840,000	850,000
240-259	Insurance Benefits	1,041,095	1,195,795	51.45%	620,979	1,207,000	1,286,000
260	Worker's Compensation	-	24,172	0.00%	-	20,000	21,000
410/413	Contracted Services	347,780	249,493	43.19%	104,958	243,000	255,000
423	District Educational Repairs	727	732	79.10%	791	1,000	1,000
425	Rentals	4,200	2,165	0.00%	-	5,500	5,000
432	Professional Meetings	10,857	7,886	23.26%	1,163	5,000	5,000
431/439	Mileage/Travel	343	484	21.36%	192	900	900
441/449	Telephones	39,639	33,096	37.91%	11,374	30,000	3,000
510	Educational Supplies	31,425	56,302	35.06%	10,517	30,000	30,000
640	New Equipment	-	-	34.89%	3,489	10,000	10,000
<b>Total Special Instruction - 1200</b>		<u>\$ 7,339,001</u>	<u>\$ 8,023,525</u>	43.97%	<u>\$ 3,650,871</u>	<u>\$ 8,303,400</u>	<u>\$ 8,429,300</u>

**GENERAL FUND**  
**Instruction**

**Vocational Instruction - 1300**

*Instructional activities concerned with and designed for providing pupils with the opportunity to develop adequate knowledge, skills, and attitudes needed for employment in one or more semi-skilled, or technical occupational areas.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 1,744,251	\$ 1,694,491	40.36%	\$ 696,173	\$ 1,725,000	\$ 1,745,700
211/221	Retirement	242,341	248,547	42.35%	105,873	250,000	253,000
240/249	Insurance Benefits	358,694	387,816	40.76%	163,044	400,000	427,000
260	Worker's Compensation	-	7,973	0.00%	-	6,000	7,000
410/418	Contracted Services/Legal Services	145,976	176,614	33.69%	51,206	152,000	155,000
423	<sup>(1)</sup> District Educational Repairs	10,238	7,458	18.82%	1,505	8,000	8,000
426	FCS Share of Millstream Rent for fund 034	117,075	114,000	50.71%	58,313	115,000	115,000
439	<sup>(1)</sup> Professional Meeting/Travel	41,975	40,719	9.53%	3,716	39,000	39,000
441	<sup>(1)</sup> Telephones	58,598	48,925	33.30%	16,651	50,000	5,000
510	<sup>(1)</sup> Educational Supplies	183,402	138,830	42.05%	64,969	154,500	155,000
520	<sup>(1)</sup> Textbooks	75,215	82,617	104.12%	52,581	50,500	50,000
640/740	<sup>(1)</sup> New Equipment	215,789	15,198	84.14%	105,178	125,000	130,000
<b>Total Vocational Instruction - 1300</b>		<u>\$ 3,193,555</u>	<u>\$ 2,963,187</u>	42.90%	<u>\$ 1,319,209</u>	<u>\$ 3,075,000</u>	<u>\$ 3,089,700</u>

<sup>(1)</sup> H.B. 282 - 3301-61-15 Rule Use of Vocational Education  
 Additional Weighted Costs Funds

**Other Instruction - 1900**

*Includes instruction not defined previously.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
100	Intervention Internal Block Grant Salaries	\$ 135,704	\$ 111,173	N/A	\$ -	\$ -	\$ -
200	Intervention Internal Block Grant Benefits	17,558	14,504	N/A	-	-	-
500	Intervention Internal Block Grant Supplies	38,623	14,692	N/A	-	-	-
400	Intervention Internal Block Grant Purch Srvcs	-	-	N/A	-	-	-
471	Tuition - Other Districts Within the State	794,268	1,057,701	29.17%	306,325	1,050,000	1,050,000
474	Tuition - Excess Cost for Special Ed.	599,546	327,955	5.46%	17,487	320,000	350,000
475	Payments - Special Education within District	52,769	168,126	-0.05%	(89)	175,000	180,000
477	Payments - Open Enrollment Program	2,680,518	2,709,205	41.59%	1,164,515	2,800,000	2,750,000
478	Payments - Community Schools	1,925,391	1,522,292	33.08%	595,351	1,800,000	1,500,000
479	Payments - Post Secondary Option	205,081	110,680	26.30%	49,976	190,000	190,000
<b>Total Other Instruction - 1900</b>		<u>\$ 6,449,457</u>	<u>\$ 6,036,328</u>	33.68%	<u>\$ 2,133,566</u>	<u>\$ 6,335,000</u>	<u>\$ 6,020,000</u>

**SUPPORT SERVICES - PUPIL**

**Guidance Services - 2120**

*Those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, & working with other staff members in planning & conducting guidance programs for pupils.*

<b>Object</b>	<b>Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2018/19 as of Nov 30th</b>	<b>2018/19 Budget</b>	<b>2019/20 Estimate</b>
100	Salaries	\$ 810,423	\$ 854,472	45.07%	\$ 378,584	\$ 840,000	\$ 851,000
211/221	Retirement	120,229	131,223	51.95%	67,530	130,000	132,000
240-259	Insurance Benefits	160,508	209,532	44.86%	100,931	225,000	240,000
260	Worker's Compensation	-	-	0.00%	-	1,000	-
416	Scheduling (A-site Services)	76,403	109,229	22.41%	17,928	80,000	90,000
431	Travel	425	255	8.04%	56	700	500
432	Professional Meetings	-	-	0.00%	-	500	500
441	Telephone	27,575	23,023	28.57%	7,713	27,000	2,000
510	Supplies	2,496	2,531	76.53%	1,913	2,500	2,500
<b>Total Guidance Services - 2120</b>		<b>\$1,198,058</b>	<b>\$1,330,265</b>	<b>43.98%</b>	<b>\$ 574,657</b>	<b>\$1,306,700</b>	<b>\$1,318,500</b>

**Health Services - 2130**

*Physical and mental health services which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental, and nursing services.*

<b>Object</b>	<b>Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2018/19 as of Nov 30th</b>	<b>2018/19 Budget</b>	<b>2019/20 Estimate</b>
100	Salaries	\$ 231,210	\$ 268,459	30.77%	\$ 86,163	\$ 280,000	\$ 284,000
211/221	Retirement	27,333	31,775	33.89%	11,185	33,000	33,400
240-259	Insurance Benefits	3,486	4,013	26.57%	1,329	5,000	5,000
260	Worker's Compensation	-	-	0.00%	-	1,000	-
430/441	Professional Development/Telephone	8,617	7,195	34.81%	2,436	7,000	500
514	Supplies	2,588	2,623	45.93%	1,148	2,500	2,500
<b>Total Health Services - 2130</b>		<b>\$ 273,235</b>	<b>\$ 314,065</b>	<b>31.13%</b>	<b>\$ 102,261</b>	<b>\$ 328,500</b>	<b>\$ 325,400</b>

**Psychological Services - 2140**

*Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and behavioral evaluation, planning and managing a program of psychological services, including psychological counseling for pupils, and the staff and parents (when necessary for pupil's benefit).*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 219,176	\$ 299,977	42.45%	\$ 128,627	\$ 303,000	\$ 307,000
211/221	Retirement	30,831	42,751	42.74%	19,234	45,000	45,600
240-259	Insurance Benefits	67,445	87,634	43.01%	37,846	88,000	94,000
260	Worker's Compensation	(127)	-	0.00%	-	500	-
410	Contracted Services	79,916	84,248	59.29%	50,399	85,000	99,000
431	Travel	1,290	979	21.36%	278	1,300	1,300
432	Professional Meetings	1,071	-	0.00%	-	1,000	-
441/449	Telephone/Cellular phones	17,234	14,390	40.61%	4,873	12,000	1,000
510	Supplies	39,402	28,053	48.89%	14,668	30,000	30,000
640	New Equipment	-	-	N/A	-	-	-
<b>Total Psychological Services - 2140</b>		<b>\$ 456,237</b>	<b>\$ 558,030</b>	<b>45.23%</b>	<b>\$ 255,925</b>	<b>\$ 565,800</b>	<b>\$ 577,900</b>

**Speech and Hearing Services - 2150**

*Those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 426,922	\$ 399,780	40.98%	\$ 190,560	\$ 465,000	\$ 471,000
211	Retirement	60,752	57,761	42.56%	28,090	66,000	67,000
240-249	Insurance Benefits	104,510	132,408	38.21%	51,588	135,000	144,000
260	Worker's Compensation	-	-	0.00%	-	1,800	-
410/413	Audiologist Services (non-residents)	22,877	28,516	11.65%	9,147	78,500	78,500
431/432	Travel/Professional Meetings	2,249	27	88.00%	1,760	2,000	2,000
510	Supplies	3,523	2,533	31.77%	635	2,000	2,000
640	New Equipment	-	-	N/A	-	-	-
<b>Total Speech and Hearing Services - 2150</b>		<b>\$ 620,835</b>	<b>\$ 621,024</b>	<b>37.56%</b>	<b>\$ 281,780</b>	<b>\$ 750,300</b>	<b>\$ 764,500</b>

**Attendance/Substance Abuse/Disability Services - 2170 & 2180**

*Those activities which have as their purpose the improvement of the attendance of pupils at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school, and community.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 124,863	\$ 126,614	29.87%	\$ 39,433	\$ 132,000	\$ 133,500
221	Retirement	15,168	15,544	28.63%	5,726	20,000	20,000
250-259	Insurance Benefits	19,881	21,475	42.61%	10,226	24,000	25,000
260	Worker's Compensation	-	-	0.00%	-	500	-
415/439/449	Contracted Services/Cell phones	885	687	12.71%	254	2,000	900
510	Supplies	-	-	0.00%	-	200	200
<b>Total Attend./Substance Abuse Services - 2170/2180</b>		<b>\$ 160,796</b>	<b>\$ 164,320</b>	<b>31.14%</b>	<b>\$ 55,638</b>	<b>\$ 178,700</b>	<b>\$ 179,600</b>
<b>TOTAL SUPPORT SERVICES - PUPIL - 2100's</b>		<b>\$2,709,161</b>	<b>\$2,987,705</b>	<b>40.58%</b>	<b>\$1,270,261</b>	<b>\$3,130,000</b>	<b>\$3,165,900</b>

