

Board of Education Organizational Meeting Minutes
January 8, 2018

The Board of Education met in regular session at 6:00 pm in the Donnell Community Room.

OATH OF OFFICE FOR NEW MEMBERS – Mr. Barnhart administered the oath to Mr. Cooper and Mrs. Russel.

Presiding Officer Robertson 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.

2018-001-001 Approval of Minutes

It was motioned by Mrs. Russel, seconded by Mr. Aldrich to approve the Regular Meeting minutes from December 12, 2017.

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

2018-001-002 Election of 2018 President

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

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

2018-001-003 Election of 2018 Vice President

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

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

OATH OF OFFICE FOR BOARD OFFICERS

“Do you solemnly swear that you will support the Constitution of the United States and the Constitution of the State of Ohio; and that you will faithfully and impartially discharge your duties as President/Vice-President in and for the Findlay City School District, Hancock County, Ohio to the best of your ability, and in accordance with the laws now in effect and hereafter enacted?”

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

2018-001-004 Organizational Meeting Consent Items (A-J)

It was motioned by Mrs. Robertson, seconded by Mr. Cooper 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 8	Donnell Middle School – Community Room (Don W. - DO)
January 31	Millstream Café – (Krista M. - JA)
February 12	Glenwood Middle School – Community Room Board Appreciation (Lyndsey S. - CH)
March 12	Washington (Kelly S. - WH)
April 16	Donnell Middle School – Community Room (Dave B. - WV)
May 7	Glenwood Middle School – Community Room (Janice P. - GW)
May 21	Millstream Café- (Jen T. - BH)
June 11	Washington
June 25	Donnell Middle School – Community Room
July 16	Glenwood Middle School - Community Room
August 6	Millstream Cafe
August 20	Donnell Middle School - Community Room (Kim P. - JF)
September 10	Glenwood Middle School – Community Room (Eric P. - NV)
October 8	Washington (Kathy Y. – Washington)
October 22	Millstream Café- BOE Retreat
November 12	Glenwood Middle School - Community Room (Mike S. - Lincoln)
December 10	Washington

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 & Wahoff – General Council

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 as shown in **EXHIBIT C**.

Roll call: Mrs. Robertson, Mr. Cooper, aye; Mr. Aldrich, aye; Mrs. Russel, 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

Dr. Theis, Bigelow Hill Principal presented a Year in Review and Recognition of the Board. She also thanked the Board for their dedication and welcomed new board members Mr. Cooper and Mrs. Russel. She reminded everyone of the Big Shake coming up February 22, 2018. Dr. Siebenaler Wilson celebrated the Hockey and Basketball Alumni games.

2018-001-005 Acceptance of Grant

It was motioned by Dr. Siebenaler Wilson, seconded by Mrs. Robertson to accept The Findlay-Hancock County Community Foundation grant of \$2057 to Findlay City Schools for the NAEYC Membership and OAEYC’s Annual Conference. This grant is being funded by the Cindy Shoupe Parke Teach & Inspire Fund, Donor Advised Fund of the Findlay-Hancock County Community Foundation.

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

PUBLIC PARTICIPATION

FEA Co-President, Becky Biesiada welcomed Mr. Cooper and Mrs. Russel to the board. She discussed the change in the middle school schedule and celebrated teachers and their dedication to the 21st century teaching that was happening in the classroom.

CONSENT ITEMS (A-I)

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

CERTIFICATED PERSONNEL

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

Blake Delaney (Glenwood, Grade 6)
Effective: 12/11/17-12/15/17
Reason: FMLA

Elizabeth Delaney (Jefferson, Grade 1)
Effective: 12/11/17- 1/19/18
Reason: FMLA

Sharon Whitman (Glenwood, Language Arts)
Effective: 12/20/17 - 1/15/18
Reason: FMLA

B. Leave of Absence (unpaid)

Elizabeth Delaney (Jefferson, Grade 1)
Effective: 1/20/18- 3/2/18
Reason: FMLA

C. Appointments

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

1. Home Instruction - Step 0 @ \$22.01 per hour

Shannon Wannamacher

2. Ignition Stipend of \$500 (Title IV-A acct. 599 2290 111 9418 000000 000 00 000)

Sue Beth Arnold	Jeanine Baker	Kathy Beier	Kim Betts
Becky Biesiada	Denise Bowsher	Amanda Brasfield	Christine Brim
Kimberly Brown	Nichole Callicutt	Kelly Cheney	Lauren Clark
Audrey Curth	Laura Davis	Angela Dittman	Robynn Drerup
Eric Dysert	Amber Elliott	Jordan Fields	Tina Gephart
Allison Gerken	Roseann Halliday	Jessee Hankins	Melissa Heydinger
Kristin Hudok	Laura Julien	Julie Kiss	Danielle Lafountain
Ellen Laube	Brittany Launder	Mark Laux	Michelle Lewis
Patricia Majors	Charrles Mitchell	Nicole Newlove	Beth Ann Nissen
Karen Ouwenga	Lauren Parriott	Jodi Phillips	Jenna Potteiger
Christina Qualls	Kari Redman	Lani Sapp	

3. Ignition Stipend of \$500 (Title V-B acct. 599 2290 111 9018 000000 000 00 000)

Jenny Shorter	Megan Simon	Jennifer Stillings	Jennifer Suermann
Nicole Sullivan	Tonya Thorbahn	Rebecca Wank	Jaime Watkins
Mackenzie Wenner	Stephanie Wiegand	Kelly Wohlgamuth	Madeline Zellner

4. Supplemental Duty Assignments – Certificated Personnel for 2017-2018 School Year

Mark Gleason – Head Girls’ Track Coach- FHS @ \$5008.49
Brian Rosendale – Head Boys’ Track Coach – FHS @ \$5008.49
Jeff Stutzman – Head Baseball Coach – FHS @ \$5008.49

5. Supplemental Duty Assignments – Certificated Personnel for 2018-2019 School Year

Jon Hayfield – Head Girls Soccer Coach – FHS @ 5636.86 (subject to change based on upcoming negotiations)

CLASSIFIED PERSONNEL

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

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

Glenda Treece (Admin, Payroll)
Effective: 1/1/18 - 6/30/18
Reason: Personal

E. Appointments

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

1. Findlay Learning Center Secretary

Lonna Bruskotter (214-day Secretary not working calamity days/delays)
Salary: Step 8 @ \$17.75/hour (credited with 10 years of experience)
Effective: January 8, 2018

2. Building Intervention Grant @ \$10.32 per hour

Nathan Bates – Jacobs
Christina Durbin – Northview
Toni Leonard - Lincoln
Margaret “Peggy” Lobb - Northview
Nick Schenkel –Northview
Phyllis Shaffer – Lincoln
Elsa Shrader - Lincoln
Sara Zimmerman -Northview

3. Substitute and/or Per Diem Employees

Daphne Coelho ~ Substitute Bus Driver @ \$15.00/hour effective

4. Supplemental Duty Assignments – Non-Certificated Personnel for 2017-2018 School Year

Paige Jansen – Head Girls’ Softball Coach – FHS @ \$4269.23
Sean Swisher – Head Boys’ Tennis Coach – FHS @ 4121.38

5. Supplemental Duty Assignments – Non-Certificated Personnel for 2018-2019 School Year

Kevin Shenise – Head Boys’ Soccer Coach – FHS @ \$5636.86 (subject to change based on upcoming negotiations)

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

Angela Huff – Speech and Debate Volunteer
Jason Ford – Band Volunteer Truck Driver
Kylie Smith – Band Volunteer
Georgia Snelling – FIDL Volunteer

F. Monthly Financial Report

The treasurer recommends approval of the monthly financial report for December 2017 as shown in **EXHIBIT D.**

G. Acceptance of Gifts

The Superintendent recommends the acceptance and written expression of appreciation for the gifts, listed below, which have been given to the Findlay City School District:

GIFT: \$1300.00
FROM: Japanese Association of Toledo
TO: Findlay City Schools

GIFT: \$1000.00
FROM: Walmart
TO: Findlay Trojan Hockey and Findlay Trojan Club

GIFT: \$500.00
FROM: EXXON Mobil Education Alliance
TO: Findlay City Schools

H. Approval of New Curriculum

The superintendent recommends approval for the new curriculum as discussed at the 11/6/17 BOE meeting.

I. Spanish as a Club Activity Constitution

The superintendent recommends approval of the Constitution for the Spanish Club as shown in **EXHIBIT E**.

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

ACTION ITEMS

2018-001-006 Five Year Forecast

It was motioned by Mrs. Russel, seconded by Mrs. Robertson to approve the Five Year Forecast as presented in **EXHIBIT F**. Mr. Cooper expressed concern over the forecast's assumptions of reduced teaching positions.

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

2018-001-007 2019 Tax Budget

It was motioned by Mrs. Russel, seconded by Mr. Cooper to approve the 2019 Tax Budget as presented in **EXHIBIT G**.

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

2018-001-008 Out of State Travel

It was motioned by Dr. Siebenaler Wilson, seconded by Mrs. Russel to approve the following out of state travel:

- FHS Drumline members and director to travel to Troy Athens High School in Troy, MI on February 10th and returning February 11th to compete in the WGI Event.
- Martin White to travel to Merit, MI after January 15th to review Cyber Range Best Practices.
- FHS Dance Team members and director to travel to Orlando, FL on March 1st - 5th to compete in Contest of Champions National competition.
- Mark Dickman to travel to Los Angeles on Friday, February 23rd – Monday, February 26, 2018 to attend the James Madison Legacy Project Conference.

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

REPORTS TO THE BOARD

Mr. McPheron provided an update on the buildings and storm damage from the November 5th storm.

Mr. Kurt reviewed the Superintendent Advisory Committees:

- Personnel Committee: Dr. Siebenaler Wilson and Mrs. Robertson
- Facilities Committee: Dr. Siebenaler Wilson and Mr. Cooper
- Strategic Committee: Mrs. Russel and Mrs. Robertson
- Finance Committee: Mr. Aldrich and Mrs. Russel
- Policy Committee: Mr. Aldrich and Mr. Cooper
- Technology Committee: Mrs. Russel
- District Leadership Committee: Dr. Siebenaler Wilson and Mr. Aldrich

And the Building Liaisons:

- Mr. Aldrich: Chamberlin Hill-Bigelow Hill-Northview
- Mr. Cooper: Jefferson-Donnell
- Mrs. Robertson: Lincoln-Glenwood
- Mrs. Russel: Whittier-Wilson Vance
- Dr. Siebenaler Wilson: Millstream-Jacobs

SUPERINTENDENTS COMMENTS

Mr. Kurt stated he appreciated how Mr. McPheron, Mr. Doolittle and their staffs handled the storms in November and the recent weather related issues. He stated as always they step up when needed.

BOARD'S COMMENTS

Mrs. Robertson thanked Mr. Kurt for making the tough decisions on school delays and cancellations. Mr. Aldrich and Dr. Siebenaler Wilson thanked Ms. Bish for letting the community know that there are many factors in making the decision to cancel school.

2018-001-009 Adjournment

It was motioned by Mrs. Robertson, seconded by Dr. Siebenaler Wilson to adjourn the meeting at 7:16pm.

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

Treasurer

President

To be read and approved on January 31, 2018.

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 8, 2018.

The meeting was called to order at 6:00PM, EST, by _____, 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
(name) (position or other defining characteristic)

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

Jeffery Martin/
(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)

Greg Spiess/Treasurer ESC Hancock County Educational Service Center Secretary
(name) (position in sponsor district, if any)

Greg Spiess/Treasurer ESC
(name)

Treasurer
(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 8th day of January, 2018

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
2018 Board Meeting Dates**

Thursday, February 1, 2018

Thursday, April 5, 2018

Thursday, June 7, 2018

Thursday, August 9, 2018

Thursday, October 4, 2018

Thursday, December 6, 2018

All meetings will be held at 12:15 PM at Findlay Digital Academy.

**Findlay Digital Academy
2018 Board Members**

Kimberly Bash, President

Pastor Alfred Dela Cruz

Melissa LaRocco

Jeffrey Martin

Bill O. Miller

Rev. Will Miller

Dr. Edith Wannemacher, Vice President

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 Management Team Committees

Representatives to the Management Team Committees shall be approved by the Board of Education at the organizational meeting in January of each year. Prior to the Organizational Meeting, the Board of Education President and Superintendent will recommend representatives. These committees include:

1. Personnel Committee
2. Facilities Committee
3. Strategic Planning
4. Finance
5. Policy
6. Technology
7. District Leadership Team
8. Special assignments and/or committees as deemed advisable

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

1. Legislative and Ohio School Boards Association
2. Alternate to Ohio School Boards Association
3. PTO
4. Findlay Recreation Committee

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, 1100 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 8, 2018, are true copies.

_____, President
Findlay City School District Board of Education

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 1/8/2018

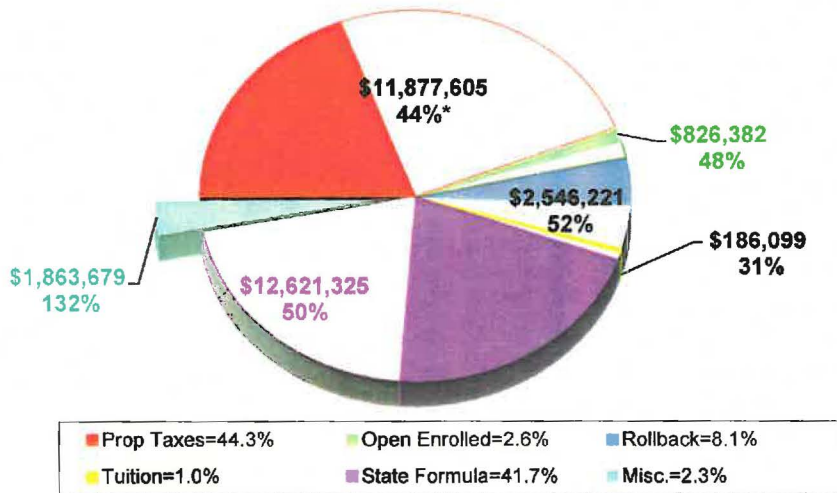
FINDLAY CITY SCHOOLS TREASURER'S REPORT DECEMBER 2017

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

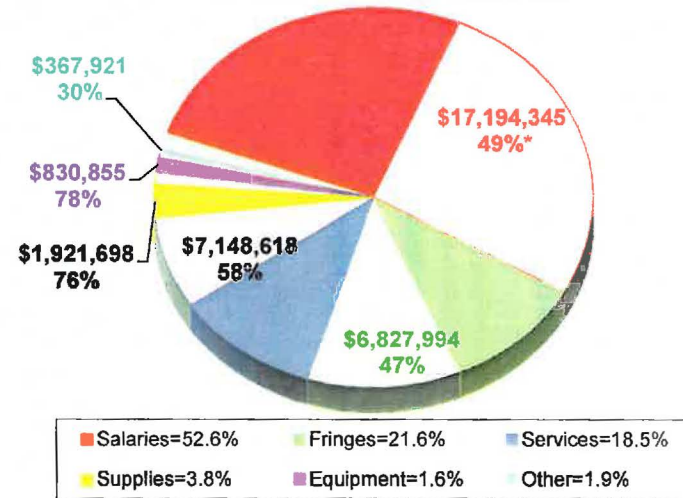
+NOTE: General fund unencumbered balance includes \$183,814 in Workers Comp Risk Reduction Fund (001-9195)

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

FY 2018 GENERAL FUND REVENUE



FY 2018 GENERAL FUND EXPENSE



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

**Findlay City School District
Bank Reconciliation
2017
Month of December**

FUND BALANCES ON BOARD BOOKS

\$ 19,382,399.54

Bank Statement Balance

Fifth-Third Bank	727,610.38	
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	(209,605.02)	
Total Bank Balances	-	<u>535,432.36</u>

Investments

Fifth-Third Bank Securities 12/31/17	2,447,027.79	
Fifth-Third Bank - Main MaxSaver 12/31/17	7,322.92	
Fifth-Third Invested Bond Proceeds 12/31/17	395,198.91	
Multi-Bank Securities	12,068,711.25	
Other Bank CDs	3,934,795.07	
Star Ohio 12/31/17	9,729.30	
Total Investments	-	<u>18,862,785.24</u>

Adjustments

12/29 Common Remitter amount included in STAR balance	(7,648.30)
Deposits in bank yet to be booked	(20,451.01)
NSF Check returned	(253.00)
Error adjustments	(44.07)
Investment interest to be adjusted in January	12,578.32

