

Board of Education Organizational Meeting Minutes
January 9, 2017

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

President Robertson called the meeting to order. Present were Mr. Aldrich, Mrs. Dysinger, Mr. Pochard, Mrs. Robertson, Dr. Siebenaler Wilson, Treasurer Mr. Barnhart, Assistant Superintendent Mr. Roth, and Superintendent Mr. Kurt.

2017-001-003 Approval of Minutes

It was motioned by Mr. Aldrich, seconded by Dr. Siebenaler Wilson to approve the regular meeting minutes: December 12, 2016, special meeting minutes: December 20, 2016 and special meeting minutes: January 3, 2017.

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

2017-001-004 Election of 2017 President

It was motioned by Mr. Aldrich, seconded by Mrs. Dysinger to nominate Mr. Pochard as President for 2017 for 2017.

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

2017-001-005 Election of 2017 Vice President

It was motioned by Dr. Siebenaler Wilson, seconded by Mr. Pochard to nominate Mrs. Dysinger as Vice President for 2017.

Roll call: Dr. Siebenaler Wilson, aye; Mr. Pochard, aye; Mr. Aldrich, aye; Mrs. Dysinger, aye; Mrs. Robertson, aye. President 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)

2017-001-006 Organizational Meeting Consent Items (A-J)

It was motioned by Dr. Siebenaler Wilson, seconded by Mrs. Robertson to approve 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.

<u>January 9</u>	Donnell Middle School – Community Room (Organizational Meeting)
January 23	Glenwood Middle School – Community Room (Board Appreciation) (Janice P.)
February 13	Millstream Café – (Dave D.)
March 13	Washington Administration (Susie C. WH)
April 17	Donnell Middle School – Community Room (Don W.)
May 8	Glenwood Middle School – Community Room (Lyndsey S. CH)
May 22	Millstream Café- (Krista M. JA)
June 12	Washington Administration
June 26	Donnell Middle School – Community Room
July 17	Glenwood Middle School - Community Room
August 7	Millstream Cafe
August 21	Donnell Middle School - Community Room (Jen T. BH)
September 11	Glenwood Middle School – Community Room (Kim P. JF)
October 2	Washington Administration (Dave B. WV)
October 16	Millstream Café- BOE Retreat
November 6	Glenwood Middle School - Community Room (Eric P. NV)
December 11	Washington Administration

- 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: **EXHIBIT A1**

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 Liaisons to the following organizations:

1. Legislative and Ohio School Boards Association Delegate: Mr. Aldrich
2. Alternate to Ohio School Boards Association: Mrs. Robertson
3. PTO Presidents' Organization: Mrs. Dysinger
4. Findlay Recreations Committee: Mr. Pochard

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 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. Policy 2.00

The superintendent recommends the adoption of Policy 2.00: Board Bylaws as shown in **EXHIBIT C**.

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

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

CELEBRATIONS

Mr. Kurt celebrated the energy savings over the holiday break. He stated the more we save on our energy cost means more money for the classroom. Mr. Aldrich celebrated Bigelow Hill's fundraiser for Leader in Me. They raised \$2000 with the help of Shirley's Popcorn. Dr. Siebenaler Wilson celebrated the communications interviews at the high school stating how impressed she was with the students. She also celebrated the Holiday Hockey Tournament and the 42 hockey players that returned to play in the alumni game. She celebrated the hockey players on their community service efforts, helping at Sunrise Assisted Living and Birchaven.

PUBLIC PARTICIPATION

Angela Dittman addressed the Board on behalf of F.E.A. and celebrated Glenwood Girls' basketball win and congratulated the hockey team on their community service. She expressed her excitement to attend a national leadership conference and feels very blessed to teach in a district where teachers have a strong and positive relationship with administration.

CORRESPONDENCE

Mr. Barnhart has completed his Certified Public Records Training. Mr. Kurt shared a letter written to Mr. Kupferberg regarding a performance by Pantasia at the Hardin County Senior Center.

2017-001-007 Consent Items (A-M)

It was motioned by Mrs. Dysinger, seconded by Mr. Aldrich to accept consent items A-M.