**SUPPORT SERVICES - INSTRUCTIONAL**

**Instructional Staff Services - 2210**

*Those activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging & learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development & understanding, staff training, etc.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
111/141	Supervisors/Aides Salary	\$ 455,169	\$ 378,075	30.19%	\$ 135,566	\$ 449,000	\$ 454,000
211/221	Retirement	84,324	59,072	25.90%	24,860	96,000	90,000
231/239	FEA Tuition/Professional Dues	212,278	210,219	27.68%	59,502	215,000	215,000
240-259	Insurance Benefits	59,766	40,226	22.86%	15,318	67,000	67,000
260	Worker's Compensation	-	-	0.00%	-	1,000	-
410	Millstream Contract/ESC Excess Costs	294,708	280,404	88.76%	199,716	225,000	225,000
412	District In-Service/Drug Testing	11,317	9,142	-6.88%	(660)	9,600	9,600
431	Travel	1,629	1,167	10.16%	152	1,500	1,500
432/439	Professional Meeting	474	2,290	39.95%	999	2,500	2,500
441/449	Telephones/Cellular phones	8,617	7,195	35.40%	2,478	7,000	1,000
510	Supplies	1,798	869	-1.63%	(33)	2,000	2,000
<b>Total Instructional Staff Services - 2210</b>		<b>\$ 1,130,081</b>	<b>\$ 988,658</b>	<b>40.71%</b>	<b>\$ 437,898</b>	<b>\$ 1,075,600</b>	<b>\$ 1,067,600</b>

**Educational Media Services - 2220**

*Those activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, or experiences used for teaching and learning purposes. These include preprinted and non-printed sensory materials.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 317,057	\$ 325,794	35.31%	\$ 116,893	\$ 331,000	\$ 335,000
211/221	Retirement	39,209	40,654	36.66%	15,763	43,000	43,500
240-259	Insurance Benefits	69,260	86,024	41.02%	37,740	92,000	98,000
260	Worker's Compensation	-	-	0.00%	-	1,000	-
432	Professional Meetings	-	-	0.00%	-	400	400
441	Telephones	8,617	7,195	34.81%	2,436	7,000	1,000
530	Supplies	29,178	31,535	38.98%	10,134	26,000	27,000
640	Audio Visual/New Equipment	8,294	8,050	10.53%	1,000	9,500	9,500
<b>Total Educational Media - 2220</b>		<b>\$ 471,616</b>	<b>\$ 499,252</b>	<b>36.08%</b>	<b>\$ 183,966</b>	<b>\$ 509,900</b>	<b>\$ 514,400</b>

**Technology & Other Support Services - 2240 & 2290**

*Those activities, such as Technology other than Support Services-Instructional Staff, not classified above.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 397,180	\$ 416,545	42.25%	\$ 173,225	\$ 410,000	\$ 415,000
211/221	Retirement	88,235	98,369	61.38%	60,762	99,000	99,000
240-260	Insurance Benefits/Worker's Comp	77,775	81,279	45.43%	38,618	85,000	91,000
439	Tech Dept. Prof Development	6,939	12,560	85.42%	4,698	5,500	5,500
<b>Total Other Support Services - 2240 &amp; 2290</b>		<b>\$ 570,128</b>	<b>\$ 608,752</b>	<b>46.26%</b>	<b>\$ 277,303</b>	<b>\$ 599,500</b>	<b>\$ 610,500</b>

<b>TOTAL SUPPORT SERVICES - INSTR. - 2200's</b>		<b>\$ 2,171,825</b>	<b>\$ 2,096,661</b>	<b>41.15%</b>	<b>\$ 899,167</b>	<b>\$ 2,185,000</b>	<b>\$ 2,192,500</b>
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**Board of Education - 2310**

*The activities of the elected or appointed body which have been created according to state law in a given administrative unit.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
418	Legal Service	\$ 101,701	\$ 94,641	56.93%	\$ 48,392	\$ 85,000	\$ 105,000
439	Service Fund	2,223	2,123	10.00%	1,850	18,500	18,500
446	Advertising	11,576	16,252	104.66%	18,315	17,500	57,500
460	Printing	1,987	740	22.57%	564	2,500	2,000
510	Supplies (formerly Goal 2/Virtues)	329	340	0.00%	-	1,000	1,000
841	Memberships and Fees/Civil Service Fee	39,507	42,305	12.81%	5,125	40,000	15,000
846	Election Expense	-	11,198	0.00%	-	12,000	12,000
847	Advertising Delinquent Taxes	1,026	2,078	0.00%	-	2,500	2,500
851/864	Liability Insurance	25,997	28,391	89.89%	25,170	28,000	29,000
870	Taxes and Assessments (HS project)	7,831	-	0.00%	-	500	500
<b>Total Board of Education - 2300</b>		<u>\$ 192,177</u>	<u>\$ 198,067</u>	47.91%	<u>\$ 99,416</u>	<u>\$ 207,500</u>	<u>\$ 243,000</u>

**Executive Administrative Services - 2410**

*Those activities associated with overall administrative responsibility for the entire school district (e.g. Supt, Asst Supt, Special*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 399,011	\$ 459,704	43.41%	\$ 221,407	\$ 510,000	\$ 516,000
211/221	Retirement	99,174	119,376	49.50%	61,874	125,000	126,500
239-259	Insurance & Other Benefits	71,310	71,655	46.49%	37,190	80,000	84,000
260	Worker's Compensation	-	-	0.00%	-	1,000	-
410	Copiers/Postage Meter/UPS	38,306	33,692	29.40%	16,169	55,000	50,000
415	Consultants (includes BWC Coordinator)	58,704	18,197	5.34%	1,068	20,000	40,000
431	Mileage/Travel	2,642	2,388	38.79%	1,358	3,500	3,500
432	Professional Meetings	10,668	8,700	32.90%	2,566	7,800	8,000
441/443/449	Telephone/Postage/Cellular phones	23,443	19,750	31.72%	6,344	20,000	10,000
512	Supplies and Materials	3,057	4,305	19.29%	1,350	7,000	7,000
640/740	Replacement Equipment	(95)	-	0.00%	-	2,000	2,000
850	Bond	-	-	N/A	-	-	-
<b>Total Executive Administrative Services - 2410</b>		<u>\$ 706,220</u>	<u>\$ 737,767</u>	42.02%	<u>\$ 349,326</u>	<u>\$ 831,300</u>	<u>\$ 847,000</u>

**Administrative Principals and Offices - 2420**

*Activities concerned with administration for a single school or group of schools, said group not comprising the entire district.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
111/131	Principal/Secretary Salaries	\$2,013,988	\$2,232,414	42.20%	\$ 964,328	\$2,285,000	\$2,313,000
211/221	Retirement	507,075	579,564	46.63%	275,609	591,000	599,000
231/239	Tuition/Professional Dues	8,261	4,747	11.55%	1,040	9,000	9,000
240-259	Insurance Benefits	483,980	511,339	41.69%	229,292	550,000	588,000
260	Worker's Compensation	-	-	0.00%	-	1,000	-
410	Contracted Services	272,187	38,771	0.00%	-	10,000	10,000
431	Mileage/Travel	651	-	0.00%	-	500	500
432	Professional Meetings	6,522	5,727	15.77%	1,577	10,000	9,000
441/449	Telephones/Cellular phones	97,999	77,706	43.78%	26,266	60,000	6,000
443	Postage	14,663	7,953	31.52%	6,303	20,000	18,000
512	Supplies	40,138	48,856	48.91%	22,989	47,000	47,000
640	New Equipment	3,000	-	0.00%	-	5,000	5,000
<b>Total Administrative Principals and Offices - 2420</b>		<u>\$3,448,465</u>	<u>\$3,507,077</u>	42.56%	<u>\$1,527,403</u>	<u>\$3,588,500</u>	<u>\$3,604,500</u>
<b>TOTAL ADMINISTRATION - 2400's</b>		<u>\$4,154,685</u>	<u>\$4,244,844</u>	42.46%	<u>\$1,876,730</u>	<u>\$4,419,800</u>	<u>\$4,451,500</u>

**Fiscal Services - 2500**

*Those activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, auditing, and fiscal services rendered by persons in the treasurer's stead, e.g., those collecting and depositing funds. This is normally related to the treasurer's operational unit.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
141	Salaries	\$ 372,752	\$ 414,642	43.86%	\$ 177,624	\$ 405,000	\$ 410,000
221	Retirement	74,151	78,395	55.58%	47,245	85,000	86,000
250-259	Insurance Benefits	89,438	97,428	37.57%	39,449	105,000	112,000
260	Worker's Compensation	-	-	0.00%	-	1,000	-
410/418	Contracted Services/Audit/Fixed Assets	96,428	84,292	48.64%	43,289	89,000	90,000
433/434	Mileage/Travel	3,440	2,318	95.14%	2,664	2,800	2,800
441	Telephones	7,131	10,073	43.16%	3,452	8,000	1,000
510	Office Supplies	4,629	5,958	54.85%	3,291	6,000	6,000
640	New Equipment	-	3,824	0.00%	-	5,000	5,000
844	County Bd of Ed (SF3 offset)	42,565	41,543	38.38%	17,272	45,000	45,000
845	Auditor and Treasurer Fee	626,697	623,311	39.49%	256,713	650,000	650,000
853	Fiscal Services Bond	-	-	0.00%	-	750	750
<b>Total Fiscal Services - 2500</b>		<u>\$1,317,231</u>	<u>\$1,361,783</u>	42.14%	<u>\$ 591,000</u>	<u>\$1,402,550</u>	<u>\$1,408,550</u>