Total Bank Balances and Investments after Adjustments

\$ 19,382,399.54

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


Michael T Barnhart, Treasurer

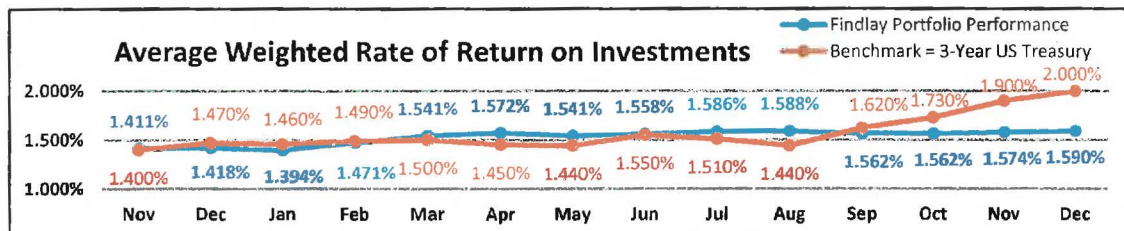
Findlay City Schools Investments Fiscal Year 2018

Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value
Fifth Third Securities						
2,395	5th 3rd Govt MM fund Class A			1.150%	\$ 2,395.29	\$ 2,395.29
245,000	American Express Centurion CD	10/7/2015	10/9/2018	1.700%	245,000.00	245,147.00
245,000	Synchrony Bank CD	6/13/2014	6/13/2019	2.000%	245,000.00	245,414.05
245,000	BMW Bank CD, Salt Lake	7/23/2014	6/20/2019	1.950%	244,632.50	245,436.10
245,000	Goldman Sachs Bank CD	11/15/2017	11/16/2020	2.000%	245,000.00	243,875.45
245,000	Ally Bank CD	11/16/2017	11/16/2020	2.000%	245,000.00	243,875.45
250,000	Fannie Mae	2/26/2016	2/26/2021	1.250%	250,000.00	249,947.50
425,000	FHLB Note	5/25/2016	5/25/2021	1.000%	425,000.00	425,042.50
245,000	Barclays CD	7/26/2017	7/26/2021	2.050%	245,000.00	243,458.95
300,000	FHLB Note	10/28/2016	10/28/2021	1.000%	300,000.00	297,558.00
Subtotal Fifth Third		Weighted Average Return		1.393%	\$ 2,447,027.79	\$ 2,442,150.29

Miscellaneous Banks						
248,000	Safra Nat'l Bank CD, New York	2/19/2013	1/31/2018	1.000%	248,129.10	
248,000	Discover Bank CD	2/20/2013	2/6/2018	1.100%	248,000.00	
248,000	Sterling Savings CD, Spokane, WA	2/22/2013	2/22/2018	1.000%	248,000.00	
248,000	Crescom Bank CD, Myrtle Beach	2/27/2013	2/27/2018	1.000%	248,000.00	
248,000	CIT Bank CD, Salt Lake City	3/6/2013	3/6/2018	1.100%	248,000.00	
248,000	Pacific Continental CD, Eugene, OR	4/19/2013	4/19/2018	0.900%	248,000.00	
142,666	Old Fort Bank CD (2 of 2)	10/23/2013	10/23/2018	1.740%	142,665.97	
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	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	
100,000	Old Fort Bank CD (1 of 2)	7/28/2016	7/28/2021	1.650%	100,000.00	
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	
249,000	Nationwide Bank CD	11/18/2016	11/18/2021	1.500%	249,000.00	
Subtotal Miscellaneous Banks		Weighted Average Return		1.375%	\$ 3,934,795.07	

Multi-Bank Securities						
248,000	JP Morgan Chase CD, Columbus	2/19/2013	2/19/2018	1.125%	248,000.00	
125,000	First Merit Bank CD	9/23/2015	2/21/2018	1.200%	125,135.62	
750,000	Fannie Mae	5/15/2013	5/15/2018	1.010%	750,000.00	
249,000	CF Bank CD, Fairlawn, OH	8/8/2014	8/8/2018	1.500%	249,000.00	
150,000	Ohio Valley Bank CD	7/24/2014	7/23/2019	1.800%	150,007.40	
249,000	Buckeye Community Bank CD, Lorain	7/29/2016	7/29/2019	1.000%	249,000.00	
249,000	Civista Bank CD, Sandusky	2/22/2016	8/12/2019	1.450%	249,118.70	
950,000	Freddie Mac	2/28/2017	2/28/2020	1.625%	950,000.00	
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	
950,000	Federal Farm Credit Bank	2/17/2016	2/17/2021	1.620%	950,000.00	
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	
950,000	Fannie Mae	7/27/2016	7/27/2021	1.450%	950,000.00	
950,000	FHLB Note	9/23/2016	9/23/2021	1.520%	950,000.00	
950,000	Fannie Mae	10/27/2016	10/27/2021	1.500%	950,000.00	
950,000	Federal Farm Credit Bank	2/8/2017	2/8/2022	2.150%	950,000.00	
980,000	Federal Farm Credit Bank	4/13/2017	4/13/2022	2.190%	980,000.00	
980,000	U.S. Treasury	7/19/2017	6/30/2022	1.750%	978,802.96	
980,000	Federal Farm Credit Bank	7/25/2017	7/25/2022	2.100%	980,000.00	
Subtotal Multi-Bank Securities		Weighted Average Return		1.659%	\$ 12,068,711.25	

Liquid Investment Accounts						
	Fifth Third Main MaxSaver			0.150%	7,322.92	12/31/2017
	StarOhio			1.320%	9,729.30	12/31/2017
				Liquid Wtd Avg Return	0.818%	
GRAND TOTAL INVESTMENTS		Grand Total Wtd Avg Return		1.590%	\$ 18,467,586.33	
				Non-Liquid Weighted Average Return	1.590%	



**Findlay City Schools Bond Proceed Investments
Fiscal Year 2018**

Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value
<u>Fifth Third Securities (2010 Bond Proceeds)</u>						
385,199	5th 3rd Govt MM fund Class A			1.150%	\$ 385,198.91	\$ 385,198.91
10,000	American Express Bank CD, UI	7/24/2014	7/24/2019	2.000%	10,000.00	10,003.30
Total of Invested 2010 Bond Proceeds					\$ 395,198.91	\$ 395,202.21

as prepared by
Mike Barnhart
1/5/2018

Date: 01/03/2018
 Time: 2:31 pm

FINDLAY CITY SCHOOLS
 Financial Report by Fund

Page:
 (FINSUM)

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
11,666,476.10	2,970,658.79	29,868,545.67	4,890,221.01	30,771,867.58	10,763,154.19	3,519,563.45	7,243,590.74
TOTAL FOR Fund 001 - GENERAL:							
976,103.27	0.00	1,807,384.82	0.00	2,778,272.50	5,215.59	0.00	5,215.59
TOTAL FOR Fund 002 - BOND RETIREMENT:							
2,551,692.35	100,000.00	1,255,529.27	11,355.39	1,220,838.17	2,586,383.45	208,972.48	2,377,410.97
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
624,649.22	5,682.14-	1,430.04-	227,899.72	228,020.27	395,198.91	3,200.28	391,998.63
TOTAL FOR Fund 004 - BUILDING:							
362,549.96	160,686.52	640,220.16	136,469.67	713,792.15	288,977.97	515,660.88	226,682.91-
TOTAL FOR Fund 006 - FOOD SERVICE:							
351,909.47	250.00	7,886.28	7,085.63	95,863.81	263,931.94	58,690.46	205,241.48
TOTAL FOR Fund 007 - SPECIAL TRUST:							
657,893.70	0.00	0.00	0.00	25,500.00	632,393.70	6,000.00	626,393.70
TOTAL FOR Fund 008 - ENDOWMENT:							
403,862.57	12,897.16	182,688.71	23,947.08	225,704.49	360,846.79	54,002.35	306,844.44
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 010 - CLASSROOM FACILITIES:							
85,830.28	6,067.09	47,186.86	6,868.12	65,283.76	67,733.38	35,816.54	31,916.84
TOTAL FOR Fund 011 - ROTARY-SPECIAL SERVICES:							
426,566.67	12,167.52	473,194.54	38,734.33	435,127.55	464,633.66	3,578.76	461,054.90
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
134,708.11	21,124.37	108,847.64	4,830.40	90,988.13	152,567.62	22,565.49	130,002.13
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
300,049.11	7,559.24	46,224.03	12,940.57	105,224.81	241,048.33	1,817.92	239,230.41
TOTAL FOR Fund 019 - OTHER GRANT:							
150,990.56	14,526.15	66,710.15	27,336.43	99,372.70	118,328.01	2,590.60	115,737.41
TOTAL FOR Fund 020 - SPECIAL ENTERPRISE FUND:							
1,036.24	335.00	49,623.00	30,177.30	42,945.30	7,713.94	0.00	7,713.94
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
1,280,729.71	796,427.59	4,330,414.50	874,155.50	4,745,455.00	865,689.21	10,651.40	855,037.81
TOTAL FOR Fund 024 - EMPLOYEE BENEFITS SELF INS.:							

Date: 01/03/2018
 Time: 2:31 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:	0.00	116,287.19	459,077.60	116,531.07	529,752.02	70,674.42-	25,129.13	95,803.55-
TOTAL FOR Fund 524 - VOC ED: CARL D. PERKINS - 198	1,459.50	20,631.83	81,822.27	31,186.03	105,979.20	22,697.43-	0.00	22,697.43-
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	0.00	20,187.73	20,487.73	20,487.73-	0.00	20,487.73-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE	5,137.89	125,175.36	754,873.28	145,847.73	861,212.47	101,201.30-	2,617.08	103,818.38-
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	19,918.97	19,918.97	19,918.97-	0.00	19,918.97-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:	0.00	23,385.31	65,832.63	24,324.41	81,745.78	15,913.15-	709.53	16,622.68-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND	0.00	0.00	0.00	3,623.16	3,623.16	3,623.16-	0.00	3,623.16-
GRAND TOTALS:	22,453,540.74	4,528,335.41	41,064,965.01	6,781,305.44	44,136,106.21	19,382,399.54	4,900,299.49	14,482,100.05

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FINDLAY CITY SCHOOLS

Fnd Rcpt	Sec	Subjct	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
001	1111	0000	000000	000 REAL ESTATE TAX	26,947,433.00	11,877,604.64	.00	15,069,828.36	44.1%
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	70,000.00	160,251.07	.00	90,251.07-	228.9%
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	1,333.00	.00	13,667.00	8.9%
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	465,000.00	62,940.36	.00	402,059.64	13.5%
001	1224	0000	000000	000 TUITION - OTHER DISTRICTS - VOCATIONAL	50,000.00	123,586.29-	.00	173,586.29 -	247.2%
001	1224	0300	000000	000 VOCATIONAL REVENUE FROM FDA	.00	85,161.22	.00	85,161.22-	0.0%
001	1227	0000	000000	000 FOUNDATION - OPEN ENROLLMENT	1,600,000.00	773,617.71	128,565.36	826,382.29	48.4%
001	1410	0000	000000	000 INTEREST ON INVESTMENTS	175,000.00	173,705.30	17,805.16	1,294.70	99.3%
001	1710	0000	000000	000 old	.00	.00	.00	.00	0.0%
001	1740	0000	000000	302 PARKING FEES - FHS	9,000.00	6,758.20	66.00	2,241.80	75.1%
001	1810	0000	000000	000 RENTAL SCHOOL PROPERTY	25,000.00	5,887.14	.00	19,112.86	23.5%
001	1820	0000	000000	000 GIFTS & DONATIONS	5,000.00	500.00	500.00	4,500.00	10.0%
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	.00	34,124.08	.00	34,124.08-	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	206,697.31	.00	206,697.31-	0.0%
001	1890	0000	000000	000 MISC. REVENUE & FINES	500,000.00	79,320.56	12,444.86	420,679.44	15.9%
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	2,967.20	.00	2,967.20-	0.0%
001	1890	0300	000000	000 MISC REVENUE-REIMBURSEMENTS FROM FDA	.00	269,854.48	.00	269,854.48-	0.0%
001	1933	0000	000000	000 SALE AND LOSS OF ASSETS [SM1-02.060]	9,000.00	5,737.00	5,737.00	3,263.00	63.7%
001	3110	0000	000000	000 SCHOOL FOUNDATION - UNRESTRICTED AID	22,395,000.00	9,317,900.83	1,518,336.75	13,077,099.17	41.6%
001	3110	0002	000000	000 SPECIAL EDUCATION ALLOWANCE	.00	1,696,451.43	291,078.32	1,696,451.43-	0.0%
001	3110	0005	000000	000 TRANSPORTATION ALLOWANCE	830,000.00	410,462.68	71,056.79	419,537.32	49.5%
001	3110	0006	000000	000 DPIA ALLOWANCE	.00	.00	.00	.00	0.0%
001	3110	0008	000000	000 OTHER ADJUSTMENTS (VOC & SPEC. ED)	1,600,000.00	794,753.75	127,426.14	805,246.25	49.7%
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	1,126,896.67	.00	1,123,103.33	50.1%
001	3132	0000	000000	000 HOMESTEAD EXEMPTIONS	700,000.00	339,228.99	.00	360,771.01	48.5%
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	1,943,280.00	1,080,095.20	.00	863,184.80	55.6%
001	3139	0000	000000	000 OTHER PROPERTY TAX ALLOCATIONS	.00	.00	.00	.00	0.0%
001	3190	0000	000000	000 CASINO REVENUE	265,000.00	141,380.64	.00	123,619.36	53.4%
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%

F I N A N C I A L R E V E N U E R E P O R T
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FINDLAY CITY SCHOOLS

Fn	Re	Sc	Sub	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
001	3211	0000	000000	000	ECONOMIC DISADVANTAGED FUNDING	.00	173,381.73	28,103.13	173,381.73-	0.0%
001	3219	0000	000000	000	SPEC ED REIMBURSEMENT - FOUNDATION	85,000.00	.00	.00	85,000.00	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	228,374.17	38,007.19	246,625.83	48.1%
001	4120	1994	190000	000	FEDERAL MEDICAID (CAFS) [SM1-1.06]	200,000.00	52,968.73	37,599.37	147,031.27	26.5%
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	70,000.00	70,000.00	.00	.00	100.0%
001	5300	0000	000000	000	REFUND OF PRIOR YR EXPEND [SM1-02.060]	150,000.00	813,777.87	693,932.72	663,777.87-	542.5%
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	.00	.00	.00	0.0%
001	5300	0057	000000	302	REFUND OF PRIOR YEAR EXPENDITURE	.00	.00	.00	.00	0.0%
		**	Fund 001	Sc 0057	Totals	60,833,713.00	29,868,545.67	2,970,658.79	30,965,167.33	49.1%
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%

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	3,429,697.48	1,375,474.78	.00	2,054,222.70	40.1%
002	1880	9123	000000	000 BOND SHARE OF T.I.F. OR P.I.L.O.T	.00	18,728.75	.00	18,728.75-	0.0%
002	3131	9123	000000	000 10% & 2.5% ROLLBACKS	.00	153,012.97	.00	153,012.97-	0.0%
002	3132	9123	000000	000 HOMESTRAD EXEMPTIONS	.00	46,052.54	.00	46,052.54-	0.0%
002	4110	9123	000000	000 PART OF 35% INTEREST SUBSIDY FROM FEDS	690,911.00	214,115.78	.00	476,795.22	31.0%
		** Fund 002	Sc 9123	Totals	4,120,608.48	1,807,384.82	.00	2,313,223.66	43.9%
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	1,981,986.35	795,788.15	.00	1,186,198.20	40.2%
003	1122	9030	000000	000 P.I. PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
003	1410	9030	000000	000 PERMANENT IMPROVEMENT - INTEREST	10,000.00	.00	.00	10,000.00	0.0%
003	1820	9030	000000	000 PERMANENT IMPROVEMENT - DONATIONS	100,000.00	100,000.00	100,000.00	.00	100.0%
003	1880	9030	000000	000 PI SHARE OF T.I.F. OR P.I.L.O.T	.00	11,097.61	.00	11,097.61-	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	87,487.77	.00	87,487.77-	0.0%
003	3132	9030	000000	000 HOMESTEAD REIMBURSEMENT FOR PI LEVY	.00	26,331.74	.00	26,331.74-	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	2,091,986.35	1,020,705.27	100,000.00	1,071,281.08	48.8%
003	1410	9031	000000	000 PERMANENT IMPROVEMENT - INTEREST	.00	.00	.00	.00	0.0%
003	1820	9031	000000	000 PERMANENT IMPROVEMENT - DONATIONS	.00	9,824.00	.00	9,824.00-	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	184,500.00	225,000.00	.00	40,500.00-	122.0%
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	184,500.00	234,824.00	.00	50,324.00-	127.3%
003	1410	9032	000000	000 INTEREST ON MARATHON DONATION	.00	.00	.00	.00	0.0%