CERTIFICATED PERSONNEL

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

Amy Kuhlman (Whittier, Special Education)
Effective: 11/23/16 – 1/03/17
Reason: FMLA

Lisa McDowell
Effective: 11/28/16 – 12/20/16
Reason: FMLA

Jodi Phillips (Bigelow Hill, Teacher)
Effective: 12/31/16- 2/10/17
Reason: FMLA

Carol Treece (Millstream, Teacher)
Effective: 12/12/16- 1-6-17
Reason: FMLA

B. Leave of Absence (unpaid)

Jodi Phillips (Bigelow Hill, Teacher)
Effective: 2/11/17 – 3/24/17
Reason: Personal

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. Teacher

Carmen Brown (Family and Consumer Science, Millstream)
Salary: BA, Step 8 @ \$24,937.64
Effective: January 9, 2017

2. Home Instructor - Step 0 @ \$22.01 per hour for 2016-2017 School Year

Linda Dangelo Nicolas Vallejo

3. Adult Education Instructor ~ Step 0 @ \$21.51/hour

Rochelle Manley Rebecca Rader Lisa Willson

4. Findlay Digital Hourly Employee

The treasurer recommends the following employee who works for the FDA to be paid through FCS for the remainder of the 2016-2017 school year at an hourly wage of \$21.78:

Gary Lathrop

5. Supplemental Duty Assignments – Certificated Personnel for 2016-2017 School Year

WHEREAS, in accordance with the provision of the Ohio Revised Code 3313.53, the duly appointed representatives of the Findlay Board of Education have offered the following extra-duty positions, listed below, to the certificated employees of the district and have advertised the positions to certificated personnel not employed by the district, and

WHEREAS, no qualified certificated individuals have been found for these positions,

NOW BE IT THEREFORE RESOLVED, that the Findlay Board of Education hereby deems it appropriate to employ non-certificated personnel for the specified positions for a period not to exceed one (1) year and that the compensation shall be according to the adopted salary schedule for said position(s):

Carmen Brown	Musical Orchestral Director - FHS (50%) @\$525.06
Ray Elbin	Assistant Boys' Basketball Coach – FHS @\$4,734.40
Jon Gaberdiel	Musical Scenery – FHS @\$1,762.05
Kevin Manley	Musical Vocal Director - FHS @\$1,067.91
Kevin Manley	Musical Orchestral Director - FHS (50%) @\$525.06
Tim Montgomery	Musical Assistant Director - FHS @\$2,331.60
Jason Wagner	Musical Light/Sound – FHS @\$1,050.11

CLASSIFIED PERSONNEL

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

Robert Himes (Wilson Vance, Custodian)
Effective: 12/26/16 – 1/5/17
Reason: FMLA

Melissa (Missi) Rustemeyer (FHS, Aide)
Effective: 12/22/16 – 1/30/17
Reason: Personal

Deborah Hill (Transportation, Driver)
Effective: 12/8/16 – 3/01/17
Reason: FMLA

Deborah Hill (Transportation, Driver)
Effective: 3/2/17 – 4/12/17
Reason: Personal

E. Leave of Absence (unpaid)

Melissa (Missi) Rustemeyer (FHS, Aide)
Effective: 1/31/17 – 2/16/17
Reason: Personal

F. Correction to July 11, 2016 Agenda

Clifford Browne
From: Assistant Hockey Coach – FHS 50% (1-5 years) @ \$2,002.33
To: Assistant Hockey Coach – FHS 50% (6+ years) @ \$2,358.30

G. Resignation

Michael Bishop (Food Service, High School) (7 months)
Reason: Personal Effective: December 19, 2016

H. Retirement

Linda Douglas (Aide, Transportation) (8 years)
Reason: Retirement Effective: November 30, 2016

I. Reclassification

Michael Brown
From: Donnell Custodian @ \$16.68/hour
To: Northview 1st Shift Lead Custodian @ \$17.18/hour
Effective: January 1, 2017

Sam Huntington
From: Donnell Custodian @ \$17.96/hour
To: Glenwood 1st Shift Lead Custodian @ \$18.61/hour
Effective: January 1, 2017

Cindy Silette
From: Whittier 214 Secretary not working calamity days/delays, Step 9 w/14 yrs @ \$17.44/hour
To: Facilities 260 day Secretary working calamity days/delays, Step 9 w/14 yrs @ \$17.61/hour
Effective: January 4, 2017

J. 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. 2016-17 VIP Choreographer @\$25/hour (Acct#300-4137-141-9466-000000-302)

Ashley (Willford)-Carey

2. Custodian At Large

Patrick Baker (Custodian At Large)
Salary: Step 1 @ \$16.16/hour
Effective: January 10, 2017

Herbert Franks, Jr. (Custodian At Large)
Salary: Step 5 with 7 yrs previous experience @ \$17.30/hour
Effective: January 9, 2017