**Operations and Maintenance - 2700**

*Those activities concerned with keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings & equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
<b>BOARD ACCOUNTS:</b>							
141	Salaries	\$ 2,331,770	\$ 2,261,743	42.31%	\$ 918,058	\$ 2,170,000	\$ 2,217,000
221	Retirement	351,124	363,873	58.54%	210,727	360,000	396,000
250-259	Insurance Benefits	650,033	666,309	43.69%	301,482	690,000	736,000
260	Worker's Compensation	-	-	0.00%	-	25,000	-
282	Unemployment Comp.	164	539	0.93%	139	15,000	15,000
424	Property Insurance	92,457	94,327	30.61%	32,144	105,000	105,000
426	Lease of FHS Addition (through 2014)	-	-	N/A	-	-	-
441/449	Telephone/Cellular phones	35,551	27,581	34.92%	8,730	25,000	5,000
451	Electricity	778,128	840,789	43.97%	329,801	750,000	615,000
452	Water and Sewage	103,480	95,481	39.54%	39,542	100,000	100,000
453	Fuel - Natural Gas	112,485	148,116	37.32%	54,108	145,000	147,000
853/890	Bond/District Safety Program	2,948	2,167	8.30%	2,075	25,000	20,000
<b>Sub-Total Board Accounts</b>		<u>4,458,139</u>	<u>4,500,925</u>	<u>43.01%</u>	<u>1,896,806</u>	<u>4,410,000</u>	<u>4,356,000</u>
<b>OPERATION ACCOUNTS:</b>							
410	Maintenance & District Project Contracts	559,186	154,319	61.65%	25,276	41,000	41,000
415	Maint. Supvr's thru ESC & Cenergistic	222,298	224,222	22.93%	52,225	227,800	176,400
420	Laundry/Mats	14,563	15,182	44.88%	6,732	15,000	16,000
422	Trash	32,614	32,851	54.84%	18,647	34,000	34,000
423	Building/Equipment Repair	27,742	(189,952)	417.90%	125,371	30,000	30,000
425	Rentals	17,662	19,450	49.63%	9,925	20,000	20,000
426	Lease of part of Admin Offices	88,125	67,500	0.00%	-	67,500	70,875
431	Mileage	6,944	6,715	29.30%	2,198	7,500	7,500
434	Professional Meetings	582	875	0.00%	-	1,500	1,000
510	FHS Security & Parking Supplies	1,415	966	0.00%	-	983	1,000
511	Office Supplies	3,754	2,145	33.22%	840	2,527	2,600
516	Cenergistics Software	6,650	2,593	100.00%	2,593	2,593	2,593
570	Custodial Supplies	75,794	77,232	21.64%	18,394	85,000	85,000
571	Grounds Supplies	53,795	39,113	28.51%	15,678	55,000	55,000
572	Building Supplies	161,315	143,296	40.48%	64,767	160,000	160,000
573	Equipment Supplies	10,609	17,353	79.96%	6,397	8,000	8,000
580	Vehicle Supplies/Fuel	45,915	39,108	24.72%	14,835	60,000	55,000
620	District Building Projects	457,758	158,440	N/A	-	-	-
640/650	New Equipment/Vehicles	16,474	5,290	N/A	-	-	-
<b>Sub-Total Operation Accounts</b>		<u>1,803,196</u>	<u>816,699</u>	<u>44.46%</u>	<u>363,876</u>	<u>818,403</u>	<u>765,968</u>
<b>Total Operations and Maintenance - 2700</b>		<u>\$ 6,261,335</u>	<u>\$ 5,317,623</u>	<u>43.24%</u>	<u>\$ 2,260,682</u>	<u>\$ 5,228,403</u>	<u>\$ 5,121,968</u>



**Transportation - 2800**

*Those activities concerned with the conveyance of individuals to and from school, as provided by state law. It includes trips between home and school, and trips to school activities.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
141	Salaries	\$1,379,587	\$1,411,667	37.91%	\$ 552,301	\$1,457,000	\$1,491,000
221	Retirement	213,880	227,480	56.30%	128,369	228,000	232,000
250-259	Insurance Benefits	351,971	322,757	41.82%	148,454	355,000	379,000
260	Worker's Compensation	-	-	0.00%	-	9,000	-
410	Contract Services	9,745	9,464	14.12%	706	5,000	9,000
413	Medical Inspections	10,880	8,044	68.13%	8,176	12,000	12,000
423	Repairs to Buses	(373)	-	0.00%	-	25,000	25,000
424	Insurance	24,996	26,050	68.06%	17,016	25,000	26,000
425	Lease Payment/Rental of Vans	-	-	N/A	-	-	-
431	Mileage	777	69	26.41%	132	500	500
439	Professional Meetings	2,954	3,290	4.43%	155	3,500	3,500
440	Van Certifications/License Renewal	835	512	11.31%	226	2,000	1,000
441/449	Telephones/Cellular phones	2,257	4,865	46.11%	1,845	4,000	4,000
481	Contract Transportation	5,825	-	0.00%	-	6,000	6,000
511/581	Materials for Buses	202,938	205,791	42.39%	82,658	195,000	199,000
582/583	Fuel/Tires	159,074	203,384	28.53%	64,189	225,000	210,000
640	Capital Outlay (Van or Bus Replacement)	189,900	-	N/A	-	-	-
660 (9194)	Bus Replacement	238,497	-	N/A	-	-	-
890	Bus Driver Abstract	-	-	0.00%	-	1,000	1,000
<b>Total Transportation - 2800</b>		<u>\$2,793,742</u>	<u>\$2,423,373</u>	39.34%	<u>\$1,004,226</u>	<u>\$2,553,000</u>	<u>\$2,599,000</u>

**Informational Services - 2900**

*Those activities, other than general administration, which support each of the other instructional and supporting services programs, including planning, research, development, evaluation, information staff, statistical, and data processing services.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
141	Salaries (Partial State Funds EMIS)	\$ 92,144	\$ 97,152	39.93%	\$ 42,323	\$ 106,000	\$ 107,500
221	Retirement	26,531	29,544	59.17%	15,975	27,000	30,000
250-259	Insurance Benefits	20,173	21,698	49.30%	10,354	21,000	22,500
260	Worker's Compensation	-	-	0.00%	-	1,000	-
410	Printing-Calendar & Brochures & Forms	6,816	12,665	65.98%	11,547	17,500	17,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	4,669	-	0.00%	-	10,500	10,500
431	Mileage/Professional Development	1,705	1,417	33.32%	666	2,000	2,000
512	Supplies for Publications	75	30	0.00%	-	3,000	3,000
640	Equipment	-	-	N/A	-	-	-
<b>Total Informational Services - 2900</b>		<u>\$ 152,113</u>	<u>\$ 162,506</u>	43.01%	<u>\$ 80,865</u>	<u>\$ 188,000</u>	<u>\$ 193,000</u>

**EXTRA CURRICULAR ACTIVITIES**

**Academic and Subject Oriented - 4100**

*A combination of subject matter and experiences, usually not provided in a regular class, designed for pupils who wish to pursue satisfying individual/group interest & study in specific aspects of the subject matter provided in a regular class. Frequently emphasized are opportunities for pupils which will enrich their regular classroom and personal lives. Included in this category are Academic and Subject Oriented Activities; Language Oriented Activities; Music Oriented Activities; and Honor Societies.*

<b>Object</b>	<b>Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2018/19 as of Nov 30th</b>	<b>2018/19 Budget</b>	<b>2019/20 Estimate</b>
113	Supplemental Salaries	\$ 107,660	\$ 115,811	33.07%	\$ 39,025	\$ 118,000	\$ 119,500
211/221	Retirement	14,835	16,370	34.03%	5,445	16,000	16,500
240-259	Insurance Benefits	1,499	1,632	27.46%	549	2,000	2,000
260	Worker's Compensation	-	-	0.00%	-	600	-
410/640	Equipment	-	-	0.92%	46	5,000	5,000
891	Student Activity Payments	22,351	19,542	22.90%	5,724	25,000	25,000
<b>Total Academic and Subject Oriented - 4100</b>		<u>\$ 146,346</u>	<u>\$ 153,355</u>	30.49%	<u>\$ 50,789</u>	<u>\$ 166,600</u>	<u>\$ 168,000</u>

**Sports-Oriented - 4500**

*Athletics and sports are activities offered to students on a voluntary basis, that provide opportunities for developing physical and mental fitness in competitive situations. Students are offered opportunities to improve their knowledge, attitudes, and judgments useful to enjoyment, health, and safety, and citizenship. These activities are usually planned for enriching the regular classes and lives of the students.*

<b>Object</b>	<b>Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2018/19 as of Nov 30th</b>	<b>2018/19 Budget</b>	<b>2019/20 Estimate</b>
113	Supplemental Salaries	\$ 593,441	\$ 609,616	42.88%	\$ 257,284	\$ 600,000	\$ 607,500
211/221	Retirement	97,251	102,492	43.01%	47,315	110,000	110,000
240-259	Insurance Benefits	8,369	8,721	24.49%	3,673	15,000	15,000
260	Worker's Compensation	-	-	0.00%	-	1,000	-
282	Unemployment	-	127	0.00%	-	900	900
410/441	Contracted Services/Telephone	10,341	20,432	29.48%	5,897	20,000	20,000
<b>Total Sports Oriented Activities - 4500</b>		<u>\$ 709,402</u>	<u>\$ 741,387</u>	42.06%	<u>\$ 314,169</u>	<u>\$ 746,900</u>	<u>\$ 753,400</u>

**School and Public Co-Curricular Activities - 4600**

*Included here are civic & social oriented activities organized primarily to provide for the participation of pupils in experiences which relate to the the governmental bodies, citizen involvement, & school service.*

<b>Object</b>	<b>Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2018/19 as of Nov 30th</b>	<b>2018/19 Budget</b>	<b>2019/20 Estimate</b>
113	Supplemental Salaries	\$ 53,894	\$ 49,663	23.70%	\$ 14,218	\$ 60,000	\$ 60,000
211/221	Retirement	7,390	7,077	23.19%	2,087	9,000	9,000
240-259	Insurance Benefits	9,494	9,404	8.99%	180	2,000	2,000
260	Worker's Compensation	-	-	0.00%	-	400	-
410/441	Contracted Services/Telephone	8,617	7,195	24.36%	2,436	10,000	8,000
853	Miscellaneous Objects	-	-	N/A	-	-	-
<b>Total School and Public Activities - 4600</b>		<u>\$ 79,395</u>	<u>\$ 73,339</u>	23.24%	<u>\$ 18,921</u>	<u>\$ 81,400</u>	<u>\$ 79,000</u>