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FINDLAY CITY SCHOOLS

Fn	Rcpt	Sc	Subj	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	Sc 9032	Totals		.00	.00	.00	.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	Sc 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	Sc 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	Sc 9123	Totals		10,000.00	.00	.00	10,000.00	0.0%
004	1410	9789	000000	000	INTEREST ON BOND PROCEEDS OUTSIDE PROJ	.00	1,430.04-	5,682.14-	1,430.04	0.0%
004	5100	9789	000000	000	TRANSFER IN FROM 004-9123 OR 010-9123	.00	.00	.00	.00	0.0%
		** Fund 004	Sc 9789	Totals		.00	1,430.04-	5,682.14-	1,430.04	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	9,311.09	1,917.44	9,311.09-	0.0%
006	1512	9060	000000	000	FOOD SERVICE - LUNCHES	.00	149,274.72	24,918.73	149,274.72-	0.0%
006	1522	9060	000000	000	FOOD SERVICE - ADULT LUNCHES	.00	4,496.16	709.65	4,496.16-	0.0%
006	1559	9060	000000	000	FOOD SERVICE - SPECIAL FUNCTIONS	.00	35,154.43	26,110.55	35,154.43-	0.0%
006	1590	9060	000000	000	FOOD SERVICE - ALA CARTE AND MILK	.00	69,538.35	14,860.24	69,538.35-	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	4,274.66	.00	4,274.66-	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	304,915.47	75,161.61	304,915.47-	0.0%
006	4120	9060	000000	001	FOOD SERVICE - FEDERAL BREAKFAST SUBSI	.00	62,755.28	17,008.30	62,755.28-	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	Sc 9060	Totals		2,000,000.00	640,220.16	160,686.52	1,359,779.84	32.0%
Grand Total All Funds						69,240,807.83	33,570,249.88	3225,663.17	35,670,557.95	48.5%

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	16,993,170.50	1,412,788.92	8,306,658.16	170.50	8,686,341.84	48.9%
1200	SPECIAL INSTRUCTION - SALARY	5,143,000.00	456,531.00	2,756,020.33	.00	2,386,979.67	53.6%
1300	VOCATIONAL INSTRUCTION - SALARY	1,704,000.00	143,587.60	836,668.19	2,623.43	864,708.38	49.1%
1900	GENERAL OTHER INSTRUCTION PERSONAL SE	286,900.00	9,706.99	46,556.04	.00	240,343.96	16.2%
2100	PUPIL SUPPORT SERVICES - SALARY	1,820,000.00	174,849.80	971,540.87	.00	848,459.13	53.4%
2200	STAFF SUPPORT SERVICES - SALARY	1,176,000.00	101,974.12	565,738.40	.00	610,261.60	48.1%
2400	ADMINISTRATIVE - SALARY	2,737,000.00	218,129.77	1,313,985.58	.00	1,423,014.42	48.0%
2500	FISCAL SERVICES - SALARY	426,000.00	33,286.18	206,823.44	.00	219,176.56	48.6%
2700	OPERATION & MAINT - SALARY	2,369,000.00	190,415.78	1,120,383.11	.00	1,248,616.89	47.3%
2800	TRANSPORTATION SERVICES - SALARY	1,440,000.00	123,896.51	691,463.47	5,211.25-	753,747.78	48.0%
2900	INFORMATIONAL SERVICES - SALARY	104,000.00	8,532.60	49,531.54	.00	54,468.46	47.6%
4100	ACADEMIC & SUBJECT - SALARY	120,000.00	.00	37,685.10	.00	82,314.90	31.4%
4500	SPORTS - SALARY	610,000.00	11,861.08	276,640.23	.00	333,359.77	45.4%
4600	SCHOOL & PUBLIC - SALARY	60,000.00	.00	17,067.64	.00	42,932.36	28.4%
Fund 001/0000 Obj 100 Totals		34,989,070.50	2,885,560.35	17,196,762.10	2,417.32-	17,794,725.72	
001/0000 200							
1100	REGULAR INSTRUCTION - FRINGE BENEFITS	6,886,449.91	513,048.00	2,936,327.98	235,118.58	3,715,003.35	42.6%
1200	SPECIAL INSTRUCTION - FRINGE BENEFITS	1,828,475.34	175,110.49	982,861.47	50,574.71	795,039.16	53.8%
1300	VOCATIONAL INSTRUCTION - FRINGE BENEF	611,618.86	55,347.10	309,897.76	14,573.49	287,147.61	50.7%
1900	GENERAL OTHER INSTRUCTION EMPLOYEES R	49,500.00	1,303.25	5,996.03	226.51	43,277.46	12.1%
2100	PUPIL SUPPORT SERVICES - FRINGE BENEF	681,100.00	62,619.97	355,102.14	.00	325,997.86	52.1%
2200	STAFF SUPPORT SERVICES - FRINGE BENEF	685,000.00	38,963.54	273,923.01	9,091.98	401,985.01	40.0%
2400	ADMINISTRATIVE - FRINGE BENEFITS	1,315,500.00	105,125.10	646,177.19	51.11	669,271.70	49.1%
2500	FISCAL SERVICES - FRINGE BENEFITS	203,800.00	13,685.41	91,748.63	.00	112,051.37	45.0%
2700	OPERATION & MAINT - FRINGE BENEFITS	1,165,336.28	81,431.70	536,907.82	268.54	628,159.92	46.1%
2800	TRANSPORTATION SERVICES - FRINGE BENE	584,000.00	43,047.18	283,836.64	.00	300,163.36	48.6%
2900	INFORMATIONAL SERVICES - FRINGE BENEF	45,000.00	4,124.34	26,907.18	.00	18,092.82	59.8%
4100	ACADEMIC & SUBJECT - FRINGE BENEFITS	22,100.00	.00	5,460.22	.00	16,639.78	24.7%
4500	SPORTS - FRINGE BENEFITS	120,650.00	3,089.92	51,373.00	211.35	69,065.65	42.6%
4600	SCHOOL & PUBLIC - FRINGE BENEFITS	11,400.00	.00	11,358.49	.00	41.51	99.6%
Fund 001/0000 Obj 200 Totals		14,209,930.39	1,096,896.00	6,517,877.56	310,116.27	7,381,936.56	
001/0000 400							
1100	REGULAR INSTRUCTION - PURCHASED SERVI	1,163,644.41	67,670.20	387,893.70	773,398.26	2,352.45	33.3%
1200	SPECIAL INSTRUCTION - PURCHASED SERVI	375,976.03	25,475.36	126,642.83	217,767.94	31,565.26	33.7%
1300	VOCATIONAL INSTRUCTION - PURCHASED SE	345,978.34	91,040.98	198,359.21	146,952.96	666.17	57.3%
1900	OTHER INSTRUCTION - PURCHASED SERVICE	6,710,135.00	480,691.87	2,757,609.72	101,322.90	3,851,202.38	41.1%
2100	PUPIL SUPPORT SERVICES - PURCHASED SE	264,394.79	11,871.34	76,824.39	180,158.93	7,411.47	29.1%
2200	STAFF SUPPORT SERVICES - PURCHASED SE	310,734.91	2,939.53	293,371.10	14,577.76	2,786.05	94.4%
2300	BD OF EDUCATION - PURCHASED SERVICES	147,944.30	3,122.80	56,517.72	70,646.90	20,779.68	38.2%
2400	ADMINISTRATIVE - PURCHASED SERVICES	322,616.24	12,668.80	130,960.19	48,507.31	143,148.74	40.6%
2500	FISCAL SERVICES - PURCHASED SERVICES	188,673.33	20,482.07	57,690.82	113,184.11	17,798.40	30.6%
2700	OPERATION & MAINT - PURCHASED SERVICE	2,300,687.62	82,084.34	719,775.64	591,333.19	989,578.79	31.3%
2800	TRANSPORTATION SERVICES - PURCHASED S	89,457.11	510.38	31,050.17	15,031.10	43,375.84	34.7%
2900	INFORMATIONAL SERVICES - PURCHASED SE	30,082.43	.00	12,095.40	2,777.95	15,209.08	40.2%
4500	SPORTS - PURCHASED SERVICES	11,000.00	905.64	17,229.72	105.00	6,334.72-	156.6%

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 001/0000 Obj: 400							
4600	SCHOOL & PUBLIC - PURCHASED SERVICES	12,306.98	754.70	4,526.33	2,306.98	5,473.67	36.8%
5300	ARCHITECT SERVICES - PURCHASED SERVIC	20,000.00	.00	.00	.00	20,000.00	0.0%
Fund 001/0000 Obj 400 Totals		12,293,631.49	800,218.01	4,870,546.94	2,278,071.29	5,145,013.26	
001/0000 500							
1100	REGULAR INSTRUCTION - SUPPLIES	932,404.66	14,895.55	518,928.11	165,200.30	248,276.25	55.7%
1200	SPECIAL INSTRUCTION - SUPPLIES	46,450.54	509.57	46,384.47	3,041.66	2,975.59	99.9%
1300	VOCATIONAL INSTRUCTION - SUPPLIES	208,966.77	17,955.25	169,369.90	121,731.14	82,134.27	81.1%
1900	GENERAL OTHER INSTRUCTION SUPPLY/MATE	29,621.00	53.91	8,936.23	.00	20,684.77	30.2%
2100	PUPIL SUPPORT SERVICES - SUPPLIES	57,266.95	14,507.84	30,931.87	1,246.81	25,088.27	54.0%
2200	STAFF SUPPORT SERVICES - SUPPLIES	41,856.89	1,727.01	15,724.81	9,542.01	16,590.07	37.6%
2300	BD OF EDUCATION - SUPPLIES	1,000.00	.00	.00	75.00	925.00	0.0%
2400	ADMINISTRATIVE - SUPPLIES	62,407.20	2,081.09	27,710.86	10,868.90	23,827.44	44.4%
2500	FISCAL SERVICES - SUPPLIES	7,935.87	200.58	3,202.97	4,191.72	541.18	40.4%
2700	OPERATION & MAINT - SUPPLIES	607,203.15	24,607.61	164,730.42	235,933.77	206,538.96	27.1%
2800	TRANSPORTATION SERVICES - SUPPLIES	522,678.15	4,770.96	178,235.32	205,681.52	138,761.31	34.1%
2900	INFORMATIONAL SERVICES - SUPPLIES	4,000.00	.00	30.00	.00	3,970.00	0.8%
Fund 001/0000 Obj 500 Totals		2,521,791.18	81,309.37	1,164,184.96	757,512.83	600,093.39	
001/0000 600							
1100	REGULAR INSTRUCTION - CAPITAL OUTLAY	339,597.71	16,196.55	361,190.71	24,026.30	45,619.30	106.4%
1200	SPECIAL INSTRUCTION - CAPITAL OUTLAY	12,000.00	.00	.00	.00	12,000.00	0.0%
1300	VOCATIONAL INSTRUCTION - CAPITAL OUTL	150,212.04	.00	196,243.65	.00	46,031.61	130.6%
2200	STAFF SUPPORT SERVICES - CAPITAL OUTL	9,500.00	1,848.60	2,962.20	2,054.28	4,483.52	31.2%
2400	ADMINISTRATIVE - CAPITAL OUTLAY	11,000.00	.00	.00	.00	11,000.00	0.0%
2500	FISCAL SERVICES - CAPITAL OUTLAY	5,000.00	.00	3,824.15	.00	1,175.85	76.5%
2700	OPERATION & MAINT - CAPITAL OUTLAY	455,367.33	.00	111,012.20	129,541.94	214,813.19	24.4%
2800	TRANSPORTATION SERVICES - CAPITAL OUT	80,000.00	.00	.00	.00	80,000.00	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		1,067,677.08	18,045.15	675,232.91	155,622.52	236,821.65	
001/0000 800							
2300	BD OF EDUCATION - MISC OBJECTS	96,000.00	3,280.00	27,872.56	13,682.86	54,444.58	29.0%
2400	ADMINISTRATIVE - MISC OBJECTS	500.00	.00	.00	.00	500.00	0.0%
2500	FISCAL SERVICES - MISC OBJECTS	705,750.00	3,051.16	307,226.16	.00	398,523.84	43.5%
2700	OPERATION & MAINT - MISC OBJECTS	32,381.00	18.00	2,068.20	1,900.00	28,412.80	6.4%
2800	TRANSPORTATION SERVICES - MISC OBJECT	1,000.00	.00	.00	.00	1,000.00	0.0%
4100	ACADEMIC & SUBJECT - MISC OBJECTS	26,674.63	1,842.97	10,096.19	5,075.00	11,503.44	37.8%
Fund 001/0000 Obj 800 Totals		862,305.63	8,192.13	347,263.11	20,657.86	494,384.66	
001/0000 900							
7200	TRANSFERS TO OTHER FUNDS	50,000.00	.00	.00	.00	50,000.00	0.0%
7400	ADVANCES TO OTHER FUNDS	290,000.00	.00	.00	.00	290,000.00	0.0%
7500	REFUND OF PRIOR YEARS RECEIPTS	24,500.00	.00	.00	.00	24,500.00	0.0%

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 001/0000 Obj: 900							
	Fund 001/0000 Obj 900 Totals	364,500.00	.00	.00	.00	364,500.00	
	** Fund 001 Scc 0000 Totals	66,308,906.27	4,890,221.01	30,771,867.58	3,519,563.45	32,017,475.24	
001/9195 200							
	1100 GENERAL REG INSTRUCTION EMPLOYEES RET	20,000.00	.00	.00	.00	20,000.00	0.0%
	2400 GENERAL SUPPORT SERV-ADMIN EMPLOYEES	145,000.00	.00	.00	.00	145,000.00	0.0%
	Fund 001/9195 Obj 200 Totals	165,000.00	.00	.00	.00	165,000.00	
	** Fund 001 Scc 9195 Totals	165,000.00	.00	.00	.00	165,000.00	
002/9123 810							
	6100 BOND RETIRE REPAYMENT OF DEBT REDEMPT	687,135.00	.00	687,134.65	.00	.35	100.0%
	Fund 002/9123 Obj 810 Totals	687,135.00	.00	687,134.65	.00	.35	
002/9123 820							
	6100 BOND RETIRE REPAYMENT OF DEBT INTERES	3,424,305.00	.00	2,091,137.85	.00	1,333,167.15	61.1%
	Fund 002/9123 Obj 820 Totals	3,424,305.00	.00	2,091,137.85	.00	1,333,167.15	
	** Fund 002 Scc 9123 Totals	4,111,440.00	.00	2,778,272.50	.00	1,333,167.50	
003/9030 400							
	5200 PERMANENT IMPROVEMENT - PURCHASED SER	392,461.09	.00	23,796.91	.00	368,664.18	6.1%
	5300 PERMANENT IMPROVEMENT - PURCHASED SER	35,000.00	.00	.00	.00	35,000.00	0.0%
	Fund 003/9030 Obj 400 Totals	427,461.09	.00	23,796.91	.00	403,664.18	
003/9030 500							
	1100 PERM IMPROVE REG INSTRUCTION SUPPLY/M	270,000.00	.00	1,670.00	.00	268,330.00	0.6%
	2700 PERM IMPROVE OPERATION/MAINT OF PLANT	25,000.00	.00	.00	.00	25,000.00	0.0%
	Fund 003/9030 Obj 500 Totals	295,000.00	.00	1,670.00	.00	293,330.00	
003/9030 600							
	1100 PERMANENT IMPROVEMENT - CAPITAL OUTLA	498,600.00	.00	300,495.56	34,748.06	163,356.38	60.3%
	2600 PERM IMPROVE SUPPORT SERV-BUSINESS CA	25,000.00	.00	.00	.00	25,000.00	0.0%
	2700 PERM IMPROVE OPERATION/MAINT OF PLANT	25,000.00	.00	.00	.00	25,000.00	0.0%
	4500 PERM IMPROVE SPORT ORIENTED ACTIVITY	15,000.00	7,690.14	9,175.14	5,824.86	.00	61.2%
	5200 PERM IMPROVE SITE IMPROVEMENT CAPITAL	916,998.48	.00	538,675.85	55,183.72	323,138.91	58.7%
	Fund 003/9030 Obj 600 Totals	1,480,598.48	7,690.14	848,346.55	95,756.64	536,495.29	
003/9030 900							