3. Special Ed Aide

Courtney Remley (Special Ed Aide, Chamberlin Hill)
Salary: Step 1 @ \$13.21/hour
Effective: January 10, 2017

4. Noon Hour Monitors @ \$9.81/hour

Rebekah Matthews – Wilson Vance Substitute

5. Substitute and/or Per Diem Employees

Carolee Hertel – Substitute Custodian @ \$11.06/hour
James Leonard - Substitute Bus Driver @ \$15.00/hour effective January 4, 2017
Drake Tiell – Substitute Custodian @ \$11.06/hour

6. Supplemental Duty Assignments for 2016-17 – Non-Certificated Personnel

Ashley Carey Musical Choreographer - FHS @ \$1,762.05 (to be paid through the ESC)

7. Volunteer – 2016-2017 Classified Club Advisors/Helpers

Joe Longo – Volunteer Assistant Hockey Coach

K. Monthly Treasurer’s Report

The treasurer recommends approval of the monthly financial report for December 2016 as shown in **EXHIBIT D.**

L. Second Quarter Reports (October-December 2016)

The treasurer recommends approval of the First Quarter Report as shown in **EXHIBIT E.**

M. 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: \$1250.00
FROM: Japanese Association of Toledo
TO: Findlay City Schools

GIFT: \$1000.00
FROM: Jerry and Sherri Brumbaugh
TO: Morrison Trust

GIFT: \$500.00
FROM: Mr. and Mrs. John Koehler
TO: We the People

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

ACTION ITEMS

2017-001-008 Five Year Forecast

It was motioned by Mrs. Robertson, seconded by Mr. Aldrich to approve the Five Year Forecast as presented in **EXHIBIT F.**

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

2017-001-009 2018 Tax Budget

It was motioned by Mrs. Dysinger, seconded by Dr. Siebenaler Wilson to approve the 2018 Tax Budget as presented in **EXHIBIT G.**

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

2017-001-010 New Curriculum

It was motioned by Mrs. Robertson, seconded by Mr. Aldrich to approve the new Honors Pre-Calculus and additional credits for high school: 9th Grade Band, Marching Band, and Jazz Band as discussed at the December 12, 2016 Board of Education meeting.

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

2017-001-011 Resolution of Necessity for Renewal of 4.9 Mill Operating Levy

It was motioned by Mrs. Dysinger, seconded by Dr. Siebenaler Wilson to approve the Resolution of Necessity to renew the District’s 4.9 mill operating levy as shown in **EXHIBIT H.**

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

2017-001-012 Policy Changes

It was motioned by Mrs. Robertson, seconded by Mr. Aldrich to approve Policy 9.01 and Policy 9.05 as discussed at the December 12, 2016 Board of Education meeting and shown in **EXHIBIT I.**

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

2017-001-013 Out of State Travel

It was motioned by Mrs. Dysinger, seconded by Mrs. Robertson to approve Mark Dickman to travel to Los Angeles, CA on February 23, 2017- February 27, 2017 to attend advanced training on the Constitution and the We the People Program offered by the Center for Civic Education and approval for Amanda Brasfield to travel to Florida on February 13th and 14th, 2017 to present at the annual meeting of the Association of Teacher Educators.

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

DISCUSSION ITEMS

Book Study **Myth 46:** Advanced Placement (AP) courses are providing minority students opportunity to get a head start on a college degree and **Myth 47:** College admissions are based on students’ achievement in grades K-12 and their SAT or ACT scores.

REPORTS TO THE BOARD

Mr. Kurt reviewed Policy 8.16: Pledge of Allegiance; **EXHIBIT J.**
Superintendent Advisory Committees: Mr. Kurt

- 1. Personnel Committee: Dr. Siebenaler Wilson and Mrs. Dysinger
- 2. Facilities Committee: Mr. Pochard and Dr. Siebenaler Wilson
- 3. Strategic Planning: Dr. Siebenaler Wilson and Mrs. Dysinger
- 4. Finance Committee: Mr. Pochard and Mr. Aldrich
- 5. Policy Committee: Mrs. Robertson and Mr. Aldrich
- 6. Technology Committee: Mrs. Robertson
- 7. District Leadership Team: Dr. Siebenaler Wilson and Mrs. Dysinger

*These are committees established solely pursuant to the executive authority of the Superintendent. They are not board committees.

REPORTS FROM THE BOARD

Mr. Pochard provided a Facility Committee Report.