**Architect Services - 5300**

*The activities of architects & engineers related to acquiring and improving sites & improving buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the district's property.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
423	Fee	\$ 27,106	\$ -	0.00%	\$ -	\$ 5,000	\$ 5,000
<b>Total Site and Architect - 5300</b>		<u>\$ 27,106</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

**Debt Service - 6100**

*Transactions primarily for the purpose of discharging the school district's commitment for interest and principal on debt. The debt below is for a 2005 House Bill 264 energy conservation loan. Savings on utility costs from the energy conservation improvements are used to payoff the debt and interest. 4.297% debt due through Nov 2010 was paid off early in 2008.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
814	HB264 Loan Principal through Nov. 2010	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
824	HB264 Loan Interest at 4.297%	-	-	N/A	-	-	-
<b>Total Debt Service - 6100</b>		<u>\$ -</u>	<u>\$ -</u>	N/A	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Transfers, Advances, and Refund of Prior Year - 7200, 7400 & 7500**

*Transactions not properly classified as expenditures but still requiring budgetary control.*

Object	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
910	Transfers (Press Box 007-9130)	\$ -	-	N/A	\$ -	\$ -	\$ -
	Transfers (PI 003-9031)	-	-	N/A	-	-	-
	Transfers (EMIS 432-9004)	-	-	N/A	-	-	-
	Transfers (Misc)	-	1,000,000	0.00%	-	50,000	50,000
	<i>Sub-Total Transfers</i>	<u>-</u>	<u>1,000,000</u>	0.00%	<u>-</u>	<u>50,000</u>	<u>50,000</u>
920	Advances (PI 003-9031 or 9030)	-	-	N/A	-	-	-
	Advances (Donnell Field 007-9080)	-	-	N/A	-	-	-
	Advances (Food Service 006-9060)	-	-	0.00%	-	20,000	20,000
	Advances (Millstream 014)	-	-	N/A	-	-	-
	Advances (Flood Fund 014-9140)	-	-	N/A	-	-	-
	Advances (State & Federal Funds)	70,000	-	0.00%	-	30,000	30,000
	<i>Sub-Total Advances</i>	<u>70,000</u>	<u>-</u>	0.00%	<u>-</u>	<u>50,000</u>	<u>50,000</u>
930	Refund of Prior Year Receipt	-	760	83.00%	20,335	24,500	24,500
<b>Total Transfers, Advances &amp; Refund - 7000</b>		<u>\$ 70,000</u>	<u>\$ 1,000,760</u>	16.33%	<u>\$ 20,335</u>	<u>\$ 124,500</u>	<u>\$ 124,500</u>
<b>GRAND TOTAL GENERAL FUND</b>		<u>\$ 63,164,649</u>	<u>\$ 63,027,878</u>	41.71%	<u>\$ 26,511,970</u>	<u>\$ 63,557,053</u>	<u>\$ 63,708,317</u>

GENERAL FUND APPROPRIATIONS BY FUNCTION

Function	Description	2016/17 Actual	2017/18 Actual	Percent to date	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate
1100	Instruction	\$ 25,398,120	\$ 25,243,434	42.99%	\$ 10,921,762	\$ 25,405,000	\$ 25,664,000
1200	Special Instruction	7,339,001	8,023,525	43.97%	3,650,871	8,303,400	8,429,300
1300	Vocational Instruction	3,193,555	2,963,187	42.90%	1,319,209	3,075,000	3,089,700
1900	Other Instruction	6,449,457	6,036,328	33.68%	2,133,566	6,335,000	6,020,000
2100	Support Services - Pupil	2,709,161	2,987,705	40.58%	1,270,261	3,130,000	3,165,900
2200	Support Services - Instructional	2,171,825	2,096,661	41.15%	899,167	2,185,000	2,192,500
2300	Board of Education	192,177	198,067	47.91%	99,416	207,500	243,000
2400	Administration	4,154,685	4,244,844	42.46%	1,876,730	4,419,800	4,451,500
2500	Fiscal Services	1,317,231	1,361,783	42.14%	591,000	1,402,550	1,408,550
2700	Operation and Maintenance	6,261,335	5,317,623	43.24%	2,260,682	5,228,403	5,121,968
2800	Transportation	2,793,742	2,423,373	39.34%	1,004,226	2,553,000	2,599,000
2900	Informational Services	152,113	162,506	43.01%	80,865	188,000	193,000
4100	Extra-Curr. Act.-Academic & Subject	146,346	153,355	30.49%	50,789	166,600	168,000
4500	Extra-Curr. Act.-Sports Oriented	709,402	741,387	42.06%	314,169	746,900	753,400
4600	Extra-Curr. Act.-School & Public	79,395	73,339	23.24%	18,921	81,400	79,000
5300	Architect Services	27,106	-	0.00%	-	5,000	5,000
6100	Debt Service	-	-	N/A	-	-	-
7200	Transfers	-	1,000,000	0.00%	-	50,000	50,000
7400	Advances	70,000	-	0.00%	-	50,000	50,000
7500	Refund of Prior Year	-	760	83.00%	20,335	24,500	24,500
<b>Total Appropriations</b>		<u>\$ 63,164,649</u>	<u>\$ 63,027,878</u>	41.71%	<u>\$ 26,511,970</u>	<u>\$ 63,557,053</u>	<u>\$ 63,708,317</u>

**LOCAL, STATE, AND FEDERAL APPROPRIATIONS BY FUND**

	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>
<b>LOCAL FUNDS:</b>	<b>Actual</b>	<b>Actual</b>	<b>as of Nov 30th</b>	<b>Budget</b>	<b>Estimate</b>
002 Bond Retirement (4 funds)	\$ 4,110,143	\$ 4,111,440	\$ 2,783,168	\$ 4,083,348	\$ 4,118,818
003 Permanent Improvement	814,194	1,981,193	1,279,342	2,980,500	2,955,000
004 Local Share of OSFC Project 2010 Bonds	97,225	239,575	-	395,000	395,000
006 Food Service	1,643,353	1,523,885	606,444	1,800,000	1,800,000
007* Special Trusts (Special Rev/Donnell Stadium)	245,268	166,836	222,097	400,000	400,000
007* Special Trusts (Private Purpose/Scholarship)	13,597	14,550	3,323	45,000	45,000
008 Endow ments (3 funds)	500	45,500	-	30,000	30,000
009 Uniform School Supplies (56 funds)	310,786	320,736	235,858	350,000	350,000
010 OSFC Approved Costs \$57,532,766	-	-	-	-	-
011 Consumer Rotary - Millstream (9 funds)	123,004	129,911	43,165	175,000	175,000
014 Internal Srvcs Rotary - Millstream & Flood	713,621	1,058,502	315,563	921,000	900,000
018 Principal (14 funds)	175,808	202,343	82,740	200,000	200,000
019 Other Grants (15 funds)	306,694	271,972	69,505	383,000	383,000
020 FABSS	214,313	193,601	74,286	210,000	210,000
022 OHSAA Tournaments	52,999	90,597	23,910	198,000	198,000
024 Self -Insurance	8,435,455	9,289,081	4,686,558	9,500,000	10,165,000
034 New Building Maintenance Fund	772,121	413,171	346,270	599,000	599,000
200 Student Managed Activity (64 funds)	107,666	117,633	40,425	180,000	180,000
300 District Managed Activity (47 funds)	663,050	639,693	353,183	699,000	699,000
<i>Sub-total 002-300</i>	<u>18,799,797</u>	<u>20,810,220</u>	<u>11,165,838</u>	<u>23,148,848</u>	<u>23,802,818</u>
<b>STATE FUNDS:</b>					
401 Auxiliary Service	394,394	388,689	154,192	390,000	390,000
416 Teacher Development	-	-	-	-	-
432 Management Information System	-	-	-	-	-
440 Entry Year	-	-	-	-	-
450 Etech (formerly known as School Net)	-	-	-	-	-
451 OneNet Network Connectivity Subsidy	23,400	23,400	-	30,000	30,000
452 School Net Professional Development	-	-	-	1,000	1,000
459 Ohio Reads (12 grants)	-	-	-	-	-
461 Tech Prep Grant	-	-	-	-	-
499 Miscellaneous State (3 grants)	51,295	52,000	26,672	99,000	99,000
<b>FEDERAL FUNDS:</b>					
506 Race to the Top	-	-	-	-	-
516 Idea-B Special Ed	1,283,208	1,093,404	373,105	1,350,000	1,500,000
524 Perkins	209,242	208,685	71,506	195,000	195,000
533 Title II-D Tech (within 599 before FY10)	-	-	-	1,000	1,000
536 Title I Schl Imprvmnt Subsidy A	-	-	-	-	-
537 Title I Schl Imprvmnt Sub G (w/in 572 in FY09)	-	-	-	-	-
542 Nutrition Education	-	-	-	-	-
551 Title III-LEP/Immigrant	17,915	20,488	521	25,000	25,000
572 Title I	1,652,371	1,652,948	434,599	1,359,000	1,359,000
573 Title V Innovative	-	-	-	-	-
584 Title VI-A Safe & Drug-Free	-	-	-	-	-
587 IDEA-Early Childhood Special Ed	19,919	40,955	-	49,000	49,000
588 Telecommunication (E-Rate)	-	-	-	-	-
590 Title II-A Teacher & Principal	203,086	189,778	91,645	185,000	185,000
599 Miscellaneous Federal	-	125,730	55,397	169,000	169,000
<i>Sub-total 401-599</i>	<u>3,854,830</u>	<u>3,796,077</u>	<u>1,207,637</u>	<u>3,853,000</u>	<u>4,003,000</u>
<b>Total Local, State and Federal Funds</b>	<u>\$ 22,654,627</u>	<u>\$ 24,606,297</u>	<u>\$ 12,373,475</u>	<u>\$ 27,001,848</u>	<u>\$ 27,805,818</u>
<b>GRAND TOTAL ALL FUNDS</b>	<u><b>\$ 85,819,276</b></u>	<u><b>\$ 87,634,174</b></u>	<u><b>\$ 38,885,445</b></u>	<u><b>\$ 90,558,901</b></u>	<u><b>\$ 91,514,135</b></u>