M A N A G E M E N T A P P R O P R I A T I O N R E P O R T
 Processing Month: December 2017
 FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 003/9030 Obj: 900							
7200	PERM IMPROVE TRANSFER OTHER USES OF F	34,021.00	.00	.00	.00	34,021.00	0.0%
	Fund 003/9030 Obj 900 Totals	34,021.00	.00	.00	.00	34,021.00	
	** Fund 003 Scc 9030 Totals	2,237,080.57	7,690.14	873,813.46	95,756.64	1,267,510.47	
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%
2600	PERM IMPROVE SUPPORT SERV-BUSINESS CA	447,917.00	.00	343,316.16	113,215.84	8,615.00-	76.6%
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	50,000.00	.00	.00	.00	50,000.00	0.0%
5200	PERM IMPROVE SITE IMPROVEMENT CAPITAL	300,000.00	.00	.00	.00	300,000.00	0.0%
	Fund 003/9031 Obj 600 Totals	847,917.00	.00	343,316.16	113,215.84	391,385.00	
	** Fund 003 Scc 9031 Totals	897,917.00	.00	343,316.16	113,215.84	441,385.00	
003/9032 400							
5300	PERM IMPROVE ARCHITECT/ENGINEERING PU	7,386.76	.00	.00	.00	7,386.76	0.0%
	Fund 003/9032 Obj 400 Totals	7,386.76	.00	.00	.00	7,386.76	
003/9032 600							
1100	PERM IMPROVE REG INSTRUCTION CAPITAL	116,538.91	3,665.25	3,708.55	.00	112,830.36	3.2%
	Fund 003/9032 Obj 600 Totals	116,538.91	3,665.25	3,708.55	.00	112,830.36	
	** Fund 003 Scc 9032 Totals	123,925.67	3,665.25	3,708.55	.00	120,217.12	
2600	BUILDING SUPPORT SERV-BUSINESS CAPITA	550,000.00	.00	.00	.00	550,000.00	0.0%
	Fund 004/9123 Obj 600 Totals	550,000.00	.00	.00	.00	550,000.00	
	** Fund 004 Scc 9123 Totals	550,000.00	.00	.00	.00	550,000.00	
004/9789 400							
2700	BUILDING OPERATION/MAINT OF PLANT PUR	.00	.00	120.55	.00	120.55-	0.0%
	Fund 004/9789 Obj 400 Totals	.00	.00	120.55	.00	120.55-	
004/9789 600							
5500	BUILDING BLDG ACQUISITION/CONSTRUCT C	.00	227,899.72	227,899.72	3,200.28	231,100.00-	0.0%

M A N A G E M E N T A P P R O P R I A T I O N R E P O R T
Processing Month: December 2017
FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 004/9789 Obj: 600							
	Fund 004/9789 Obj 600 Totals	.00	227,899.72	227,899.72	3,200.28	231,100.00-	
	** Fund 004 Scc 9789 Totals	.00	227,899.72	228,020.27	3,200.28	231,220.55-	
006/9060 100	3100 FOOD SERVICES - SALARY	654,652.00	60,165.26	268,716.47	.00	385,935.53	41.0%
	Fund 006/9060 Obj 100 Totals	654,652.00	60,165.26	268,716.47	.00	385,935.53	
006/9060 200	3100 FOOD SERVICES - FRINGE BENEFITS	288,017.17	29,180.65	128,899.45	3,295.59	155,822.13	44.8%
	Fund 006/9060 Obj 200 Totals	288,017.17	29,180.65	128,899.45	3,295.59	155,822.13	
006/9060 400	3100 FOOD SERVICES - PURCHASED SERVICES	52,869.00	2,451.24	17,358.32	29,068.75	6,441.93	32.8%
	Fund 006/9060 Obj 400 Totals	52,869.00	2,451.24	17,358.32	29,068.75	6,441.93	
006/9060 500	3100 FOOD SERVICES - SUPPLIES	811,763.10	44,622.52	291,066.16	480,000.05	40,696.89	35.9%
	Fund 006/9060 Obj 500 Totals	811,763.10	44,622.52	291,066.16	480,000.05	40,696.89	
006/9060 600	3100 FOOD SERVICE FOOD SERV OPERATION CAPI	24,069.00	.00	7,701.75	3,296.49	13,070.76	32.0%
	Fund 006/9060 Obj 600 Totals	24,069.00	.00	7,701.75	3,296.49	13,070.76	
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	284,982.00	.00	.00	.00	284,982.00	0.0%
	Fund 006/9060 Obj 900 Totals	284,982.00	.00	.00	.00	284,982.00	
	** Fund 006 Scc 9060 Totals	2,116,352.27	136,469.67	713,792.15	515,660.88	886,899.24	
Grand Total All Funds		76,510,621.78	5,265,945.79	35,712,790.67	4,247,397.09	36,550,434.02	

Spanish Club's Constitution - Findlay High School

2017-18

Our Mission:

The Spanish Club proposes to promote awareness, appreciation, and understanding of the people and diverse cultural productions of the Hispanic/Latino world. It also proposes to contribute and encourage the study and appreciation of the Spanish language. Lastly, it proposes to foster friendly relations with other Findlay clubs and organizations, as well as the community, and to work with them to better understand diversity through cultural awareness.

Article I- Identity

Section 1. The official name of this organization is the Spanish Club.

Article II-General Assembly

Section 1. The Spanish Club shall be a student run organization and Danielle Storey is the advisor.

Section 2. Membership in the Spanish Club is extended to all students at Findlay High School who pay a membership fee, regardless of race, gender, color, sexual orientation, or physical or mental handicap, as long as they are one of the following:

- a. are currently enrolled in a Spanish class
- b. have completed two years of Spanish
- c. are native-speakers of Spanish
- d. have a special interest or exception as granted by the sponsor

Section 3. Membership may be freely resigned by presenting a request to the club sponsor.

Section 4. To be recognized as an "active" member, students must attend at least two events or meetings per semester.

Article III- Executive Branch

Section 1: Offices. The four (4) Officers of the Spanish Club shall be the President, the Vice-President, the Secretary, and the Announcement Officer.

Section 2: Elections. They will be self-nominated or by peers and approved by the sponsor.

Section 3: Qualifications. While it is beneficial that all officers of the Spanish Club be speakers of the Spanish language, this skill shall not be an official requirement to become an officer of the Spanish Club. However, any member who seeks to become an officer of the Spanish Club should be able to provide evidence of being in good academic and disciplinary standing.

Section 4: Duties.

- a. **President:** The President of the Spanish Club shall:
 - Work with the Advisor, Danielle Storey to plan future meetings.
 - Serve as facilitator for the planning of activities and events, in accordance with the Mission of the Spanish Club.
 - Co-act as the official representative of the Spanish Club along with the advisor.
 - President must attend and act as an ambassador as required.
 - Responsibilities in Meetings: (1) be in charge of sign-in, (2) help facilitate and co-lead the meeting's activities along with the advisor (3) promote membership, generate enthusiasm, and propose future activities to the advisor.
- b. **Vice-President:** The Vice-President of the Spanish Club shall:
 - Vice-President will collaborate with the President, as well as share the Presidential duties mentioned above at sponsor's discretion.
 - In the absence of the President, Vice-President will serve as acting President.
 - Create and maintain scrapbook/documentation of events and activities.
 - Take photos of Spanish Club events and activities.
 - Work with the advisor to maintain Spanish Club Facebook page.

- c. Secretary:** The Secretary of the Spanish Club shall:
 - Keep the minutes of all meetings.
 - Ensure attendance is recorded at meetings
 - In absence of President and Vice-President, serve as acting President.
- d. Announcement Officer:** The Spanish Club Announcement Officer shall:
 - Oversee the fundraising and service projects
 - Coordinate the collection of money alongside the sponsor
 - Generate and provide flyers/posters for upcoming activities, and events.

Section 5: Term: The term of all offices is one (1) academic school year.

Article IV- Sponsor

Section 1. In accordance with Findlay School Board Policy, the Spanish Club must have a faculty member serve as the Spanish Club's sponsor for a term of no less than one academic year.

Section 2: Duties. The sponsor shall advise the Spanish Club in all aspects of its operation. It is beneficial, but not required that the advisor speaks Spanish fluently and/or teaches Spanish or ESL classes. The Spanish Club sponsor should attend and supervise all meetings and events of the Spanish Club, as well as chaperone travels.

Article V- Amendments

Section 1: Submissions. Any active member during the course of the meeting may make a motion to make an amendment to the constitution.

Section 2: Unanimous approval of the Executive Council as well as Sponsor(s) and Principal is required to pass all motions of amendments.

Article VI- Constitutional Bylaws

Section 1: Meetings. Spanish Club will meet one or two times monthly after school in addition to other scheduled events such as Café y Charla (coffee and conversation) dates outside of school and field trips. Spanish Club meetings may occur more infrequently depending on the holidays and events of certain months.

-Meetings will be presided by the Advisor, and at times the President or Vice-President according to ranking order. An agenda will be presented by the ranking Officer at the beginning of the meeting, and followed thereafter.

-Meetings will consist of the sign in, minutes from the previous meeting, and a program/agenda.

Section 2: Grade Requirement. A nominee for an office must have a minimum grade of a B in any Spanish class taken, as well as be in academic good standing.

Section 3: Dues. The Spanish Club membership fee is \$5. This includes, but is not limited to, refreshments and materials for future meetings. It also helps support any additional expenses that may arise, as well as festival participation.

-Field-trips, t-shirts and additional activities are not included in membership fees.

Section 4: Attendance. Officers should be in attendance at every meeting unless prior notification of absence is given. Officers can miss no more than two (2) mandatory meetings per school year.

-Non-officers can only miss two (2) mandatory meetings per semester.

Section 5: Service Projects. A project will be undertaken by all members to enrich, embellish, and/or benefit the school or a non-profit organization in a Spanish-speaking country while promoting pride as foreign language students.

Member Information and Acknowledgement

Name: _____ Grade: _____

Home address: _____

City: _____ State: _____ Zip Code: _____

Parent's email or phone: _____

Member email: _____

Spanish Club members are encouraged to subscribe to the Google Classroom (code: wnt0jb) for Spanish Club, run by Mrs. Danielle Storey, advisor.

Acknowledgement: "I have read and understand the organization requirements and expectations as outlined in the Spanish Club Constitution. I also understand that I may contact Sra. Storey (room 282) with any questions or concerns."

Member Signature

Date

Spanish Club's Mission - Findlay High School

2017-18

Our Mission Statement

Proposed goals and objectives:

The Spanish Club proposes to promote awareness, appreciation, and understanding of the people and diverse cultural productions of the Hispanic/Latino world.

It also proposes to contribute and encourage the study and appreciation of the Spanish language. Lastly, it proposes to foster friendly relations with other Findlay clubs and organizations, as well as the community, and to work with them to better understand diversity through cultural awareness.

**Findlay City School District
Hancock County
Five Year Forecast for Fiscal Years 2015 through 2022**

	Actual				Average Change	Forecasted				
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017			Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
Revenues										
1.010 General Property Tax (Real Estate)	\$25,455,004	\$25,275,862	\$26,272,789	1.6%	\$26,755,557	\$27,290,668	\$27,836,481	\$28,393,211	\$28,961,075	
1.020 Tangible Personal Property Tax										
1.030 Income Tax										
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	21,947,530	23,490,047	24,727,384	6.1%	24,829,872	24,887,492	24,887,492	24,887,492	24,887,492	
1.040 Restricted Grants-in-Aid (3200's)	953,774	872,197	954,189	0.4%	954,189	954,189	954,189	954,189	954,189	
1.050 Property Tax Allocation (3130)	7,170,279	6,353,530	5,566,873	-11.9%	4,807,873	4,048,873	3,289,873	2,862,873	2,862,873	
1.060 All Other Revenues	2,952,510	3,469,685	3,623,670	11.0%	4,250,420	3,923,420	3,873,420	3,843,420	3,793,420	
1.070 Total Revenues	58,479,097	59,461,321	61,144,905	2.3%	61,597,911	61,104,642	60,841,455	60,941,185	61,459,049	
Other Financing Sources										
2.050 Advances-In		15,000		0.0%	70,000	50,000	50,000	50,000	50,000	
2.060 All Other Financing Sources	449,871	497,008	89,180	-35.8%	893,746	200,000	200,000	200,000	200,000	
2.070 Total Other Financing Sources	449,871	512,008	89,180	-34.4%	963,746	250,000	250,000	250,000	250,000	
2.080 Total Revenues and Other Financing Sources	58,928,968	59,973,329	61,234,085	1.9%	62,561,657	61,354,642	61,091,455	61,191,185	61,709,049	
Expenditures										
3.010 Personnel Services	30,975,204	31,891,466	33,373,840	3.8%	34,888,607	34,383,970	34,796,578	35,214,137	35,636,706	
3.020 Employees' Retirement/Insurance Benefits	10,999,083	11,267,409	13,080,083	9.3%	13,648,663	14,054,560	14,732,686	15,327,870	15,862,211	
3.030 Purchased Services	11,838,391	12,545,982	11,730,419	-0.3%	11,863,723	11,825,610	11,943,866	12,063,305	12,183,938	
3.040 Supplies and Materials	2,208,870	2,308,584	2,261,317	1.2%	1,977,000	1,785,000	1,785,000	1,785,000	1,785,000	
3.050 Capital Outlay	768,789	1,341,713	1,880,069	57.3%	910,000	860,000	810,000	760,000	710,000	
4.300 Other Objects	791,720	785,176	768,926	-1.4%	800,000	810,000	820,000	830,000	840,000	
4.500 Total Expenditures	57,582,057	60,140,330	63,094,654	4.7%	64,087,993	63,719,140	64,888,130	65,980,311	67,017,855	
Other Financing Uses										
5.010 Operating Transfers-Out	80,872			0.0%	10,000	10,000	10,000	10,000	10,000	
5.020 Advances-Out	15,000		70,000	0.0%	50,000	50,000	50,000	50,000	50,000	
5.030 All Other Financing Uses					2,500	2,500	2,500	2,500	2,500	
5.040 Total Other Financing Uses	95,872		70,000	0.0%	62,500	62,500	62,500	62,500	62,500	
5.050 Total Expenditures and Other Financing Uses	57,677,929	60,140,330	63,164,654	4.6%	64,150,493	63,781,640	64,950,630	66,042,811	67,080,355	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,251,039	167,001-	1,930,569-	-584.7%	1,588,836-	2,426,998-	3,859,174-	4,851,626-	5,371,306-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	12,513,006	13,764,045	13,597,044	4.4%	11,666,475	10,077,640	7,650,642	3,791,467	1,060,159-	
7.020 Cash Balance June 30	13,764,045	13,597,044	11,666,475	-7.7%	10,077,640	7,650,642	3,791,467	1,060,159-	6,431,465-	
8.010 Estimated Encumbrances June 30	1,126,517	2,130,717	1,799,913	36.8%	1,400,000	1,350,000	1,300,000	1,250,000	1,200,000	
10.010 Fund Balance June 30 for Certification of Appropriations	12,637,528	11,466,327	9,866,562	-11.6%	8,677,640	6,300,642	2,491,467	2,310,159-	7,631,465-	
Revenue from Replacement/Renewal Levies										
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	12,637,528	11,466,327	9,866,562	-11.6%	8,677,640	6,300,642	2,491,467	2,310,159-	7,631,465-	
15.010 Unreserved Fund Balance June 30	12,637,528	11,466,327	9,866,562	-11.6%	8,677,640	6,300,642	2,491,467	2,310,159-	7,631,465-	

RATIOS & ANALYSIS

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
True Days Cash* = line 10.010 / (line 5.050 / 365 days)	80 days	70 days	57 days	49 days	36 days	14 days	-13 days	-42 days
True Days Cash* w/RENEWALS=line 15.010 / (line 5.050 / 365 day)	80 days	70 days	57 days	49 days	36 days	14 days	-13 days	-42 days
Target 15.010 balance to equal 60 days cash*	9,481,303	9,886,082	10,383,231	10,545,286	10,484,653	10,676,816	10,856,352	11,026,908
Amount over (short) of goal of 60 days true cash*	3,156,225	1,580,245	(516,668)	(1,867,647)	(4,184,012)	(8,185,349)	(13,166,511)	(18,658,372)
Salary & Benefit Costs / Total Costs (Target Range <= 75%)	72.77%	71.76%	73.54%	75.66%	75.94%	76.26%	76.53%	76.77%
Salary & Benefit Costs / Total Rev. (Target Range <=75%)	71.23%	71.96%	75.86%	77.58%	78.95%	81.07%	82.60%	83.45%
Salary & Benefit Costs / Total Rev. + Unresrvd Bal (Target<=65%)	58.65%	60.41%	65.34%	68.13%	71.60%	77.90%	85.84%	95.23%

*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

PRINTED: 1/5/2018
FOR BOARD APPROVAL: 1/8/2018

FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – January 8, 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 on which collections began in calendar year 2014. A full appraisal occurred in 2016. Residential values increased 4.24% resulting in 176K more from inside millage. Commercial valuation netted a slight decrease. 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 and reimbursement for the schools was promised as is noted below in line 1.050. Those are now completely 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 will likely need to be passed in CY2019 for collections to begin in FY2020 (i.e. receipts in January 2020).

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). FY18 state funding projects a 102K (or 0.4%) increase and another 57K (or 0.2%) in FY19. A key consideration is that although the State may profess more in state funding going into one district pocket, they are quick to take even more out of the district's other pocket in order to fund failing charter schools and voucher programs, as well as add additional mandates such as College Credit Plus which puts K-12 tax dollars into the accounts of Ohio colleges and universities.

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. That same annual phase out is assumed throughout the rest of the forecast until FY21 where the final remaining phase out of 427K takes place.