SUPERINTENDENTS COMMENTS

Mr. Kurt discussed a Digital Display Advertising campaign for FLC. Mr. White, Director of Technology, gave an update on the Dark Fiber project.

2017-001-014 Adjournment

It was motioned by Mrs. Dysinger, seconded by Dr. Siebenaler Wilson to adjourn the meeting at 6:59 pm.

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

Treasurer

President

To be read and approved on January 23, 2017.

Findlay Board of Education Special Meeting Minutes
January 3, 2017

The Board of Education of Findlay City Schools met in special session at 5:30 PM at 606 Howard St.. President Robertson called the meeting to order at 5:36 pm. Present were: Mr. Aldrich, Mrs. Dysinger, Mr. Pochard, Mrs. Robertson, Dr. Siebenaler Wilson, Treasurer Mr. Barnhart and Superintendent Mr. Kurt.

2017-001-001 Executive Session

It was motioned by Mrs. Robertson, seconded by Dr. Siebenaler Wilson to go into executive session at 5:36 pm to discuss employment and compensation of personnel.

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

2017-001-002 Adjournment

It was motioned by Mrs. Robertson, seconded by Dr. Siebenaler Wilson to adjourn the meeting at 6:52pm.

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

Treasurer

President

To be read and approved on January 9, 2017.

The Board of Education of Findlay City Schools met in special session at 6:15 PM at 606 Howard St.. President Robertson called the meeting to order at 6:15pm. Present were: Mr. Aldrich, Mrs. Dysinger, Mr. Pochard, Mrs. Robertson, Dr. Siebenaler Wilson, Treasurer Mr. Barnhart and Superintendent Mr. Kurt.

2016-012-005 Consent Items (A-B)

It was motioned by Mr. Aldrich, seconded by Mrs. Dysinger to approve consent items A-B.

CERTIFICATED PERSONNEL

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

Jenalee Hinds (Glenwood, Intervention Specialist)
Effective 1/4/17 – 1/5/17
Reason: FMLA

- B. Leave of Absence (unpaid)

Jenalee Hinds (Glenwood, Intervention Specialist)
Effective: 1/6/17 – 1/19/17
Reason: Medical

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

ACTION ITEM

2016-012-006 OAPSE Contract

It was motioned by Mrs. Dysinger, seconded by Dr. Siebenaler Wilson to approve the Local #010 of Ohio Association of Public Employees (OAPSE) contract as shown in **EXHIBIT A**.

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

2016-012-007 Executive Session

It was motioned by Mr. Pochard, seconded by Mr. Aldrich to go into executive session at 6:32 pm to discuss employment of personnel.

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

2016-012-008 Adjournment

It was motioned by Mrs. Robertson, seconded by Dr. Siebenaler Wilson to adjourn the meeting at 7:36pm.

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

Treasurer

President

To be read and approved on January 9, 2017.

Findlay Board of Education Minutes
December 12, 2016

The Board of Education of Findlay City Schools met in regular session at 5:30 PM in the Washington Administration Building. President Robertson called the meeting to order at 5:30pm. Present were: Mr. Aldrich, Mrs. Dysinger, Mrs. Robertson, Dr. Siebenaler Wilson, Mr. Pochard, Assistant Superintendent Mr. Roth, Treasurer Mr. Barnhart and Superintendent Mr. Kurt.

CELEBRATIONS

Mrs. Robertson read a thank you from Mr. Higley for the FHS Band's recent performance for the military veterans. Dr. Siebenaler Wilson shared a message from Mrs. Rutter, a teacher at Jacobs Primary, celebrating 65 students who received \$250.00 from Clothe-A-Child partnering with Kohl's Department Store to receive new clothes for school. Mr. Pochard celebrated Marathon employees who donated 25 coats for Coats for Christmas. He also welcomed back Mrs. Robertson. Mrs. Dysinger celebrated Findlay First Edition and their performance at Rotary. She also celebrated the many things that were happening at Jefferson and Chamberlin. Mr. Aldrich celebrated the Clothe-A-Child program at Wilson Vance. He also welcomed Mrs. Robertson back.

2016-012-001 Approval of Minutes

It was motioned by Mrs. Dysinger, seconded by Dr. Siebenaler Wilson to accept the regular meeting minutes on November 7, 2016 and special meeting minutes on November 11, 2016 and November 29, 2016.

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

CORRESPONDENCE

Mr. Kurt shared a letter from Ron Rooker of Habitat for Humanity for help the FHS hockey team provided unloading granite countertops. The letter stated without their help ReStore would not have been able to accept the donation because of the heavy lifting involved in moving the granite. Mrs. Robertson shared a thank you note from a community member regarding the military recognition for Veteran's Day.