**PERMANENT IMPROVEMENTS - FUND 003**

Annual transfer of 1.5 mills of 4.9 mill 3-year levy from general fund  
 from January 2005 through December 2007 (003-9031)  
 Build America Bonds interest subsidy began in 2011

	2016/17 Actual	2017/18 Actual	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate	
<b>Balance July 1</b>	\$ 468,344	\$ 560,170	\$ 164,845	\$ 164,845	\$ 15,845	<b>Balance July 1</b>
Transfers In	-	-	-	-	-	Transfers In
Interest	2,034	3,382	-	1,000	-	Interest
Miscellaneous	108,298	234,824	245,268	200,000	182,500	Miscellaneous
<b>Total Revenue</b>	<b>110,331</b>	<b>238,206</b>	<b>245,268</b>	<b>201,000</b>	<b>182,500</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>578,676</b>	<b>798,376</b>	<b>410,113</b>	<b>365,845</b>	<b>198,345</b>	<b>Total Balance + Revenue</b>
Architecture & Engineering	-	-	-	-	-	Architecture & Engineering
Building Improvements	9,999	-	-	50,000	-	Building Improvements
Land	-	-	-	-	-	Land
Technology	-	239,477	-	50,000	-	Technology
Other Improvements	-	394,054	175,720	200,000	195,000	Other Improvements
Miscellaneous	8,507	-	-	50,000	-	Miscellaneous
Equipment	-	-	-	-	-	Equipment
<b>Total Expenditures</b>	<b>18,506</b>	<b>633,531</b>	<b>175,720</b>	<b>350,000</b>	<b>195,000</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 560,170</b>	<b>\$ 164,845</b>	<b>\$ 234,393</b>	<b>\$ 15,845</b>	<b>\$ 3,345</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 447,917</b>	<b>\$ 175,720</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>Encumbrances</b>

2.5 Mill Permanent Improvement Levy passed May 2006 (003-9030)

	2016/17 Actual	2017/18 Actual	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate	
<b>Balance July 1</b>	\$ 533,116	\$ 1,868,485	\$ 2,693,984	\$ 2,693,984	\$ 2,110,924	<b>Balance July 1</b>
Property Taxes	2,008,525	2,027,385	886,850	1,981,440	2,000,000	Property Taxes
Interest & Donations	100,000	141,592	-	8,000	-	Interest & Donations
<b>Total Revenue</b>	<b>2,108,525</b>	<b>2,168,977</b>	<b>886,850</b>	<b>1,989,440</b>	<b>2,000,000</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>2,641,641</b>	<b>4,037,461</b>	<b>3,580,834</b>	<b>4,683,424</b>	<b>4,110,924</b>	<b>Total Balance + Revenue</b>
Athletics	13,035	9,175	2,435	15,000	1,500	Athletics
Building Improvements	317,086	383,274	476,956	959,000	1,040,000	Building Improvements
Other Improvements	-	246,201	-	358,500	658,500	Other Improvements
Buses	-	-	91,130	240,000	-	Buses
Music	28,893	18,204	13,986	25,000	25,000	Music
Technology	373,855	401,316	276,748	475,000	475,000	Technology
Textbooks	-	232,727	161,533	270,000	270,000	Textbooks
Transfer to 034 OSFC maintenance	40,288	48,471	-	40,000	40,000	Transfer to 034 OSFC maintenance
Miscellaneous	-	4,109	78,964	190,000	190,000	Miscellaneous
<b>Total Expenditures</b>	<b>773,157</b>	<b>1,343,478</b>	<b>1,101,753</b>	<b>2,572,500</b>	<b>2,700,000</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 1,868,485</b>	<b>\$ 2,693,984</b>	<b>\$ 2,479,081</b>	<b>\$ 2,110,924</b>	<b>\$ 1,410,924</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 552,098</b>	<b>\$ 842,044</b>	<b>\$ 350,822</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>Encumbrances</b>

Central Auditorium Maintenance (003-9039) before FY14/Marathon \$1.1 million donation (003-9032) starting FY14

	2016/17 Actual	2017/18 Actual	2018/19 as of Nov 30th	2018/19 Budget	2019/20 Estimate	
<b>Balance July 1</b>	\$ 144,337	\$ 123,038	\$ 120,184	\$ 120,184	\$ 63,184	<b>Balance July 1</b>
Rental Income	-	-	-	-	-	Rental Income
Donation	-	-	-	-	-	Donation
Interest	1,232	1,331	-	1,000	-	Interest
<b>Total Revenue</b>	<b>1,232</b>	<b>1,331</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>145,569</b>	<b>124,369</b>	<b>120,184</b>	<b>121,184</b>	<b>63,184</b>	<b>Total Balance + Revenue</b>
Equipment/Renovations	22,532	4,185	1,870	58,000	60,000	Equipment/Renovations
Transportation Garage	-	-	-	-	-	Transportation Garage
Miscellaneous	-	-	-	-	-	Miscellaneous
<b>Total Expenditures</b>	<b>22,532</b>	<b>4,185</b>	<b>1,870</b>	<b>58,000</b>	<b>60,000</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 123,038</b>	<b>\$ 120,184</b>	<b>\$ 118,315</b>	<b>\$ 63,184</b>	<b>\$ 3,184</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 7,387</b>	<b>\$ -</b>	<b>\$ 40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Encumbrances</b>

**Statement of Fund Activity**  
(For Fiscal Year Commencing July 1st, 2019)  
**Schedule 3**

	Estimated Unencumbered Balance 7/1/19	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
<b>EXHIBIT I - GENERAL FUND</b>						
General Fund	8,585,000	27,747,286	34,254,377	70,586,663	63,708,317	\$ 6,878,346
<b>TOTAL GENERAL FUND</b>	<b>8,585,000</b>	<b>27,747,286</b>	<b>34,254,377</b>	<b>70,586,663</b>	<b>63,708,317</b>	<b>6,878,346</b>
<b>EXHIBIT II - DEBT SERVICE FUNDS</b>						
002-9123 OSFC 2010A & 2010B Bond Debt	1,020,000	3,468,600	681,200	5,169,800	4,118,818	1,050,982
002-9091 BR-Asbestos Loan DM0090	-	-	-	-	-	-
002-9093 BR-Asbestos Loan DR0087	-	-	-	-	-	-
002-9095 BR-Asbestos Loan EX0114	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>1,020,000</b>	<b>3,468,600</b>	<b>681,200</b>	<b>5,169,800</b>	<b>4,118,818</b>	<b>1,050,982</b>
<b>EXHIBIT III - SPECIAL REVENUE FUNDS</b>						
007 Special Trust (District Programs)	390,000	-	380,000	770,000	400,000	370,000
018 Principal	90,000	-	150,000	240,000	200,000	40,000
019 Other Grants	290,000	-	374,000	664,000	383,000	281,000
034 New Building Maintenance Fund	1,490,000	-	414,021	1,904,021	599,000	1,305,021
300 District Managed Activity	390,000	-	500,000	890,000	699,000	191,000
401 Auxiliary Services	9,000	-	390,000	399,000	390,000	9,000
416 Teacher Development	-	-	-	-	-	-
432 Management Information System	-	-	-	-	-	-
440 Entry Year	-	-	-	-	-	-
451 OneNet Network	-	-	30,000	30,000	30,000	-
452 School Net Professional	-	-	9,000	9,000	1,000	8,000
459 Ohio Reads	-	-	-	-	-	-
461 Tech Prep	-	-	-	-	-	-
499 Miscellaneous State	9,000	-	90,000	99,000	99,000	-
504 Education Jobs Fund Stimulus	-	-	-	-	-	-
506 Race to the Top	-	-	-	-	-	-
516 Part B-IDEA Special Education	19,000	-	1,490,000	1,509,000	1,500,000	9,000
524 Perkins Vocational Education	-	-	195,000	195,000	195,000	-
533 Title II-D Technology Stimulus	-	-	1,000	1,000	1,000	-
551 Title III-LEP/immigrant	-	-	25,000	25,000	25,000	-
572 Title I Targeted Assistance/District-wide	29,000	-	1,400,000	1,429,000	1,359,000	70,000
573 Title V Innovative Programs	-	-	-	-	-	-
584 Title IV-A Safe & Drug Free Schools (SE)	-	-	-	-	-	-
587 IDEA Early Childhood Spec Ed	-	-	49,000	49,000	49,000	-
590 Title II-A Improving Teacher Quality	-	-	185,000	185,000	185,000	-
599 Title II-D Technology/Misc Federal	-	-	169,000	169,000	169,000	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>2,716,000</b>	<b>-</b>	<b>5,851,021</b>	<b>8,567,021</b>	<b>6,284,000</b>	<b>2,283,021</b>
<b>CAPITAL PROJECTS FUNDS</b>						
003 Permanent Improvement Funds	1,500,000	2,000,000	182,500	3,682,500	2,955,000	727,500
004 Local Share of OSFC Project 2010 Bond:	389,000	-	10,000	399,000	395,000	4,000
010 OSFC Approved Costs \$56,423,417	-	-	-	-	-	-
450 SchoolNet	-	-	-	-	-	-
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>1,889,000</b>	<b>2,000,000</b>	<b>192,500</b>	<b>4,081,500</b>	<b>3,350,000</b>	<b>731,500</b>
<b>ENTERPRISE FUNDS</b>						
006 Food Service	190,000	-	2,000,000	2,190,000	1,800,000	390,000
009 Uniform School Supplies	199,000	-	300,000	499,000	350,000	149,000
011 Consumer Rotary - Millstream	50,000	-	125,000	175,000	175,000	-
020 FABSS	90,000	-	170,000	260,000	210,000	50,000
<b>TOTAL ENTERPRISE FUNDS</b>	<b>529,000</b>	<b>-</b>	<b>2,595,000</b>	<b>3,124,000</b>	<b>2,535,000</b>	<b>589,000</b>
<b>INTERNAL SERVICE FUNDS</b>						
014 Internal Services Rotary	129,000	-	815,000	944,000	900,000	44,000
024 Self-Insurance	1,790,000	-	10,000,000	11,790,000	10,165,000	1,625,000
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>1,919,000</b>	<b>-</b>	<b>10,815,000</b>	<b>12,734,000</b>	<b>11,065,000</b>	<b>1,669,000</b>
<b>AGENCY FUNDS</b>						
022 OHSAA Tournaments	-	-	199,000	199,000	198,000	1,000
200 Student Managed Activity	90,000	-	210,000	300,000	180,000	120,000
<b>TOTAL AGENCY FUNDS</b>	<b>90,000</b>	<b>-</b>	<b>409,000</b>	<b>499,000</b>	<b>378,000</b>	<b>121,000</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007 Special Trusts	29,000	-	24,000	53,000	45,000	8,000
008 Endowments*	49,000	-	30,000	79,000	30,000	49,000
<b>TOTAL PRIVATE-PURPOSE TRUST FUNDS</b>	<b>78,000</b>	<b>-</b>	<b>54,000</b>	<b>132,000</b>	<b>75,000</b>	<b>57,000</b>
<b>TOTAL ALL FUNDS</b>	<b>16,826,000</b>	<b>33,215,886</b>	<b>54,852,098</b>	<b>104,893,984</b>	<b>\$ 91,514,135</b>	<b>\$ 13,379,849</b>