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 include 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 FY18. In addition to the base increases, personnel services are projected at 1.2% increases for FY18 and each year beyond to cover experience and education changes. 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. FY16 reflects a net increase of 9 new certified positions to reduce class size while also dealing with increasing elementary enrollment. 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 8 fewer teaching positions from changing the middle school schedule. FY19 also reflects 11 fewer teaching, administrative, and support staff positions to better adjust to current enrollment. FY19 salaries are reduced 185K for fewer intervention services at the buildings.

3.020 Employees' Retirement/Insurance Benefits – FY18 is based on July 2017 total renewal quote of \$8.56 million from Anthem, and 8.0%, 7.0%, 6.0%, and 5.0% increases respectively in the next four years. There is also 584K assumed for Dental/Vision costs and 17K for life insurance. Line 3.020 also includes approximately \$198,000 for professional dues reimbursements, \$67,000 for tuition reimbursements, \$90,000 for STRS/SERS 14% contributions for Renhill employees, and 100K for Bring Your Own Device program where we pay teachers for using their own computer in the classroom. 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.

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 FY18 through FY22. FY18 includes 366K of additional costs for outgoing open enrollment. Starting in FY18, 300K will no longer be available for district projects. FY15 and FY16 show larger increases 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. Supplies are forecast to remove textbooks in FY18 which will be purchased from Pemanent 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 –\$75,000 per year had been transferred to fund 432 to cover EMIS costs until that grew to \$80,000 in FY15 and then stopped in FY16. \$10,000 is budgeted for miscellaneous transfers.

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 2018-2022, 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.

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.

Findlay **C**ity
School **D**istrict

2 0 1 9 B u d g e t

**Fiscal Year Ending
June 30, 2019**

Submitted to Board

January 8, 2018

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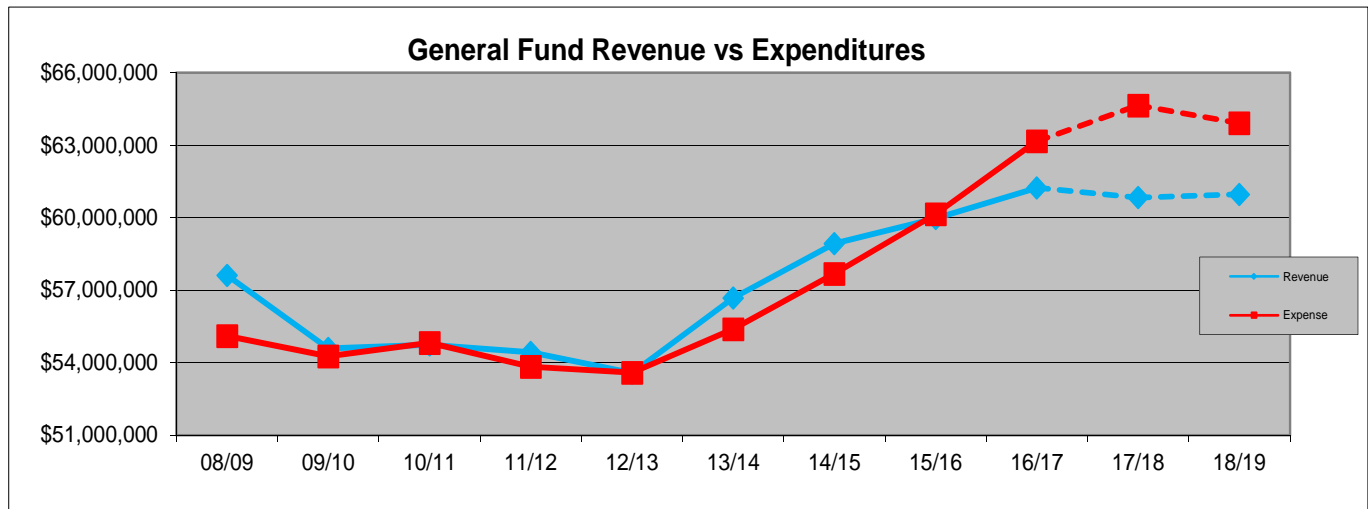
BOARD OF EDUCATION

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

ADMINISTRATION

Edward Kurt	Superintendent
Troy Roth	Assistant Superintendent
Michael Barnhart	Treasurer
Dave Barnhill	Principal, Wilson Vance Intermediate
David Danhoff	Director, Vocational Education
John Dell	Director of Transportation
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 Pupil Services
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

		REVENUE GENERAL FUND				
		2015/16	2016/17	2017/18	2017/18	2018/19
		Actual	Actual	as of Dec 31st	Budget	Estimate
Receipts From Local Sources						
1111	Real Estate Tax	25,275,862	26,272,788	11,877,605	26,947,433	27,296,755
1120	Personal Property Tax	-	-	-	-	-
Total Receipts From Local Sources		<u>25,275,862</u>	<u>26,272,788</u>	<u>11,877,605</u>	<u>26,947,433</u>	<u>27,296,755</u>
Receipts From State and Federal Sources						
3110	Basic Aid & Special Ed	21,256,110	22,348,776	11,187,734	22,395,000	22,455,000
3219-0004	Vocational Allow ance	354,233	475,078	228,374	475,000	475,000
3110-0005	Transportation Allow ance	823,571	829,593	410,463	830,000	830,000
<i>Sub-Total SF3</i>		<u>22,433,914</u>	<u>23,653,447</u>	<u>11,826,571</u>	<u>23,700,000</u>	<u>23,760,000</u>
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,568,242	1,670,016	794,754	1,600,000	1,700,000
3130	Rollback and Homestead	6,353,530	5,566,873	2,546,221	4,893,280	4,048,873
3134	Utility Reimbursement SB3/287	-	-	-	-	-
3190	Casino Revenue	276,085	266,639	141,381	265,000	265,000
3219	State Reimbursement Spec Ed	84,001	91,472	-	85,000	85,000
4120/4139	Federal Medicaid/ Stu Intervention	265,860	248,419	52,969	200,000	200,000
4130	E-rate (formerly fund 588)	-	-	-	-	-
3212-9194	Bus Purchase Allow ance	-	-	-	-	-
Total Receipts From State and Federal Sources		<u>30,981,631</u>	<u>31,496,866</u>	<u>15,361,895</u>	<u>30,743,280</u>	<u>30,058,873</u>
Miscellaneous Receipts From Local Sources						
1211	Tuition Parents	1,252	-	-	-	-
1221	Tuition From Other Districts	101,801	69,889	160,251	70,000	150,000
1222	Summer School	19,466	7,201	1,333	15,000	15,000
1223	Tuition Special Education	221,952	902,179	62,940	465,000	465,000
1224	Tuition Vocational Education	236,521	(16,235)	(38,425)	50,000	50,000
1227	Open Enrollment	1,341,287	1,565,859	773,618	1,600,000	1,650,000
1410	Interest on Investments	201,957	184,660	173,705	175,000	190,000
1740	Class Fees/Parking Fees	7,883	8,112	6,758	9,000	9,000
1810	Rental School Property	38,714	22,823	5,887	25,000	25,000
1820	Donations	-	2,750	500	5,000	5,000
1831	Sponsor Fee from FDA	-	-	34,124	-	50,000
1880/1890	Miscellaneous Fines, Etc.	1,032,994	628,012	558,840	500,000	750,000
1933	Sale Non-Real Property	60	1,834	5,737	9,000	5,000
5300	Prior Years Adjust and Refunds	496,948	87,347	813,778	150,000	195,000
Total Miscellaneous Receipts From Local Sources		<u>3,700,834</u>	<u>3,464,431</u>	<u>2,559,046</u>	<u>3,073,000</u>	<u>3,559,000</u>
Sub-Total Estimated Revenue		<u>59,958,328</u>	<u>61,234,085</u>	<u>29,798,546</u>	<u>60,763,713</u>	<u>60,914,628</u>
5100	Transfer Into General Fund	-	-	-	-	-
5100-9194	Transfer-In Bus Funds	-	-	-	-	-
5220-9194	Advances-In Return	-	-	-	-	-
5220	Advances-In Return	15,000	-	70,000	70,000	50,000
Total All Estimated Revenue		<u><u>59,973,328</u></u>	<u><u>61,234,085</u></u>	<u><u>29,868,546</u></u>	<u><u>60,833,713</u></u>	<u><u>60,964,628</u></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.

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.

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**

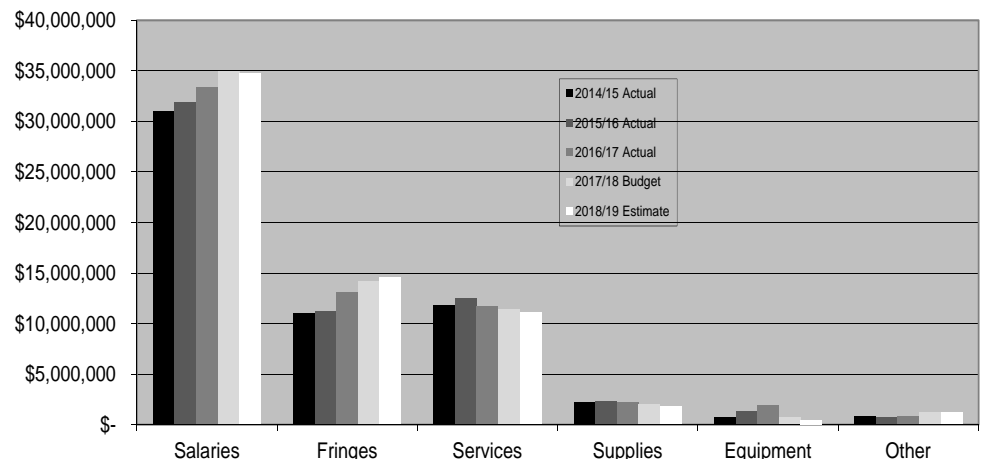
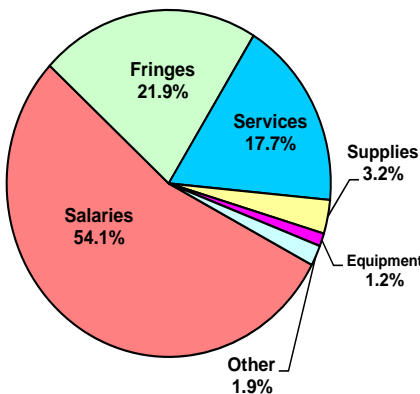
Object Description	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate	% of Change
100 Salaries	\$ 31,891,466	\$ 33,373,839	\$ 17,196,762	\$ 34,967,000	\$ 34,786,000	-0.52%
200 Fringe Benefits	\$ 11,277,411	13,080,082	6,517,877	14,165,300	14,542,500	2.66%
400 Contracted Services	\$ 12,535,982	11,730,419	4,870,547	11,470,800	11,109,300	-3.15%
500 Materials and Supplies	\$ 2,308,583	2,261,318	1,164,185	2,038,368	1,812,803	-11.07%
600/700 Capital Outlay	\$ 1,341,713	1,880,068	675,233	782,500	450,500	-42.43%
800 Other	\$ 785,176	768,924	347,263	859,750	847,750	-1.40%
900 Transfers, Advances & Refunds	\$ -	70,000	-	364,500	364,500	0.00%
Total Expenditures	\$ 60,140,332	\$ 63,164,649	\$ 30,771,867	\$ 64,648,218	\$ 63,913,353	-1.14%

**GENERAL FUND COMPARISON OF EXPENDITURES
 BY FUNCTION**

Funct Description	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate	% of Change
1100 Instruction	\$ 23,969,000	\$ 25,398,120	\$ 12,510,999	\$ 25,936,965	\$ 25,590,000	-1.34%
1200 Special Instruction	6,613,265	7,339,001	3,911,909	7,364,200	7,683,900	4.34%
1300 Vocational Instruction	2,911,941	3,193,555	1,710,539	2,998,500	2,994,500	-0.13%
1900 Other Instruction	5,900,488	6,449,457	2,819,098	7,011,000	6,730,000	-4.01%
2100 Support Services - Pupil	2,540,476	2,709,161	1,434,399	2,803,800	2,871,200	2.40%
2200 Support Services - Instructional	1,891,230	2,171,825	1,151,720	2,204,500	2,238,500	1.54%
2300 Board of Education	174,145	192,177	84,390	200,500	200,500	0.00%
2400 Administration	4,266,717	4,154,685	2,118,834	4,401,800	4,453,300	1.17%
2500 Fiscal Services	1,275,525	1,317,231	670,516	1,444,350	1,453,350	0.62%
2700 Operation and Maintenance	7,448,910	6,261,335	2,654,877	6,101,903	5,563,903	-8.82%
2800 Transportation	2,161,893	2,793,742	1,184,586	2,616,800	2,578,800	-1.45%
2900 Informational Services	48,802	152,113	88,564	183,000	187,000	2.19%
4100 Extra-Curr. Act.-Academic	169,701	146,346	53,242	173,600	169,600	-2.30%
4500 Extra-Curr. Act.-Sports	685,028	709,402	345,243	741,400	747,900	0.88%
4600 Extra-Curr. Act.-School/Public	72,065	79,395	32,952	81,400	81,400	0.00%
5300 Architect Services	11,146	27,106	-	20,000	5,000	-75.00%
6100 Debt Service	-	-	-	-	-	0.00%
7200 Transfers	-	-	-	50,000	50,000	0.00%
7400 Advances	-	70,000	-	290,000	290,000	0.00%
7500 Refund of Prior Year	-	-	-	24,500	24,500	0.00%
Total Expenditures	\$ 60,140,332	\$ 63,164,649	\$ 30,771,867	\$ 64,648,218	\$ 63,913,353	-1.14%

Expenditure Comparison by Objects

2017/18 Budget Total = \$64,648,218



GENERAL FUND

Instruction

Regular Instruction - 1100

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

Object	Description	2015/16	2016/17	2017/18	2017/18	2018/19
		Actual	Actual	as of Dec 31st	Budget	Estimate
100	Salaries	\$15,761,394	\$16,071,098	\$ 8,306,658	\$16,993,000	\$ 16,716,000
211/221	Retirement	\$ 2,251,750	\$ 2,379,590	\$ 1,180,292	\$ 2,549,000	\$ 2,475,000
232	Bring Your Own Device Payments to Employees	N/A	\$ 54,000	\$ 8,000	\$ 150,000	\$ 50,000
240-259	Insurance Benefits	2,939,553	3,740,488	1,749,004	4,075,000	4,305,000
260	Worker's Compensation	73,605	147,819	(967)	60,000	80,000
281	Unemployment	298	5,138	-	20,000	30,000
410	District Copiers/Substitutes/Other Contracts	790,217	973,111	295,613	820,000	820,000
423	District Educational Repairs	20,668	33,302	19,294	75,000	75,000
430/431	Mileage/Travel	14,536	13,553	1,181	15,000	15,000
432	Districtwide/Bldg Professional Development	39,083	38,670	19,362	60,000	55,000
441/449	Telephones	95,199	106,188	52,444	50,000	50,000
472	Credit Recovery @ FHS	2,774	535	-	35,000	30,000
510/511	Educational Supplies	287,614	272,807	141,318	336,579	263,000
510	Technology Supplies (formerly e-rate fund 588)	27,172	19,421	29,293	43,000	40,000
516	Computer Software & Licenses	345,886	302,875	246,091	98,000	98,000
520	Textbooks (Curriculum Dept.)	434,645	334,474	60,938	65,386	30,000
521/525	FCS Online & Findlay Learning Center Curriculum	81,315	64,097	41,288	112,000	80,000
551	Educational Supplies - Waived Fees	94,150	90,505	-	95,000	93,000
640	Enhance Classroom Technology	709,140	750,451	361,191	285,000	285,000
Total Regular Instruction - 1100		<u>\$23,969,000</u>	<u>\$25,398,120</u>	<u>\$12,510,999</u>	<u>\$25,936,965</u>	<u>\$ 25,590,000</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	2015/16	2016/17	2017/18	2017/18	2018/19
		Actual	Actual	as of Dec 31st	Budget	Estimate
100	Salaries	\$ 4,760,505	\$ 5,096,542	\$ 2,756,020	\$ 5,143,000	\$ 5,408,000
211/221	Retirement	680,785	766,393	400,782	722,000	758,000
240-259	Insurance Benefits	820,043	1,041,095	582,080	1,085,000	1,172,000
260	Worker's Compensation	24,243	-	-	15,000	15,000
410	Contracted Services	238,680	347,780	97,192	298,000	243,000
423	District Educational Repairs	579	727	732	1,500	1,500
425	Rentals	4,620	4,200	1,840	5,500	5,500
432	Professional Meetings	6,117	10,857	5,826	6,000	5,000
431/439	Mileage/Travel	498	343	233	1,200	900
441/449	Telephones	35,590	39,639	20,821	35,000	35,000
510	Educational Supplies	38,311	31,425	46,384	40,000	30,000
640	New Equipment	3,294	-	-	12,000	10,000
Total Special Instruction - 1200		<u>\$ 6,613,265</u>	<u>\$ 7,339,001</u>	<u>\$ 3,911,909</u>	<u>\$ 7,364,200</u>	<u>\$ 7,683,900</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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 1,600,475	\$ 1,744,251	\$ 836,668	\$ 1,704,000	\$ 1,725,000
211/221	Retirement	224,264	242,341	118,328	244,000	250,000
240/249	Insurance Benefits	297,143	358,694	191,570	360,000	388,000
260	Worker's Compensation	6,965	-	-	6,000	6,000
410/418	Contracted Services/Legal Services	118,072	145,976	82,539	99,000	99,000
423	⁽¹⁾ District Educational Repairs	1,049	10,238	6,253	15,000	13,000
426	FCS Share of Millstream Rent for fund 034	120,600	117,075	57,000	125,500	125,500
439	⁽¹⁾ Professional Meeting/Travel	41,103	41,975	21,788	40,000	33,000
441	⁽¹⁾ Telephones	52,612	58,598	30,779	50,000	50,000
510	⁽¹⁾ Educational Supplies	152,498	183,402	94,349	190,000	175,000
520	⁽¹⁾ Textbooks	32,838	75,215	75,020	15,000	5,000
640/740	⁽¹⁾ New Equipment	264,321	215,789	196,244	150,000	125,000
Total Vocational Instruction - 1300		\$ 2,911,941	\$ 3,193,555	\$ 1,710,539	\$ 2,998,500	\$ 2,994,500