2016-012-002 CONSENT ITEMS (A-N)

It was motioned by Mr. Aldrich, seconded by Mr. Pochard to approve consent items A-N.

CERTIFICATED PERSONNEL

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

Elizabeth Sprout (FHS, Intervention Specialist)
Effective: 11/8/16 – 11/11/16
Reason: FMLA

Theresa Kempfer (Whittier, Grade 1)
Effective: 11/2/16 – 11/27/16
Reason: FMLA

B. Leave of Absence (unpaid)

Danielle Powell (Northview, Kindergarten)
Effective: 11/15/16 – 12/24/16
Reason: FMLA

C. Correction to August 8, 2016 Agenda

Cheryl Corron
From: Home Instructor - Step 0 @ \$22.01 per hour
To: Home Instructor - Step 2 @ \$22.59 per hour

Correction to July 11, 2016 Agenda

Katherine Winger
From: J.V. Football Cheerleading Coach – HS (years 1-5) @ \$1,601.87
To: J.V. Football Cheerleading Coach – HS (6+ years) @ \$2,313.81

D. 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 Instructor - Step 0 @ \$22.01 per hour for 2016-2017 School Year

Karen Acuna Katie Kin

2. Mentor/Facilitator Stipend for Resident Educators @ \$650 (Acct#001-1100-113)

Martie Andrews	Sue Beth Arnold	Susan Blackburn
Becky Bucher	Erin Clegg	Jo Croy
Angela Frost	Ryan Headley	Ryan Lindahl
Michelle Lucas	Karen Ouwenga	Dan Wilson

3. Mentor/Facilitator Stipend for Resident Educators @ \$800 (Acct#001-1100-113)

Laura Davis Lisa Ruter

4. Mentor/Facilitator Stipend for Resident Educators @ \$900 (Acct#001-1100-113)

Robynn Drerup Tina Gephart

5. Mentor/Facilitator Stipend for Resident Educators @ \$1,500 (Acct#001-1100-113)

Becky Biesiada Janine Gilts Barb Tardibuono

6. Nov & Dec 2016 Special Education ETR Progress Monitoring and Report Writing @ \$22.01/hr not to exceed 5 hrs/week

Angel Buck

7. Summer School Administrator for summer of 2017 @ \$2,693.89

Dr. Jennifer Theis (2017 amount based on 7 days x 2016-17 per diem)

8. Trauma Informed Care Head Start Presentation in November (Acct #019-2120-111-9259)

Kelly Glick— up to 10 hours at \$22.01 per hour prep time
Darlene Mack— up to 10 hours at \$22.01 per hour prep time

9. Cosmetology Extended Hours for 2016-17 school year @ \$22.59/hr (Perkins Grant 524-1310-111-9017-000000-302)

Heather Schroeder – estimated total of both teachers (Bucher & Schroeder) is 108 hours
Becky Bucher – estimated total of both (Bucher & Schroeder) is 108 hours

10. Administrative Contract 2-Year Administrative Contract

The superintendent recommends the following administrative contract for two (2) years from 8/17/2016 - 7/31/2018.

Anthony Nugeness, Assistant Principal (Glenwood) 8/17/16 – 7/31/18*

*This extends the Board's May 9, 2016 action for a 1 year contract because Mr. Nugeness received his principal's certification and compensation effective 8/17/16 (per August 22, 2016 board action)

11. After School All Stars Stipend (funded by Chamberlin Hill Block Grant account 001-1910-111-2008-000000-320) @ \$750 each:

Michelle Lucas Brittany Wank

12. Supplemental Duty Assignments for 2016-17 – Certificated Personnel

WHEREAS, in accordance with the provision of the Ohio Revised Code 3313.53, the duly appointed representatives of the Findlay Board of Education have offered the following extra-duty positions, listed below, to the certificated employees of the district and have advertised the positions to certificated personnel not employed by the district, and

WHEREAS, no qualified certificated individuals have been found for these positions,

NOW BE IT THEREFORE RESOLVED, that the Findlay Board of Education hereby deems it appropriate to employ non-certificated personnel for the specified positions for a period not to exceed one (1) year and that the compensation shall be according to the adopted salary schedule for said position(s):