\*008 endowment fund contains \$618,000 in principal that is not to be distributed and not reflected in these numbers

**Findlay City School District  
 Hancock County  
 Five Year Forecast for Fiscal Years 2016 through 2023**

	<b>Actual</b>				<b>Forecasted</b>				
	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Average Change	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$25,275,862	\$26,272,789	\$26,849,655	3.1%	\$27,386,648	\$27,934,381	\$28,493,069	\$29,062,930	\$30,044,189
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	23,490,047	24,727,384	24,415,744	2.0%	24,415,744	24,415,744	24,415,744	24,415,744	24,415,744
1.040 Restricted Grants-in-Aid (3200's)	872,197	954,189	875,898	0.6%	875,898	875,898	875,898	875,898	875,898
1.050 Property Tax Allocation (3130)	6,353,530	5,566,873	5,062,556	-10.7%	4,567,556	4,072,556	3,577,556	3,082,556	2,899,556
1.060 All Other Revenues	3,469,685	3,623,670	4,151,224	9.5%	3,911,224	3,891,224	3,871,224	3,851,224	3,831,224
1.070 Total Revenues	59,461,321	61,144,905	61,355,077	1.6%	61,157,070	61,189,803	61,233,491	61,288,352	62,066,611
<b>Other Financing Sources</b>									
2.050 Advances-In	15,000		70,000	0.0%		50,000	50,000	50,000	50,000
2.060 All Other Financing Sources	497,008	89,180	844,577	382.5%	200,000	200,000	200,000	200,000	200,000
2.070 Total Other Financing Sources	512,008	89,180	914,577	421.5%	200,000	250,000	250,000	250,000	250,000
2.080 Total Revenues and Other Financing Sources	59,973,329	61,234,085	62,269,654	1.9%	61,357,070	61,439,803	61,483,491	61,538,352	62,316,611
<b>Expenditures</b>									
3.010 Personnel Services	31,891,466	33,373,840	35,140,671	5.0%	35,117,776	35,268,589	35,691,812	36,120,114	36,553,555
3.020 Employees' Retirement/Insurance Benefits	11,267,409	13,080,083	13,586,893	10.0%	14,198,570	14,679,757	15,288,084	15,834,152	16,304,636
3.030 Purchased Services	12,545,982	11,730,419	10,188,553	-9.8%	10,123,689	10,091,925	10,192,845	10,294,773	10,397,721
3.040 Supplies and Materials	2,308,584	2,261,317	1,989,023	-7.0%	1,797,023	1,797,023	1,797,023	1,797,023	1,797,023
3.050 Capital Outlay	1,341,713	1,880,069	351,443	-20.6%	400,000	400,000	400,000	400,000	400,000
4.300 Other Objects	785,176	768,926	770,535	-0.9%	780,000	790,000	800,000	810,000	810,000
4.500 Total Expenditures	60,140,330	63,094,654	62,027,118	1.6%	62,417,057	63,027,294	64,169,763	65,256,062	66,262,935
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out			1,000,000	0.0%	10,000	10,000	10,000	10,000	10,000
5.020 Advances-Out		70,000		0.0%	50,000	50,000	50,000	50,000	50,000
5.030 All Other Financing Uses			760		2,500	2,500	2,500	2,500	2,500
5.040 Total Other Financing Uses		70,000	1,000,760	0.0%	62,500	62,500	62,500	62,500	62,500
5.050 Total Expenditures and Other Financing Uses	60,140,330	63,164,654	63,027,878	2.4%	62,479,557	63,089,794	64,232,263	65,318,562	66,325,435
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	167,001-	1,930,569-	758,224-	558.4%	1,122,487-	1,649,991-	2,748,773-	3,780,210-	4,008,824-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	13,764,045	13,597,044	11,666,475	-7.7%	10,908,251	9,785,764	8,135,773	5,387,000	1,606,790
7.020 Cash Balance June 30	13,597,044	11,666,475	10,908,251	-10.3%	9,785,764	8,135,773	5,387,000	1,606,790	2,402,033-
8.010 Estimated Encumbrances June 30	2,130,717	1,799,913	1,428,173	-18.1%	1,300,000	1,250,000	1,200,000	1,150,000	1,100,000
10.010 Fund Balance June 30 for Certification of Appropriations	11,466,327	9,866,562	9,480,078	-8.9%	8,485,764	6,885,773	4,187,000	456,790	3,502,033-
<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									
11.300 Cumulative Balance of Replacement/Renewal Levies									
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	11,466,327	9,866,562	9,480,078	-8.9%	8,485,764	6,885,773	4,187,000	456,790	3,502,033-
<b>Revenue from New Levies</b>									
13.010 Income Tax - New									
13.020 Property Tax - New									
13.030 Cumulative Balance of New Levies									
15.010 Unreserved Fund Balance June 30	11,466,327	9,866,562	9,480,078	-8.9%	8,485,764	6,885,773	4,187,000	456,790	3,502,033-

**RATIOS & ANALYSIS**  
 True Days Cash\* = line 10.010 / (line 5.050 / 365 days)  
 Target 15,010 balance to equal 60 days cash\*  
 Amount over (short) of goal of 60 days true cash\*  
 Salary & Benefit Costs / Total Costs (Target Range <= 75%)  
 Salary & Benefit Costs / Total Rev. (Target Range <= 75%)  
 Salary & Benefit Costs / Total Rev. + Unresvd Bal (Target <= 65%)  
 \*The Government Finance Officers Association recommends a minimum of 60 days ( see <http://www.gfoa.org/appropriate-level-unrestricted-fund-balance-general-fund> )  
 See accompanying summary of significant forecast assumptions and accounting policies  
 Includes: General fund, Emergency Levy fund, PBA fund, Textbook fund, Fiscal Stabilization fund & any portion of Debt Service fund related to General fund debt  
 FY2015 70 days  
 FY2016 57 days  
 FY2017 55 days  
 FY2018 50 days  
 FY2019 40 days  
 FY2020 24 days  
 FY2021 3 days  
 FY2022 -19 days  
 9,886,082  
 10,383,231  
 10,360,747  
 10,270,612  
 10,370,925  
 10,558,728  
 10,737,298  
 10,902,811  
 1,580,245  
 (516,668)  
 (880,669)  
 (1,784,848)  
 (3,485,152)  
 (10,280,507)  
 (14,404,845)  
 71.76%  
 73.54%  
 78.93%  
 78.93%  
 79.17%  
 79.37%  
 79.54%  
 79.70%  
 71.96%  
 75.86%  
 78.25%  
 80.38%  
 81.30%  
 82.92%  
 84.43%  
 84.82%  
 60.41%  
 65.34%  
 67.91%  
 73.10%  
 77.63%  
 83.80%  
 89.87%  
 PRINTED: 12/17/2018  
 FOR BOARD APPROVAL: 1/7/2019



FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – December 19, 2018

**REVENUES:**

**1.010-1.020 Property Tax** - Property tax revenues are based on historical growth patterns, including scheduled updates and reappraisals. The District renewed a 4.9 mill operating levy in May 2017 and changed it from a 5-year term to a continuous levy. District voters had also passed a renewal of a 5.9 mill levy in May 2014 and changed it from a 5-year term to a continuous levy. The District no longer has any levies that need to be renewed or replaced. A countywide update occurred in 2013 and will take place again in 2019. A full appraisal occurred in 2016 and will happen again in 2022 with collections occurring in calendar year 2023. The District's total property values are slightly increasing from new construction. Any additional tax revenue collections are due to new growth, expired tax abatements and increased delinquency collections.

Effective tax year 2006, the tangible personal property tax began a four-year phase out from business owners. Reimbursement for the schools was promised as is noted below in line 1.050 from the State. Business owners no longer pay tangible personal property and the State reimbursements going to schools continue to be phased out.

The tangible personal property tax was replaced by the new commercial activity tax (CAT), which is a 0.26% tax on any business' gross receipts in excess of \$1 million. Businesses with gross receipts between \$150,000 and \$1 million will pay a minimum of \$150, while businesses with receipts of less than \$150,000 will not be subject to the CAT.

Prior to 2004, taxpayers with less than \$10,000 in personal property filed a tax return, even though they would not owe any taxes. The State would use the form to reimburse school districts for personal property tax revenues that were not collected based on the filings. The District used to receive 300K for this but now receives \$0.