⁽¹⁾ 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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
100	Intervention Internal Block Grant Salaries	\$ 76,135	\$ 135,704	\$ 46,556	\$ 265,000	\$ -
200	Intervention Internal Block Grant Benefits	4,195	17,558	5,996	46,000	-
500	Intervention Internal Block Grant Supplies	9,131	38,623	8,936	25,000	-
400	Intervention Internal Block Grant Purch Srvcs	8,854	-	-	15,000	-
471	Tuition - Other Districts Within the State	933,160	794,268	508,456	980,000	980,000
474	Tuition - Excess Cost for Special Ed.	324,327	599,546	46,973	600,000	625,000
475	Payments - Special Education within District	88,160	52,769	36,003	120,000	100,000
477	Payments - Open Enrollment Program	2,452,929	2,680,518	1,254,001	2,800,000	2,850,000
478	Payments - Community Schools	1,942,018	1,925,391	895,479	1,950,000	1,950,000
479	Payments - Post Secondary Option	61,580	205,081	16,696	210,000	225,000
Total Other Instruction - 1900		\$5,900,488.09	\$ 6,449,457	\$ 2,819,098	\$ 7,011,000	\$ 6,730,000

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.

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 782,308	\$ 810,423	\$ 422,898	\$ 805,000	\$ 775,000
211/221	Retirement	101,907	120,229	66,853	122,000	118,000
240-259	Insurance Benefits	135,044	160,508	98,016	185,000	187,000
260	Worker's Compensation	3,403	-	-	3,800	3,800
416	Scheduling (A-site Services)	54,428	76,403	-	80,000	80,000
431	Travel	337	425	81	700	700
432	Professional Meetings	-	-	-	500	500
441	Telephone	24,758	27,575	14,484	27,000	27,000
510	Supplies	3,193	2,496	1,979	3,000	2,500
Total Guidance Services - 2120		\$1,105,378	\$1,198,058	\$ 604,311	\$1,227,000	\$1,194,500

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.

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 206,219	\$ 231,210	\$ 114,524	\$ 229,000	\$ 230,000
211/221	Retirement	28,868	27,333	13,269	30,000	30,000
240-259	Insurance Benefits	3,103	3,486	1,746	6,800	7,000
260	Worker's Compensation	886	-	-	1,000	1,000
430/441	Professional Development/Telephone	7,936	8,617	4,526	7,000	7,000
514	Supplies	2,408	2,588	1,457	2,600	2,500
Total Health Services - 2130		\$ 249,420	\$ 273,235	\$ 135,522	\$ 276,400	\$ 277,500

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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 209,330	\$ 219,176	\$ 148,630	\$ 233,000	\$ 296,000
211/221	Retirement	38,512	30,831	20,515	40,000	45,000
240-259	Insurance Benefits	68,604	67,445	42,564	73,000	88,000
260	Worker's Compensation	1,201	(127)	-	1,200	1,200
410	Contracted Services	77,065	79,916	41,859	83,000	83,000
431	Travel	1,254	1,290	178	2,200	2,000
432	Professional Meetings	1,368	1,071	-	1,500	1,500
441/449	Telephone/Cellular phones	15,474	17,234	9,053	12,000	12,000
510	Supplies	50,330	39,402	26,947	45,000	43,000
640	New Equipment	-	-	-	-	-
Total Psychological Services - 2140		\$ 463,138	\$ 456,237	\$ 289,745	\$ 490,900	\$ 571,700

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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 391,089	\$ 426,922	\$ 227,556	\$ 430,000	\$ 435,000
211	Retirement	50,939	60,752	31,308	60,000	62,000
240-249	Insurance Benefits	68,786	104,510	63,463	108,000	117,000
260	Worker's Compensation	1,723	-	-	1,800	1,800
410/413	Audiologist Services (non-residents)	20,162	22,877	6,400	25,000	25,000
431/432	Travel/Professional Meetings	3,023	2,249	27	3,000	3,000
510	Supplies	4,898	3,523	548	3,000	3,000
640	New Equipment	-	-	-	-	-
Total Speech and Hearing Services - 2150		\$ 540,620	\$ 620,835	\$ 329,302	\$ 630,800	\$ 646,800

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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 104,043	\$ 124,863	\$ 57,932	\$ 123,000	\$ 125,000
221	Retirement	14,634	15,168	7,160	20,000	20,000
250-259	Insurance Benefits	16,489	19,881	10,210	28,000	28,000
260	Worker's Compensation	408	-	-	500	500
415/439/449	Contracted Services/Cell phones	46,240	885	216	7,000	7,000
510	Supplies	107	-	-	200	200
Total Attend./Substance Abuse Services - 2170/2180		\$ 181,920	\$ 160,796	\$ 75,518	\$ 178,700	\$ 180,700

TOTAL SUPPORT SERVICES - PUPIL - 2100's		\$2,540,476	\$2,709,161	\$ 1,434,399	\$2,803,800	\$ 2,871,200
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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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
111/141	Supervisors/Aides Salary	\$ 335,936	\$ 455,169	\$ 204,798	\$ 444,000	\$ 449,000
211/221	Retirement	79,242	84,324	36,704	95,000	96,000
231/239	FEA Tuition/Professional Dues	211,920	212,278	51,228	219,000	220,000
240-259	Insurance Benefits	42,835	59,766	23,293	62,000	67,000
260	Worker's Compensation	1,963	-	-	2,200	2,200
410	Millstream Contract/ESC Excess Costs	225,874	294,708	278,797	250,000	250,000
412	District In-Service (10K for Challenge Day)	6,681	11,317	(993)	19,600	19,600
431	Travel	1,974	1,629	396	3,500	3,500
432/439	Professional Meeting	493	474	324	2,000	1,500
441/449	Telephones/Cellular phones	4,300	8,617	4,526	7,000	7,000
510	Supplies	1,980	1,798	281	3,000	2,500
Total Instructional Staff Services - 2210		\$ 913,197	\$ 1,130,081	\$ 599,354	\$ 1,107,300	\$ 1,118,300

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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 284,879	\$ 317,057	\$ 143,467	\$ 327,000	\$ 331,000
211/221	Retirement	39,911	39,209	17,509	42,000	43,000
240-259	Insurance Benefits	55,766	69,260	44,295	75,000	81,000
260	Worker's Compensation	1,404	-	-	1,800	1,800
432	Professional Meetings	-	-	-	400	400
441	Telephones	7,737	8,617	4,526	7,000	7,000
530	Supplies	32,691	29,178	15,444	36,000	36,000
640	Audio Visual/New Equipment	9,494	8,294	2,962	9,500	9,500
Total Educational Media - 2220		\$ 431,883	\$ 471,616	\$ 228,204	\$ 498,700	\$ 509,700

Technology & Other Support Services - 2240 & 2290

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 378,564	\$ 397,180	\$ 217,474	\$ 405,000	\$ 410,000
211/221	Retirement	83,048	88,235	61,091	99,000	99,000
240-260	Insurance Benefits/Worker's Comp	72,428	77,775	39,802	89,000	96,000
439	Tech Dept. Prof Development	12,110	6,939	5,795	5,500	5,500
Total Other Support Services - 2240 & 2290		\$ 546,150	\$ 570,128	\$ 324,162	\$ 598,500	\$ 610,500
TOTAL SUPPORT SERVICES - INSTR. - 2200's		\$ 1,891,230	\$ 2,171,825	\$ 1,151,720	\$ 2,204,500	\$ 2,238,500

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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
418	Legal Service	\$ 61,858	\$ 101,701	\$ 40,927	\$ 65,000	\$ 65,000
439	Service Fund	4,136	2,223	1,180	18,500	18,500
446	Advertising	13,076	11,576	14,096	17,500	17,500
460	Printing	3,010	1,987	315	2,500	2,500
510	Supplies (formerly Goal 2/Virtues)	807	329	-	1,000	1,000
841	Memberships and Fees/Civil Service Fee	41,346	39,507	5,160	50,000	50,000
846	Election Expense	14,503	-	-	15,000	15,000
847	Advertising Delinquent Taxes	1,606	1,026	-	2,500	2,500
851/864	Liability Insurance	25,900	25,997	22,713	28,000	28,000
870	Taxes and Assessments (HS project)	7,903	7,831	-	500	500
Total Board of Education - 2300		<u>\$ 174,145</u>	<u>\$ 192,177</u>	<u>\$ 84,390</u>	<u>\$ 200,500</u>	<u>\$ 200,500</u>

Executive Administrative Services - 2410

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 466,766	\$ 399,011	\$ 204,666	\$ 437,000	\$ 437,000
211/221	Retirement	100,691	99,174	51,680	105,000	105,000
239-259	Insurance & Other Benefits	66,247	71,310	33,764	80,000	80,000
260	Worker's Compensation	1,933	-	-	2,000	2,000
410	Copiers/Postage Meter/UPS	155,313	38,306	16,715	70,000	70,000
415	Consultants (includes BWC Coordinator)	72,759	58,704	300	30,000	30,000
431	Mileage/Travel	3,602	2,642	1,209	3,500	3,500
432	Professional Meetings	6,614	10,668	6,254	7,800	7,800
441/443/449	Telephone/Postage/Cellular phones	18,380	23,443	8,830	20,000	20,000
512	Supplies and Materials	7,868	3,057	3,522	8,000	8,000
640/740	Replacement Equipment	3,950	(95)	-	2,000	2,000
850	Bond	-	-	-	500	-
Total Executive Administrative Services - 2410		<u>\$ 904,123</u>	<u>\$ 706,220</u>	<u>\$ 326,940</u>	<u>\$ 765,800</u>	<u>\$ 765,300</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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
111/131	Principal/Secretary Salaries	\$1,911,154	\$2,013,988	\$ 1,109,320	\$2,300,000	\$ 2,330,000
211/221	Retirement	468,178	507,075	292,598	545,000	551,000
231/239	Tuition/Professional Dues	9,699	8,261	2,508	9,000	9,000
240-259	Insurance Benefits	421,598	483,980	265,627	565,000	610,000
260	Worker's Compensation	9,163	-	-	9,500	9,500
410	Contracted Services	332,012	272,187	38,771	55,000	30,000
431	Mileage/Travel	118	651	-	500	500
432	Professional Meetings	2,751	6,522	1,848	14,000	12,000
441/449	Telephones/Cellular phones	90,945	97,999	48,886	60,000	60,000
443	Postage	9,972	14,663	8,148	20,000	20,000
512	Supplies	51,471	40,138	24,189	49,000	47,000
640	New Equipment	55,532	3,000	-	9,000	9,000
Total Administrative Principals and Offices - 2420		<u>\$3,362,594</u>	<u>\$3,448,465</u>	<u>\$ 1,791,894</u>	<u>\$3,636,000</u>	<u>\$ 3,688,000</u>
TOTAL ADMINISTRATION - 2400's		<u>\$4,266,717</u>	<u>\$4,154,685</u>	<u>\$ 2,118,834</u>	<u>\$4,401,800</u>	<u>\$ 4,453,300</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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
141	Salaries	\$ 362,079	\$ 372,752	\$ 206,823	\$ 426,000	\$ 431,000
221	Retirement	78,296	74,151	43,645	95,000	96,000
250-259	Insurance Benefits	77,144	89,438	48,104	107,000	115,000
260	Worker's Compensation	1,646	-	-	1,800	1,800
410/418	Contracted Services/Audit/Fixed Assets	73,103	96,428	49,536	86,000	86,000
433/434	Mileage/Travel	2,689	3,440	1,818	2,800	2,800
441	Telephones	3,451	7,131	6,337	8,000	8,000
510	Office Supplies	6,374	4,629	3,203	7,000	7,000
640	New Equipment	3,592	-	3,824	5,000	5,000
844	County Bd of Ed (SF3 offset)	45,044	42,565	21,758	50,000	50,000
845	Auditor and Treasurer Fee	621,357	626,697	285,469	655,000	650,000
853	Fiscal Services Bond	750	-	-	750	750
Total Fiscal Services - 2500		<u>\$1,275,525</u>	<u>\$1,317,231</u>	<u>\$ 670,516</u>	<u>\$1,444,350</u>	<u>\$ 1,453,350</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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
BOARD ACCOUNTS:						
141	Salaries	\$ 2,214,979	\$ 2,331,770	\$ 1,120,383	\$ 2,369,000	\$ 2,330,000
221	Retirement	371,349	351,124	212,674	400,000	397,000
250-259	Insurance Benefits	565,531	650,033	324,153	720,000	760,000
260	Worker's Compensation	21,865	-	-	25,000	25,000
282	Unemployment Comp.	-	164	81	20,000	20,000
424	Property Insurance	92,257	92,457	73,524	105,000	105,000
426	Lease of FHS Addition (through 2014)	-	-	-	-	-
441/449	Telephone/Cellular phones	31,208	35,551	16,715	25,000	25,000
451	Electricity	799,058	778,128	351,614	795,000	803,000
452	Water and Sewage	97,507	103,480	47,400	107,000	107,000
453	Fuel - Natural Gas	120,796	112,485	64,778	150,000	145,000
853/890	Bond/District Safety Program	9,246	2,948	2,068	30,000	25,000
Sub-Total Board Accounts		<u>4,323,796</u>	<u>4,458,139</u>	<u>2,213,390</u>	<u>4,746,000</u>	<u>4,742,000</u>
OPERATION ACCOUNTS:						
410	Maintenance & District Project Contracts	2,250,361	559,186	115,141	300,000	-
415	Maint. Suprvsr thru ESC & Cenergistic	210,354	222,298	110,995	222,800	222,800
420	Laundry/Mats	12,926	14,563	7,732	15,000	15,000
422	Trash	31,942	32,614	17,399	34,000	34,000
423	Building/Equipment Repair	19,340	27,742	(98,872)	30,000	30,000
425	Rentals	19,635	17,662	9,156	20,000	20,000
426	Lease of part of Admin Offices	-	88,125	-	67,500	67,500
431	Mileage	7,298	6,944	3,320	8,000	7,500
434	Professional Meetings	2,387	582	875	2,000	2,000
510	FHS Security & Parking Supplies	1,189	1,415	-	1,310	1,310
511	Office Supplies	1,179	3,754	1,777	2,200	2,200
516	Cenergistics Software	6,650	6,650	2,593	2,593	2,593
570	Custodial Supplies	88,567	75,794	35,849	98,000	99,000
571	Grounds Supplies	43,956	53,795	15,668	65,000	65,000
572	Building Supplies	119,198	161,315	87,526	175,000	170,000
573	Equipment Supplies	9,531	10,609	7,813	7,500	8,000
580	Vehicle Supplies/Fuel	41,212	45,915	13,505	80,000	75,000
620	District Building Projects	114,923	457,758	105,722	150,000	-
640/650	New Equipment/Vehicles	144,467	16,474	5,290	75,000	-
Sub-Total Operation Accounts		<u>3,125,114</u>	<u>1,803,196</u>	<u>441,488</u>	<u>1,355,903</u>	<u>821,903</u>
Total Operations and Maintenance - 2700		<u>\$ 7,448,910</u>	<u>\$ 6,261,335</u>	<u>\$ 2,654,877</u>	<u>\$ 6,101,903</u>	<u>\$ 5,563,903</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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
141	Salaries	\$1,293,173	\$1,379,587	\$ 691,463	\$1,440,000	\$ 1,457,000
221	Retirement	207,262	213,880	127,964	225,000	228,000
250-259	Insurance Benefits	282,540	351,971	155,873	350,000	378,000
260	Worker's Compensation	5,951	-	-	9,000	9,000
410	Contract Services	1,358	9,745	633	5,000	5,000
413	Medical Inspections	9,493	10,880	6,142	12,000	12,000
423	Repairs to Buses	(5,460)	(373)	-	25,000	25,000
424	Insurance	24,800	24,996	20,840	25,000	25,000
425	Lease Payment/Rental of Vans	-	-	-	-	-
431	Mileage	-	777	69	500	500
439	Professional Meetings	3,398	2,954	255	4,000	3,500
440	Van Certifications/License Renewal	775	835	309	2,500	2,000
441/449	Telephones/Cellular phones	1,445	2,257	2,802	4,000	4,000
481	Contract Transportation	5,744	5,825	-	8,800	8,800
511/581	Materials for Buses	192,425	202,938	117,419	195,000	195,000
582/583	Fuel/Tires	138,988	159,074	60,816	230,000	225,000
640	Capital Outlay (Van or Bus Replacement)	-	189,900	-	-	-
660 (9194)	Bus Replacement	-	238,497	-	80,000	-
890	Bus Driver Abstract	-	-	-	1,000	1,000
Total Transportation - 2800		\$2,161,893	\$2,793,742	\$ 1,184,586	\$2,616,800	\$ 2,578,800

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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
141	Salaries (Partial State Funds EMIS)	\$ 29,835	\$ 92,144	\$ 49,532	\$ 104,000	\$ 106,000
221	Retirement	9,992	26,531	16,312	26,000	27,000
250-259	Insurance Benefits	4,146	20,173	10,595	18,000	20,000
260	Worker's Compensation	390	-	-	1,000	1,000
410	Printing-Calendar & Brochures & Forms	-	6,816	11,420	17,500	17,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	4,439	4,669	-	10,500	10,500
431	Mileage/Professional Development	-	1,705	676	2,000	2,000
512	Supplies for Publications	-	75	30	4,000	3,000
640	Equipment	-	-	-	-	-
Total Informational Services - 2900		\$ 48,802	\$ 152,113	\$ 88,564	\$ 183,000	\$ 187,000

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.

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
113	Supplemental Salaries	\$ 103,014	\$ 107,660	\$ 37,685	\$ 120,000	\$ 118,000
211/221	Retirement	14,167	14,835	4,929	16,500	16,000
240-259	Insurance Benefits	1,459	1,499	531	5,000	5,000
260	Worker's Compensation	540	-	-	600	600
640	Equipment	33,000	-	-	5,000	5,000
891	Student Activity Payments	17,521	22,351	10,096	26,500	25,000
Total Academic and Subject Oriented - 4100		<u>\$ 169,701</u>	<u>\$ 146,346</u>	<u>\$ 53,242</u>	<u>\$ 173,600</u>	<u>\$ 169,600</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.

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
113	Supplemental Salaries	\$ 567,795	\$ 593,441	\$ 276,640	\$ 610,000	\$ 617,000
211/221	Retirement	92,809	97,251	47,374	101,000	102,000
240-259	Insurance Benefits	7,895	8,369	3,961	16,000	15,000
260	Worker's Compensation	2,729	-	-	2,500	2,000
282	Unemployment	-	-	39	900	900
410/441	Contracted Services/Telephone	13,799	10,341	17,230	11,000	11,000
Total Sports Oriented Activities - 4500		<u>\$ 685,028</u>	<u>\$ 709,402</u>	<u>\$ 345,243</u>	<u>\$ 741,400</u>	<u>\$ 747,900</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.

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
113	Supplemental Salaries	\$ 51,794	\$ 53,894	\$ 17,068	\$ 60,000	\$ 60,000
211/221	Retirement	7,142	7,390	2,339	9,000	9,000
240-259	Insurance Benefits	939	9,494	9,019	2,000	2,000
260	Worker's Compensation	239	-	-	400	400
410/441	Contracted Services/Telephone	11,951	8,617	4,526	10,000	10,000
853	Miscellaneous Objects	-	-	-	-	-
Total School and Public Activities - 4600		<u>\$ 72,065</u>	<u>\$ 79,395</u>	<u>\$ 32,952</u>	<u>\$ 81,400</u>	<u>\$ 81,400</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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
423	Fee	\$ 11,146	\$ 27,106	\$ -	\$ 20,000	\$ 5,000
Total Site and Architect - 5300		<u>\$ 11,146</u>	<u>\$ 27,106</u>	<u>\$ -</u>	<u>\$ 20,000</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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
814	HB264 Loan Principal through Nov. 2010	\$ -	\$ -	\$ -	\$ -	\$ -
824	HB264 Loan Interest at 4.297%	-	-	-	-	-
Total Debt Service - 6100		<u>\$ -</u>	<u>\$ -</u>	<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	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
910	Transfers (Press Box 007-9130)	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers (PI 003-9031)	-	-	-	-	-
	Transfers (EMIS 432-9004)	-	-	-	-	-
	Transfers (Misc)	-	-	-	50,000	50,000
	<i>Sub-Total Transfers</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
920	Advances (PI 003-9031 or 9030)	-	-	-	90,000	90,000
	Advances (Donnell Field 007-9080)	-	-	-	-	-
	Advances (Food Service 006-9060)	-	-	-	50,000	50,000
	Advances (Millstream 014)	-	-	-	-	-
	Advances (Flood Fund 014-9140)	-	-	-	-	-
	Advances (State & Federal Funds)	-	70,000	-	150,000	150,000
	<i>Sub-Total Advances</i>	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>290,000</u>	<u>290,000</u>
930	Refund of Prior Year Receipt	-	-	-	24,500	24,500
Total Transfers, Advances & Refund - 7000		<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ 364,500</u>	<u>\$ 364,500</u>
GRAND TOTAL GENERAL FUND		<u>\$ 60,140,332</u>	<u>\$ 63,164,649</u>	<u>\$ 30,771,867</u>	<u>\$ 64,648,218</u>	<u>\$ 63,913,353</u>

GENERAL FUND APPROPRIATIONS BY FUNCTION

Function	Description	2015/16 Actual	2016/17 Actual	2017/18 as of Dec 31st	2017/18 Budget	2018/19 Estimate
1100	Instruction	\$ 23,969,000	\$ 25,398,120	\$ 12,510,999	\$ 25,936,965	\$ 25,590,000
1200	Special Instruction	6,613,265	7,339,001	3,911,909	7,364,200	7,683,900
1300	Vocational Instruction	2,911,941	3,193,555	1,710,539	2,998,500	2,994,500
1900	Other Instruction	5,900,488	6,449,457	2,819,098	7,011,000	6,730,000
2100	Support Services - Pupil	2,540,476	2,709,161	1,434,399	2,803,800	2,871,200
2200	Support Services - Instructional	1,891,230	2,171,825	1,151,720	2,204,500	2,238,500
2300	Board of Education	174,145	192,177	84,390	200,500	200,500
2400	Administration	4,266,717	4,154,685	2,118,834	4,401,800	4,453,300
2500	Fiscal Services	1,275,525	1,317,231	670,516	1,444,350	1,453,350
2700	Operation and Maintenance	7,448,910	6,261,335	2,654,877	6,101,903	5,563,903
2800	Transportation	2,161,893	2,793,742	1,184,586	2,616,800	2,578,800
2900	Informational Services	48,802	152,113	88,564	183,000	187,000
4100	Extra-Curr. Act.-Academic & Subject	169,701	146,346	53,242	173,600	169,600
4500	Extra-Curr. Act.-Sports Oriented	685,028	709,402	345,243	741,400	747,900
4600	Extra-Curr. Act.-School & Public	72,065	79,395	32,952	81,400	81,400
5300	Architect Services	11,146	27,106	-	20,000	5,000
6100	Debt Service	-	-	-	-	-
7200	Transfers	-	-	-	50,000	50,000
7400	Advances	-	70,000	-	290,000	290,000
7500	Refund of Prior Year	-	-	-	24,500	24,500
Total Appropriations		<u>\$ 60,140,332</u>	<u>\$ 63,164,649</u>	<u>\$ 30,771,867</u>	<u>\$ 64,648,218</u>	<u>\$ 63,913,353</u>

LOCAL, STATE, AND FEDERAL APPROPRIATIONS BY FUND

	2015/16	2016/17	2017/18	2017/18	2018/19
LOCAL FUNDS:	Actual	Actual	as of Dec 31st	Budget	Estimate
002 Bond Retirement (4 funds)	\$ 4,011,150	\$ 4,110,143	\$ 2,778,273	\$ 4,111,440	\$ 4,083,348
003 Permanent Improvement	2,776,490	814,194	1,220,838	2,251,521	3,025,500
004 Local Share of OSFC Project 2010 Bonds	1,151,653	97,225	228,020	550,000	400,000
006 Food Service	1,658,933	1,643,353	713,792	2,000,000	2,000,000
007 Special Trusts (Special Rev/Donnell Stadium)	666,168	245,268	89,745	400,000	400,000
007 Special Trusts (Private Purpose/Scholarship)	12,710	13,597	6,119	45,000	45,000
008 Endow ments (3 funds)	21,833	500	25,500	30,000	30,000
009 Uniform School Supplies (56 funds)	318,710	310,786	225,704	350,000	350,000
010 OSFC Approved Costs \$57,532,766	2,980,396	-	-	-	-
011 Consumer Rotary - Millstream (9 funds)	110,495	123,004	65,284	175,000	175,000
014 Internal Srvcs Rotary - Millstream & Flood	631,074	713,621	435,128	1,001,000	1,001,000
018 Principal (14 funds)	162,154	175,808	90,988	180,000	180,000
019 Other Grants (15 funds)	267,525	306,694	105,225	383,000	383,000
020 FABSS	190,277	214,313	99,373	205,000	205,000
022 OHSAA Tournaments	91,916	52,999	42,945	198,000	198,000
024 Self -Insurance	7,424,377	8,435,455	4,745,455	8,650,000	9,300,000
034 New Building Maintenance Fund	278,113	772,121	286,596	599,000	599,000
200 Student Managed Activity (64 funds)	110,357	107,666	47,707	190,000	190,000
300 District Managed Activity (47 funds)	618,686	663,050	316,081	699,000	699,000
<i>Sub-total 002-300</i>	<u>23,483,017</u>	<u>18,799,797</u>	<u>11,522,772</u>	<u>22,017,961</u>	<u>23,263,848</u>
STATE FUNDS:					
401 Auxiliary Service	366,565	394,394	193,996	399,000	399,000
416 Teacher Development	-	-	-	-	-
432 Management Information System	84,324	-	-	-	-
440 Entry Year	-	-	-	-	-
450 Etech (formerly know n as School Net)	-	-	-	-	-
451 OneNet Network Connectivity Subsidy	21,600	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)	57,581	51,295	24,751	99,000	99,000
FEDERAL FUNDS:					
504 Education Jobs Fund	-	-	-	-	-
506 Race to the Top	47,782	-	-	-	-
516 Idea-B Special Ed	1,264,191	1,283,208	529,752	1,300,000	1,300,000
524 Perkins	226,181	209,242	105,979	219,000	219,000
532 Education Stabilization Fund	-	-	-	-	-
533 Title II-D Tech (w ithin 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	19,350	17,915	20,488	25,000	25,000
572 Title I	1,374,265	1,652,371	861,212	1,499,000	1,499,000
573 Title V Innovative	-	-	-	-	-
584 Title VI-A Safe & Drug-Free	-	-	-	-	-
587 IDEA-Early Childhood Special Ed	18,592	19,919	19,919	21,000	49,000
588 Telecommunication (E-Rate)	-	-	-	-	-
590 Title II-A Teacher & Principal	249,921	203,086	81,746	229,000	229,000
599 Miscellaneous Federal	-	-	3,623	169,000	169,000
<i>Sub-total 401-599</i>	<u>3,730,352</u>	<u>3,854,830</u>	<u>1,841,466</u>	<u>3,992,000</u>	<u>4,020,000</u>
Total Local, State and Federal Funds	<u>\$ 27,213,369</u>	<u>\$ 22,654,627</u>	<u>\$ 13,364,239</u>	<u>\$ 26,009,961</u>	<u>\$ 27,283,848</u>
GRAND TOTAL ALL FUNDS	<u>\$ 87,353,700</u>	<u>\$ 85,819,276</u>	<u>\$ 44,136,106</u>	<u>\$ 90,658,179</u>	<u>\$ 91,197,201</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

	2015/16	2016/17	2017/18	2017/18	2018/19	
	Actual	Actual	as of Dec 31st	Budget	Estimate	
Balance July 1	\$ 579,552	\$ 468,344	\$ 560,170	\$ 560,170	\$ 295,670	Balance July 1
Transfers In	751,411	-	-	-	-	Transfers In
Interest	181	2,034	-	1,000	1,000	Interest
Miscellaneous	176,609	108,298	234,824	184,500	200,000	Miscellaneous
Total Revenue	928,200	110,331	234,824	185,500	201,000	Total Revenue
Total Balance + Revenue	1,507,752	578,676	794,994	745,670	496,670	Total Balance + Revenue
Architecture & Engineering	87,881	-	-	-	-	Architecture & Engineering
Building Improvements	923,052	9,999	-	50,000	50,000	Building Improvements
Land	-	-	-	-	-	Land
Technology	-	-	-	50,000	50,000	Technology
Other Improvements	-	-	343,316	250,000	250,000	Other Improvements
Miscellaneous	28,475	8,507	-	50,000	50,000	Miscellaneous
Equipment	-	-	-	50,000	50,000	Equipment
Total Expenditures	1,039,408	18,506	343,316	450,000	450,000	Total Expenditures
Ending Cash Balance	\$ 468,344	\$ 560,170	\$ 451,678	\$ 295,670	\$ 46,670	Ending Cash Balance
Encumbrances	\$ 10,065	\$ 447,917	\$ 113,216	\$ 4,000	\$ 4,000	Encumbrances

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

	2015/16	2016/17	2017/18	2017/18	2018/19	
	Actual	Actual	as of Dec 31st	Budget	Estimate	
Balance July 1	\$ 122,639	\$ 533,116	\$ 1,868,485	\$ 1,868,485	\$ 2,291,503	Balance July 1
Property Taxes	1,954,878	2,008,525	920,705	2,000,000	2,000,000	Property Taxes
Interest & Donations	106,578	100,000	100,000	108,000	8,000	Interest & Donations
Total Revenue	2,061,456	2,108,525	1,020,705	2,108,000	2,008,000	Total Revenue
Total Balance + Revenue	2,184,095	2,641,641	2,889,190	3,976,485	4,299,503	Total Balance + Revenue
Athletics	18,935	13,035	9,175	15,000	15,000	Athletics
Building Improvements	1,092,763	317,086	373,606	602,461	959,000	Building Improvements
Other Improvements	31,235	-	188,867	158,500	358,500	Other Improvements
Buses	-	-	-	-	240,000	Buses
Music	25,016	28,893	9,661	20,000	20,000	Music
Technology	448,721	373,855	290,835	475,000	475,000	Technology
Textbooks	-	-	1,670	270,000	270,000	Textbooks
to 034 OSFC maintenance	25,377	40,288	-	34,021	40,000	Transfer to 034 OSFC maintenance
Miscellaneous	8,932	-	-	110,000	190,000	Miscellaneous
Total Expenditures	1,650,979	773,157	873,813	1,684,982	2,567,500	Total Expenditures
Ending Cash Balance	\$ 533,116	\$ 1,868,485	\$ 2,015,376	\$ 2,291,503	\$ 1,732,003	Ending Cash Balance
Encumbrances	\$ 229,996	\$ 552,098	\$ 95,757	\$ 500,000	\$ 500,000	Encumbrances

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

	2015/16	2016/17	2017/18	2017/18	2018/19	
	Actual	Actual	as of Dec 31st	Budget	Estimate	
Balance July 1	\$ 229,348	\$ 144,337	\$ 123,038	\$ 123,038	\$ 7,499	Balance July 1
Rental Income	-	-	-	-	-	Rental Income
Donation	-	-	-	-	-	Donation
Interest	1,093	1,232	-	1,000	1,000	Interest
Total Revenue	1,093	1,232	-	1,000	1,000	Total Revenue
Total Balance + Revenue	230,441	145,569	123,038	124,038	8,499	Total Balance + Revenue
Equipment/Renovations	85,903	22,532	3,709	116,539	8,000	Equipment/Renovations
Transportation Garage	200	-	-	-	-	Transportation Garage
Miscellaneous	-	-	-	-	-	Miscellaneous
Total Expenditures	86,103	22,532	3,709	116,539	8,000	Total Expenditures
Ending Cash Balance	\$ 144,337	\$ 123,038	\$ 119,329	\$ 7,499	\$ 499	Ending Cash Balance
Encumbrances	\$ 6,049	\$ 7,387	\$ -	\$ -	\$ -	Encumbrances

Statement of Fund Activity
(For Fiscal Year Commencing July 1st, 2018)
Schedule 3