New levies may be proposed during this time period, and may be needed depending on how much state funding is designated for Findlay City Schools in the next biennial budget. Levy collections are first received in January of the following calendar year in which they were approved.

**1.030 Income Tax** - The District has no income tax collections.

**1.035-1.040 Grants-in-Aid** –The FY16 state formula indicated FCS demographics justified \$22.41 million in basic aid but we were capped at \$21.74 million and thus denied 670K in formula funding. The FY15 formula denied FCS \$2.62 million due to the cap provision. For FY17 Findlay just barely moved off of the cap so we did receive the full amount that the FY17 formula allows given our enrollment and demographics. Per AOS bulletin 2012-08 casino revenue is reflected in line 1.035 (277K in FY14, 275K in FY15, 276K in FY16, 267K in FY17, 273K in FY18). FY19 state funding simulation shows no increase in FY19 because we have declining enrollment but are guaranteed FY18 amount as long as enrollment does not drop more than 5%. The State does a budget every two years so no one knows whether funding will increase or decrease beyond FY19 which is why the assumption reflects flat funding.

**1.050 Property Tax Allocation** – These are taxes paid by the State on behalf of taxpayers (aka rollbacks and homestead credits). Property tax allocation revenues are based on historical growth patterns, including scheduled updates and reappraisals.

Effective tax year 2006, the tangible personal property tax began a four-year phase out. School districts were promised full replacement of this lost tax over the next few years via the school funding formula and direct payments from the State (excluding the inventory taxes that were already scheduled to be eliminated and the first half-mill on bond and emergency levies). In Findlay's case, the direct payments from the State were to be phased out over six (6) years from 2012 through 2017 with a \$1 million reduction each year and they are part of line 1.050. That phase out was paused in FY14 and FY15, but the next biennial budget resumed it at 759K per year beginning with FY16. ODE's latest projections modified our phase out amount to 495K per year beginning with FY18 which is assumed throughout the rest of the forecast. If that rate continues then that will leave a final amount of 183K to be reduced in FY23.

**1.060 All Other Revenues** – FY2018-2022 anticipate lower investment income due to low rates and a declining cash balance. However, the biggest concern is to increase our incoming open enrollment from other districts which is part of this line at about \$6,000 per student. Similarly, the district needs to decrease outgoing open enrollment which sends about \$6,000 per student to other districts and is reflected in line 3.03. FY18 shows a one-time increase from revenue to be collected from the County and the City to be part of our Dark Fiber network.

**2.010 Proceeds from Sale of Notes** - The District does not anticipate any sale of notes.

**2.050 Advances-In** – Revenues received by a fund as a result of a transfer or advance from another fund in anticipation of future revenue. These are monies that were advanced out in previous year(s) and returned back to general fund. Line 2.050 should match the previous year's line 5.020.

**2.060 All Other Financing Sources**—This includes revenue for the sale of assets and refunds of prior year expenditures. Past receipts include SERS refund amounts, BWC rebate checks, Medicaid settlements, and true-up refunds from our gas purchasing consortium. FY18 saw a one-time \$663,186 refund from the county auditor real estate assesment fund. This payment represents previously paid county auditor fees (within line 4.3) for reappraisal and other related work that were not needed by the county auditor's office.

**EXPENDITURES:**

**3.010 Personnel Services** – The amounts for salaries and benefits are based on existing negotiated agreements, which includes a 1% base raise in FY19. There was a 2.5% base salary increase for FY17 followed by an average base increase of 2.7% for teachers and 1.7% for all other employees in FY18. No base salary increases have been assumed for fiscal years beyond FY19. In addition to the base increases, personnel services are projected at 1.2% increases for FY19 and each year beyond to cover experience and education changes net of savings from retiring teachers who are replaced by newer teachers. For FY14 there was a 2.25% increase on the base followed by a 1.5% increase in FY15. FY16 included a 1% raise for OAPSE agreements and 1.5% for teacher and non-union base increases. It is the district's goal to continue to reduce positions if it makes sense in certain situations such as declining enrollment or lack of interest in a particular course. FY18 reflects 3 RIFs at Millstream, as well as 1 RIF at FHS and fewer rehired retirees at FHS due to decreasing enrollment. FY19 reflects 10 fewer teaching positions while FY20 reflects 3 more from declining enrollment and more efficient scheduling, all of which are possible via **attrition**. **FY19 also reflects 9 fewer administrative and support staff positions.** FY19 salaries are reduced 185K for fewer intervention services at the buildings.

**3.020 Employees' Retirement/Insurance Benefits** – FY19 is based on July 2018 total renewal quote of \$10.4 million from Anthem, and 7.0%, 6.0%, 5.0%, and 4.0% increases respectively in the next four years. There is also 598K assumed for Dental/Vision costs and 18.5K for life insurance. Line 3.020 also includes approximately \$160,000 for professional dues reimbursements, \$67,000 for tuition reimbursements, \$90,000 for STRS/SERS 14% contributions for Renhill employees. The remaining benefits (e.g. retirement, Medicare, workers compensation, and unemployment) in line 3.020 are based on 16% of salaries in line 3.010. Line 3.020 reflects a larger employee share of 22.5% since FY17 (20% since mid-FY12), which is covered by higher employee premiums and/or higher deductibles depending on which plan the employee chooses. Starting in FY12 spouses were required to move off of the FCS plan if their employer provided affordable coverage. Starting January 2019 the Original plan **will not be offered**. This is estimated to avoid 380K in annual claims costs and 125K in annual prescription costs. In FY19 the stop loss carrier was switched from Anthem to Sun Life for 205K less.

**3.030-3.040 Purchased Service and Supplies and Materials** – Purchased services, which include contracted substitutes, utilities, repairs, leases, and tuition payments, are forecast to increase by about 1% per year in FY20 through FY23. FY18 includes 366K of additional costs for outgoing open enrollment. Starting in FY18, 300K was no longer made available for district projects. FY15 and FY16 saw larger amounts due to HB264 energy efficiency purchases via Plug Smart. This line includes tuition paid to charter schools for which the Findlay Learning Center is **helping to reduce since FY16. 283K of annual savings from leaving AT&T are anticipated in FY19 (150K) and FY20 (133K) courtesy of the past fiber project.** FY20 includes 210K of savings in electricity costs based on new agreements that are expected to reduce the rates by 30%. Supplies are forecast to remove textbooks in FY18 which will be purchased from Permanent Improvement funds. FY19 assumes a 25% reduction to building budgets.

**3.050 Capital Outlay** – FY16 and FY17 show increases due to the dark fiber technology project with some final payments yet to be made in FY18. Fiscal years FY18 and beyond presumes fewer general fund district projects than in the past.

**4.300 Other Objects** – This line is based on historical patterns and county auditor fees, which increase as collections increase.

**5.010 Operating Transfer-Out** -- \$10,000 is budgeted for miscellaneous transfers. A one-time \$1 million transfer into the health insurance fund took place at the end of FY18 so that fund meets the required reserve level of approximately \$1.7 million. The health insurance fund's balance dropped significantly in FY18 due to a claim that exceeded \$2 million & is still being reviewed with favorable progress to the district.

**5.020 Advances-Out** – Advances are transactions, which withdraw money from one fund to another, in anticipation of future revenue. At most, for the fiscal years 2019-2023, the District anticipates a need to annually advance funds to the Food Service Fund, 006-9060, the Permanent Improvement fund, 003-9030, and/or to miscellaneous state and federal funds in for an amount of no more than \$50,000 to cover cash flow needs. 15K was advanced to fund 506 in FY15 and returned in FY16. 70K was advanced to funds 524 and 572 in FY17 and returned in FY18.

**11.020 Property Tax Renewal** – The District no longer has any general fund levies that will expire. The District has not passed any new operating money since 2004. A PI levy in 2006 and bond levy in 2009 along with replacements and renewals of existing levies have alleviated financial stress on the general fund, but a new levy will likely need to be passed in CY2019 such that collections can begin in FY2020 (i.e. receipts in January 2020).

**RESERVATION OF FUND BALANCE:**

These section 9.000 lines and notes are maintained as part of the forecast but are not shown because they all equal 0 and no longer carry as much relevance. It also makes the forecast easier to read.

9.010 Textbooks and Instructional Materials – The District meets the annual spending requirement for SB345 set-asides. If the District spends monies in the textbook and instructional material set-aside in excess of the required amount for that year, the Board may deduct the excess amount of money from the required deposit in future fiscal years. This requirement was repealed by HB 30 in 2011.

9.020 Capital Improvements - The district budget meets the annual spending requirement for SB345 set-asides. If the District spends monies in the Capital Improvements set-aside in excess of the required amount for that year, the Board may NOT deduct the excess amount of money from the required deposit in future fiscal years.

9.070 Bus Purchases - The District annually spends the allocations provided in these funds. While such subsidies used to be received every year, they stopped many years ago, and there is no expectation that such subsidies will be received in the future based on the current state budget.

**HISTORICAL FLOOD NOTES:** Hancock County sustained major flood damage from large rainfalls at the end of August 2007. The Findlay City Schools had 8 properties that were affected: Central, Washington, Lincoln, Wilson Vance, Northview, and Findlay High School, as well as the Transportation garage and offices, and the softball shed at FHS. Repair and restoration and mitigation exceeded \$3.5 million. The bulk of the damage (over \$3.3 million) occurred at Central Middle School where the district's central offices and records were located in the basement. On August 27, 2007, the Board appropriated \$1.8 million for immediate needs to help clean up and replace what was damaged in the flood. The District qualified for public assistance from FEMA. FEMA covered 75% of the costs, while the State covered about 12.5% and the District covered the remainder.