	Estimated Unencumbered Balance 7/1/18	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
EXHIBIT I - GENERAL FUND						
General Fund	8,700,000	27,296,755	33,667,873	69,664,628	63,913,353	\$ 5,751,275
TOTAL GENERAL FUND	8,700,000	27,296,755	33,667,873	69,664,628	63,913,353	5,751,275
EXHIBIT II - DEBT SERVICE FUNDS						
002-9123 OSFC 2010A & 2010B Bond Debt	9,000	3,500,000	580,000	4,089,000	4,083,348	5,652
002-9091 BR-Asbestos Loan DM0090	-	-	-	-	-	-
002-9093 BR-Asbestos Loan DR0087	-	-	-	-	-	-
002-9095 BR-Asbestos Loan EX0114	-	-	-	-	-	-
TOTAL DEBT SERVICE FUNDS	9,000	3,500,000	580,000	4,089,000	4,083,348	5,652
EXHIBIT III - SPECIAL REVENUE FUNDS						
007 Special Trust (District Programs)	49,000	-	380,000	429,000	400,000	29,000
018 Principal	89,000	-	150,000	239,000	180,000	59,000
019 Other Grants	9,000	-	374,000	383,000	383,000	-
034 New Building Maintenance Fund	909,000	-	414,021	1,323,021	599,000	724,021
300 District Managed Activity	199,000	-	500,000	699,000	699,000	-
401 Auxiliary Services	19,000	-	390,000	409,000	399,000	10,000
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	-	-	1,370,000	1,370,000	1,300,000	70,000
524 Perkins Vocational Education	-	-	239,000	239,000	219,000	20,000
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	-	-	1,560,000	1,560,000	1,499,000	61,000
573 Title V Innovative Programs	-	-	-	-	-	-
584 Title IV-A Safe & Drug Free Schools (SDFSC)	-	-	-	-	-	-
587 IDEA Early Childhood Spec Ed	-	-	49,000	49,000	49,000	-
590 Title II-A Improving Teacher Quality	-	-	230,000	230,000	229,000	1,000
599 Title II-D Technology/Misc Federal	-	-	169,000	169,000	169,000	-
TOTAL SPECIAL REVENUE FUNDS	1,283,000	-	5,980,021	7,263,021	6,281,000	982,021
CAPITAL PROJECTS FUNDS						
003 Permanent Improvement Funds	819,000	2,000,000	210,000	3,029,000	3,025,500	3,500
004 Local Share of OSFC Project 2010 Bonds	400,000	-	10,000	410,000	400,000	10,000
010 OSFC Approved Costs \$56,423,417	-	-	-	-	-	-
450 SchoolNet	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	1,219,000	2,000,000	220,000	3,439,000	3,425,500	13,500
ENTERPRISE FUNDS						
006 Food Service	199,000	-	2,000,000	2,199,000	2,000,000	199,000
009 Uniform School Supplies	99,000	-	300,000	399,000	350,000	49,000
011 Consumer Rotary - Millstream	59,000	-	125,000	184,000	175,000	9,000
020 FABSS	99,000	-	170,000	269,000	205,000	64,000
TOTAL ENTERPRISE FUNDS	456,000	-	2,595,000	3,051,000	2,730,000	321,000
INTERNAL SERVICE FUNDS						
014 Internal Services Rotary	199,000	-	805,000	1,004,000	1,001,000	3,000
024 Self-Insurance	1,199,000	-	9,000,000	10,199,000	9,300,000	899,000
TOTAL INTERNAL SERVICE FUNDS	1,398,000	-	9,805,000	11,203,000	10,301,000	902,000
AGENCY FUNDS						
022 OHSAA Tournaments	1,000	-	199,000	200,000	198,000	2,000
200 Student Managed Activity	49,000	-	210,000	259,000	190,000	69,000
TOTAL AGENCY FUNDS	50,000	-	409,000	459,000	388,000	71,000
PRIVATE-PURPOSE TRUST FUND						
007 Special Trusts	29,000	-	24,000	53,000	45,000	8,000
008 Endowments*	9,000	-	30,000	39,000	30,000	9,000
TOTAL PRIVATE-PURPOSE TRUST FUNDS	38,000	-	54,000	92,000	75,000	17,000
TOTAL ALL FUNDS	13,153,000	32,796,755	53,310,894	99,260,649	\$ 91,197,201	\$ 8,063,448

*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 2015 through 2022**

	Actual				Forecasted				
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Average Change	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
Revenues									
1.010 General Property Tax (Real Estate)	\$25,455,004	\$25,275,862	\$26,272,789	1.6%	\$26,755,557	\$27,290,668	\$27,836,481	\$28,393,211	\$28,961,075
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	21,947,530	23,490,047	24,727,384	6.1%	24,829,872	24,887,492	24,887,492	24,887,492	24,887,492
1.040 Restricted Grants-in-Aid (3200's)	953,774	872,197	954,189	0.4%	954,189	954,189	954,189	954,189	954,189
1.050 Property Tax Allocation (3130)	7,170,279	6,353,530	5,566,873	-11.9%	4,807,873	4,048,873	3,289,873	2,862,873	2,862,873
1.060 All Other Revenues	2,952,510	3,469,685	3,623,670	11.0%	4,250,420	3,923,420	3,873,420	3,843,420	3,793,420
1.070 Total Revenues	58,479,097	59,461,321	61,144,905	2.3%	61,597,911	61,104,642	60,841,455	60,941,185	61,459,049
Other Financing Sources									
2.050 Advances-In		15,000		0.0%	70,000	50,000	50,000	50,000	50,000
2.060 All Other Financing Sources	449,871	497,008	89,180	-35.8%	893,746	200,000	200,000	200,000	200,000
2.070 Total Other Financing Sources	449,871	512,008	89,180	-34.4%	963,746	250,000	250,000	250,000	250,000
2.080 Total Revenues and Other Financing Sources	58,928,968	59,973,329	61,234,085	1.9%	62,561,657	61,354,642	61,091,455	61,191,185	61,709,049
Expenditures									
3.010 Personnel Services	30,975,204	31,891,466	33,373,840	3.8%	34,888,607	34,383,970	34,796,578	35,214,137	35,636,706
3.020 Employees' Retirement/Insurance Benefits	10,999,083	11,267,409	13,080,083	9.3%	13,648,663	14,054,560	14,732,686	15,327,870	15,862,211
3.030 Purchased Services	11,838,391	12,545,982	11,730,419	-0.3%	11,863,723	11,825,610	11,943,866	12,063,305	12,183,938
3.040 Supplies and Materials	2,208,870	2,308,584	2,261,317	1.2%	1,977,000	1,785,000	1,785,000	1,785,000	1,785,000
3.050 Capital Outlay	768,789	1,341,713	1,880,069	57.3%	910,000	860,000	810,000	760,000	710,000
4.300 Other Objects	791,720	785,176	768,926	-1.4%	800,000	810,000	820,000	830,000	840,000
4.500 Total Expenditures	57,582,057	60,140,330	63,094,654	4.7%	64,087,993	63,719,140	64,888,130	65,980,311	67,017,855
Other Financing Uses									
5.010 Operating Transfers-Out	80,872		70,000	0.0%	10,000	10,000	10,000	10,000	10,000
5.020 Advances-Out	15,000			0.0%	50,000	50,000	50,000	50,000	50,000
5.030 All Other Financing Uses					2,500	2,500	2,500	2,500	2,500
5.040 Total Other Financing Uses	95,872		70,000	0.0%	62,500	62,500	62,500	62,500	62,500
5.050 Total Expenditures and Other Financing Uses	57,677,929	60,140,330	63,164,654	4.6%	64,150,493	63,781,640	64,950,630	66,042,811	67,080,355
6.010 Excess of Revenues and Other Financing Sources over (Under) Expenditures and Other Financing Uses	1,251,039	167,001-	1,930,569-	-584.7%	1,588,836-	2,426,998-	3,859,174-	4,851,626-	5,371,306-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	12,513,006	13,764,045	13,597,044	4.4%	11,666,475	10,077,640	7,650,642	3,791,467	1,060,159-
7.020 Cash Balance June 30	13,764,045	13,597,044	11,666,475	-7.7%	10,077,640	7,650,642	3,791,467	1,060,159-	6,431,465-
8.010 Estimated Encumbrances June 30	1,126,517	2,130,717	1,799,913	36.8%	1,400,000	1,350,000	1,300,000	1,250,000	1,200,000
10.010 Fund Balance June 30 for Certification of Appropriations	12,637,528	11,466,327	9,866,562	-11.6%	8,677,640	6,300,642	2,491,467	2,310,159-	7,631,465-
Revenue from Replacement/Renewal Levies									
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									
15.010 Unreserved Fund Balance June 30	12,637,528	11,466,327	9,866,562	-11.6%	8,677,640	6,300,642	2,491,467	2,310,159-	7,631,465-

RATIOS & ANALYSIS

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
True Days Cash* = line 10.010 / (line 5.050 / 365 days)	80 days	70 days	57 days	49 days	36 days	14 days	-13 days	-42 days
True Days Cash* w/RENEWALS=line 15.010 / (line 5.050 / 365 da)	80 days	70 days	57 days	49 days	36 days	14 days	-13 days	-42 days
Target 15,010 balance to equal 60 days cash*	9,481,303	9,886,082	10,383,231	10,545,286	10,484,653	10,676,816	10,856,352	11,026,908
Amount over (short) of goal of 60 days true cash*	3,156,225	1,580,245	(516,668)	(1,867,647)	(4,184,012)	(8,185,349)	(13,166,511)	(18,658,372)
Salary & Benefit Costs / Total Costs (Target Range <= 75%)	72.77%	71.76%	73.54%	75.66%	75.94%	76.26%	76.53%	76.77%
Salary & Benefit Costs / Total Rev. (Target Range <= 75%)	71.23%	71.96%	75.86%	77.58%	78.95%	81.07%	82.60%	83.45%
Salary & Benefit Costs / Unresrvd Bal (Target<=65%)	58.65%	60.41%	65.34%	68.13%	71.60%	77.90%	85.84%	95.23%

*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

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 FOR BOARD APPROVAL: 1/8/2018

FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – January 8, 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 on which collections began in calendar year 2014. A full appraisal occurred in 2016. Residential values increased 4.24% resulting in 176K more from inside millage. Commercial valuation netted a slight decrease. 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 and reimbursement for the schools was promised as is noted below in line 1.050. Those are now completely 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 will likely need to be passed in CY2019 for collections to begin in FY2020 (i.e. receipts in January 2020).

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). FY18 state funding projects a 102K (or 0.4%) increase and another 57K (or 0.2%) in FY19. A key consideration is that although the State may profess more in state funding going into one district pocket, they are quick to take even more out of the district's other pocket in order to fund failing charter schools and voucher programs, as well as add additional mandates such as College Credit Plus which puts K-12 tax dollars into the accounts of Ohio colleges and universities.

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. That same annual phase out is assumed throughout the rest of the forecast until FY21 where the final remaining phase out of 427K takes place.

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 include 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 FY18. In addition to the base increases, personnel services are projected at 1.2% increases for FY18 and each year beyond to cover experience and education changes. 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. FY16 reflects a net increase of 9 new certified positions to reduce class size while also dealing with increasing elementary enrollment. 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 8 fewer teaching positions from changing the middle school schedule. FY19 also reflects 11 fewer teaching, administrative, and support staff positions to better adjust to current enrollment. FY19 salaries are reduced 185K for fewer intervention services at the buildings.

3.020 Employees' Retirement/Insurance Benefits – FY18 is based on July 2017 total renewal quote of \$8.56 million from Anthem, and 8.0%, 7.0%, 6.0%, and 5.0% increases respectively in the next four years. There is also 584K assumed for Dental/Vision costs and 17K for life insurance. Line 3.020 also includes approximately \$198,000 for professional dues reimbursements, \$67,000 for tuition reimbursements, \$90,000 for STRS/SERS 14% contributions for Renhill employees, and 100K for Bring Your Own Device program where we pay teachers for using their own computer in the classroom. 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.

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 FY18 through FY22. FY18 includes 366K of additional costs for outgoing open enrollment. Starting in FY18, 300K will no longer be available for district projects. FY15 and FY16 show larger increases 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. 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 – \$75,000 per year had been transferred to fund 432 to cover EMIS costs until that grew to \$80,000 in FY15 and then stopped in FY16. \$10,000 is budgeted for miscellaneous transfers.

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 2018-2022, 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.

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.

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)

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

Notes: *CY2018 increased \$1.3 million.

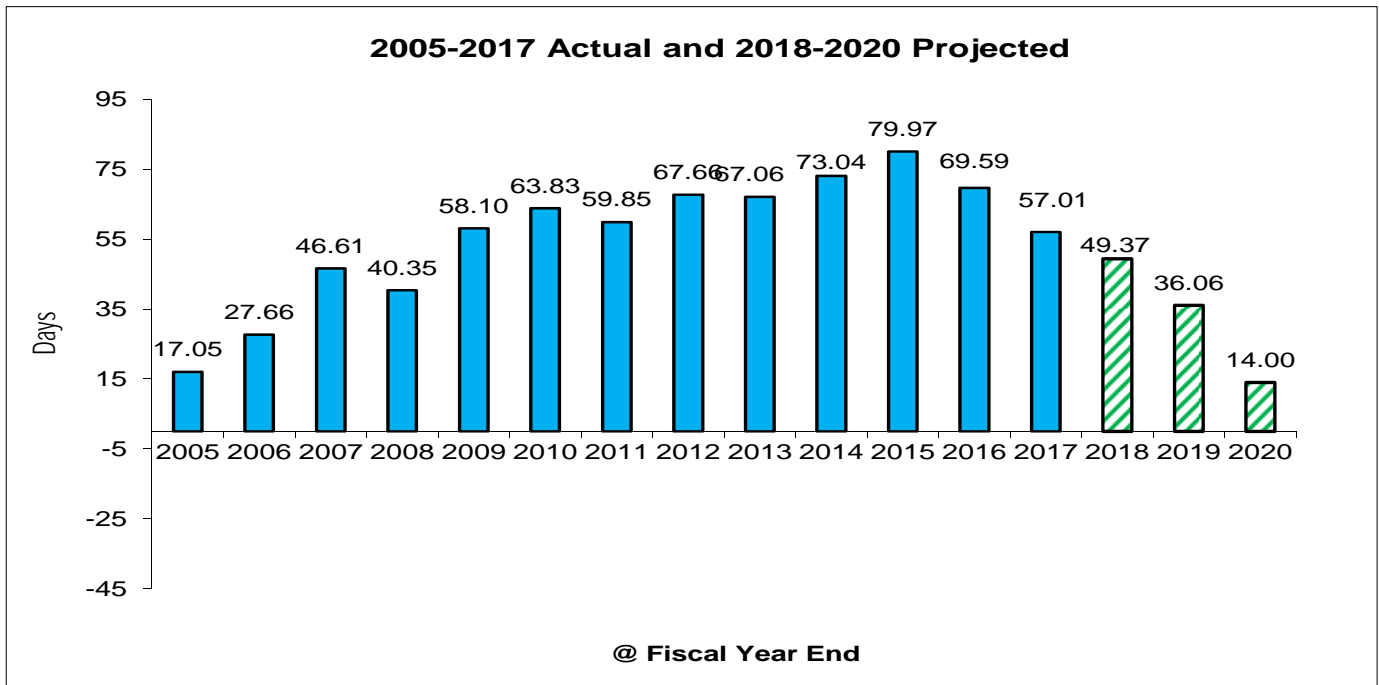
CY2017 reappraisal increased \$33.2 million (+28.8M Res/Ag, +5.5M Public Utility, -1.1M Comm/Ind).
 CY2016 increased \$10 million (\$5.1 Public Utility). CY2015 increased \$4 million. CY2014 dropped \$2 million.
 CY2013 increased \$5 million. CY2012 dropped about \$3 million primarily due to Cooper revaluation.
 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

	Actual FY2014	Actual FY2015	Actual FY2016	Actual FY2017	Estimate FY2018	Estimate FY2018
SB 345 (Effective 7/1/2001)						
Formula	\$ 5,653	\$ 5,745	\$ 5,800	\$ 5,900	\$ 5,800	\$ 5,700
3% of Formula - Base cost per pupil	170	172	174	177	174	171
Student population to be determined by ODE	5,524	5,566	5,578	5,537	5,461	5,461
Spending Requirements	\$ 936,735	\$ 959,248	\$ 970,509	\$ 980,134	\$ 950,235	\$ 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	936,735	959,248	970,509	980,134	950,235	933,852
Minus: Actual Expenditures/Budgeted Estimate	2,605,193	5,752,499	5,004,101	1,524,076	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$(1,668,457)	\$(4,793,251)	\$(4,033,592)	\$(543,942)	\$(849,765)	\$(866,148)
TOTAL REQUIRED RESERVE BALANCES (if any)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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



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

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

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