**County Auditor Budget**

**(General, Permanent Improvement, Library, Other)**

**Schedule 1**

I	II	III	IV	V	VI	VII	VIII
Fund	Purpose	Authorized By Voters On MM/DD/YY	Lewy Type	Number Of Years Lewy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized
General Fund	Operations		Inside	Indefinite			5.3
General Fund	Operations	1976/prior	Operating	Indefinite			28.10
General Fund	Operations	6/3/1980	Operating	Indefinite			4.40
General Fund	Operations	2/4/1986	Operating	Indefinite			4.75
General Fund	Operations	5/4/1993	Operating	Indefinite			4.90
General Fund	Operations	5/6/2014	Operating	Indefinite			5.90
General Fund	Operations	5/2/2017	Operating	Indefinite			4.90
Permanent Imp	Perm Imp	5/2/2006	Perm. Imp.	Indefinite			2.50
		11/3/2009	Bond	28 Years	2009-2036	2010-2037	4.30
<b>Totals</b>							<b>65.05</b>

**Findlay's Effective (Actual) Millage Class I**  
 Calendar Year 2018/Tax Year 2017

**Inside Mills 5.30 mills**

**Continuing Levies 25.64 mills**

Pre 1976	28.10 mills
1980	4.40 mills
1986	4.75 mills
1993	4.90 mills
2015	5.90 mills (5-yr renewed as continuing in May '14)
2015	<u>4.90 mills</u> (5-yr renewed as continuing in May '17)
Total	52.95 mills

**2006 2.5-mill continuous**

**Perm. Imp. Levy 2.40 mills**

**2009 4.3-mill, 27 year**

**Bond Levy 4.20 mills**

Voters passed November 2009. Collections began 2010 at lower 3.43 millage to offset increase taxpayers saw from 5.9 mill levy that was replaced and also began in 2010. CY2011 saw it at 4.24 mills while each year thereafter has been 4.2 mills except CY16 where Auditor set it at 4.19 (always below authorized 4.3 mills)

<b>Total Voted Millage and Inside Millage</b>	<b>65.05 mills</b>
<b>Total Effective Millage.....</b>	<b>37.543 mills</b>
<small>-effective school millage for Commercial/Industrial = 52.937 (down from last year's 53.380)</small>	
<b>Millage counted toward 20-mill floor</b>	<b>30.94 mills</b>
<b>Assessed Valuation (no Tangible Personal Property)</b>	<b>\$817,905,440*</b>

Notes: \*CY2018 increased \$1.3 million.  
 CY2017 reappraisal increased \$33.2 million (+28.8M Res/Ag, +5.5M Public Utility, -1.1M Comm/Ind).  
 CY2016 increased \$10 million (\$5.1 Public Utility). CY2015 increased \$4 million. CY2014 dropped \$2 million.  
 CY2013 increased \$5 million. CY2012 dropped about \$3 million primarily due to Cooper revaluation.  
 CY2011 property values dropped from 805M to 768M where HB920 worked in reverse where effective millage increased such that a couple levies were restored (or maintained) their original millage.

UNIVERSAL MILLAGE = \$35.00 per new mill for every 100K of home market value (i.e. auditor's value) per year.  
 --Was \$30.625 before HB59 removed rollback on new levies & replacements passed after 9/1/13.

**SB345 SET-A-SIDES**

**SB 345 (Effective 7/1/2001)**

	Actual FY2015	Actual FY2016	Actual FY2017	Actual FY2018	Estimate FY2019	Estimate FY2020
Formula	\$ 5,745	\$ 5,800	\$ 5,900	\$ 5,800	\$ 5,700	\$ 5,700
3% of Formula - Base cost per pupil	172	174	177	174	171	171
Student population to be determined by ODE	5,566	5,578	5,537	5,461	5,461	5,461
Spending Requirements	\$ 959,248	\$ 970,509	\$ 980,134	\$ 950,235	\$ 933,852	\$ 933,852

**Instructional Materials (OASBO List)**

Set-aside Cash Balance of July 1, XXXX	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Plus: Spending Requirements	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Minus: Actual Expenditures/Budgeted Estimate	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Set-aside Cash Balance of June 30, XXXX	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed

**Capital Improvements (003 Funds not used above)**

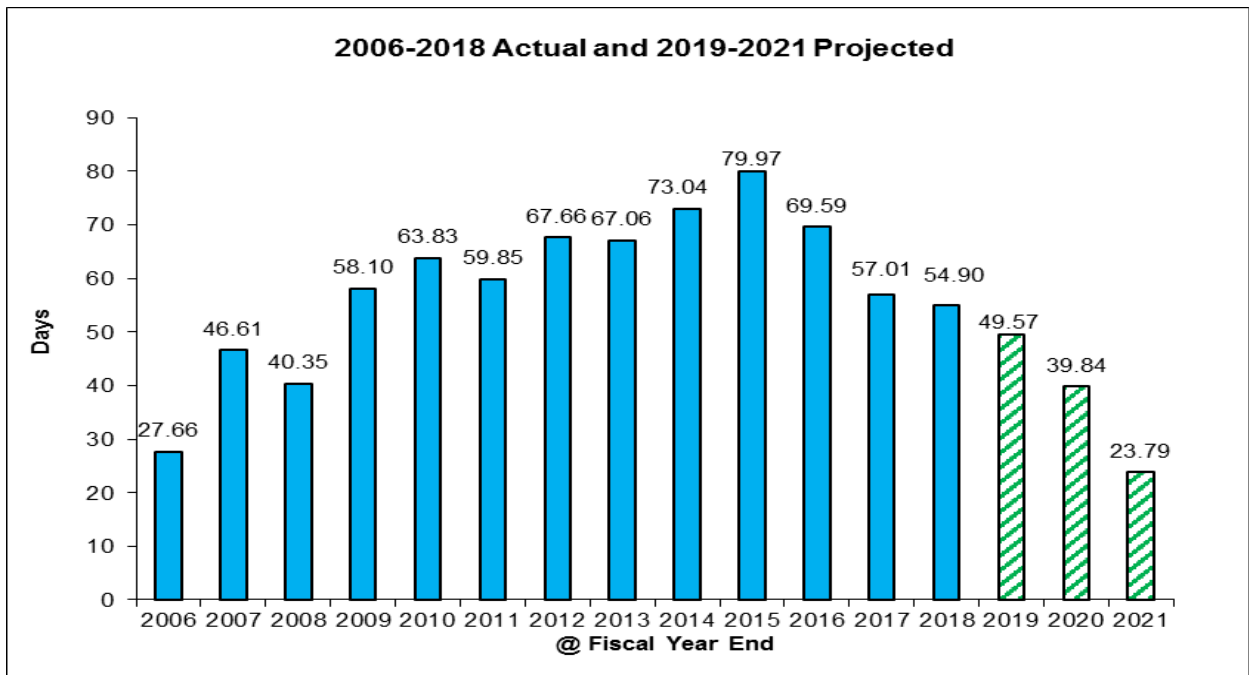
Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	959,248	970,509	980,134	950,235	933,852	933,852
Minus: Actual Expenditures/Budgeted Estimate	5,752,499	5,004,101	1,524,076	1,334,980	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$ (4,793,251)	\$ (4,033,592)	\$ (543,942)	\$ (384,745)	\$ (866,148)	\$ (866,148)

<b>TOTAL REQUIRED RESERVE BALANCES (if any)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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**True Days Cash Ratio**

True Days Cash is the concept that calculates how many days the District can operate with the amount of cash available at the end of the year. The calculation takes the available cash balance at the end of the year and divides it by the year's average daily operating expense as outlined below:

$$\text{True Days Cash Ratio}^* = \frac{\text{Unencumbered Balance}}{\text{Total Expenditures / 365 Days}}$$



\*The GFOA recommends a minimum of 60 days.  
 (see [www.gfoa.org/appropriate-level-unrestricted-fund-balance-general-fund](http://www.gfoa.org/appropriate-level-unrestricted-fund-balance-general-fund))

**County Auditor Budget**  
**VOTED and UNVOTED DEBT OUTSIDE 10 MILL LIMIT**

**Schedule 4**

I	II	III	IV	V	VI
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Fiscal Year	Amount Required To Meet Fiscal Year Principal & Interest Payments
OSFC Project	11/03/09	02/04/10		\$54,192,134.65	\$939,943.88
			12/1/2010	\$53,342,134.65	\$3,738,097.50
			12/1/2011	\$52,442,134.65	\$3,778,660.00
			12/1/2012	\$51,312,134.65	\$3,993,372.50
			12/1/2013	\$50,107,134.65	\$4,044,627.50
			12/1/2014	\$48,887,134.65	\$4,027,165.00
			12/1/2015	\$47,642,134.65	\$4,011,150.00
			12/1/2016	\$46,247,134.65	\$4,110,142.50
			12/1/2017	\$45,560,000.00	\$4,111,440.00
			12/1/2018	\$44,110,000.00	\$4,083,347.50
			12/1/2019	\$42,555,000.00	\$4,118,817.50
			12/1/2020	\$40,955,000.00	\$4,088,475.00
			12/1/2021	\$39,305,000.00	\$4,058,425.00
			12/1/2022	\$37,470,000.00	\$4,154,923.75
			12/1/2023	\$35,575,000.00	\$4,117,455.00
			12/1/2024	\$33,615,000.00	\$4,078,827.50
			12/1/2025	\$31,585,000.00	\$4,038,577.50
			12/1/2026	\$29,480,000.00	\$3,993,587.50
			12/1/2027	\$27,290,000.00	\$3,949,737.50
			12/1/2028	\$25,015,000.00	\$3,900,787.50
			12/1/2029	\$22,655,000.00	\$3,846,737.50
			12/1/2030	\$20,200,000.00	\$3,794,218.75
			12/1/2031	\$17,645,000.00	\$3,737,656.25
			12/1/2032	\$14,990,000.00	\$3,674,843.75
			12/1/2033	\$12,225,000.00	\$3,615,468.75
			12/1/2034	\$9,350,000.00	\$3,549,218.75
			12/1/2035	\$6,355,000.00	\$3,485,781.25
			12/1/2036	\$3,240,000.00	\$3,414,843.75
			12/1/2037	\$0.00	\$3,341,250.00

Findlay City School District  
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[www.findlaycityschools.org](http://www.findlaycityschools.org)

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