Jason Karcher	Head 8th Grade Boys' Basketball Coach – Glenwood @ \$ 3,452.91
Brian Rosendale	Assistant Girls' Basketball Coach – FHS @ \$ 4,734.40
Katherine Winger	Varsity/J.V. Cheerleading Coach (Basketball) - FHS @ \$ 2,438.39

CLASSIFIED PERSONNEL

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

Lana Blunk (Transportation, Bus Driver)
Effective: 10/24/16 – 12/20/16
Reason: FMLA

Mark Short (Millstream, Custodian)
Effective: 12/2/16 – 12/30/16
Reason: FMLA

Sherry Grieser (FHS, Secretary)
Effective: 12/6/16 – 01/16/17
Reason: FMLA

Robin Feehan (Lincoln, Food Service)
Effective: 11/21/16 – 1/4/17
Reason: Personal

F. Resignation

Robin Heaster (Food Service, Chamberlin Hill) (2 months)
Reason: Personal Effective: November 9, 2016

G. Retirement

Dan Hemmerly (Maintenance, Facilities) (24 years)
Reason: Retirement Effective: December 31, 2016

H. Appointments

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

1. Aide

Mary Flickinger (Special Ed Aide, Jefferson)
Salary: Step 1 @ \$13.21/hour
Effective: February 6, 2017

Tracy Keckler (Special Ed Aide, Jefferson)
Salary: Step 1 @ \$13.21/hour
Effective: January 4, 2017

Sara Smith (Special Ed Aide, Jacobs)
Salary: Step 1 @ \$13.21/hour
Effective: January 4, 2017

Nicole Thomas (Special Ed Aide, Jefferson)
Salary: Step 2 @ \$13.64/hour
Effective: January 4, 2017

Danielle Trefl (Special Ed Aide, Jefferson)
Salary: Step 1 @ \$13.21/hour
Effective: January 4, 2017

2. Noon Hour Monitors @ \$9.81/hour

Debra Slough – Jacobs Brenda Surber – Middle School

3. Substitute and/or Per Diem Employees

Ted Bibler - Substitute Bus Driver @ \$15.00/hour effective 11/14/16
Elizabeth De La Cruz - Substitute School Nurse @ \$19.23/hour
Kathleen Lindeman - Substitute Bus Driver @ \$15.00/hour effective 11/30/16

4. Volunteer – 2016-2017 Classified Club Advisors/Helpers

James Jolliff – Volunteer Assistant Wrestling Coach - FHS
Adam Twining – Volunteer Boys' Basketball Coach - FHS

5. Building Intervention Grant @ \$22.01/hour

Elsa Shrader – Lincoln

6. Supplemental Duty Assignments for 2016-17 – Non-Certificated Personnel

Kylie Givens Freshman Cheerleading Coach (Basketball) - FHS @ \$1,601.87
John Kidd Varsity Assistant Boys' Tennis-FHS @ \$2,331.60
Luke Kohls Assistant Boys' Basketball Coach - FHS @ \$4,022.46

I. HR/BWC Supplemental Contract 1 of 3

The superintendent recommends that Meagan Brown receive an additional supplemental pay of \$1,860 for extra duties and work performed from 11/28/16 through 6/30/17 as the district determines if the HR/BWC duties can be absorbed by other positions or if that position will need to be filled for the next year.

J. HR/BWC Supplemental Contract 2 of 3

The superintendent recommends that Debi Ward receive an additional supplemental pay of \$1,860 for extra duties and work performed from 11/28/16 through 6/30/17 as the district determines if the HR/BWC duties can be absorbed by other positions or if that position will need to be filled for the next year.

K. HR/BWC Supplemental Contract 3 of 3

The superintendent recommends that Barb Bish receive an additional supplemental pay of \$5,773.75 for extra duties and work performed from 11/28/16 through 6/30/17 as the district determines if the HR/BWC duties can be absorbed by other positions or if that position will need to be filled for the next year.

L. Monthly Treasurers Report

The treasurer recommends the November 2016 Treasurers Report be approved as shown in EXHIBIT A.

M. Student Activities Budgets

The treasurer recommends approval of the Speech and Debate activities budget and the Millstream Business Professionals of America (BPA) as shown in EXHIBIT B.

N. Acceptance of Gifts

GIFTS: \$253.84
FROM: Donors Choose
TO: Trisha Klausing, Occupational Therapist for sensory supports for classrooms

GIFTS: 125 Shares of Microsoft Corp (MSFT) valued at \$7483.74
FROM: Robert and Constance Sprague
TO: Judge Cole Valedictorian Scholarship

GIFTS: \$20.00
FROM: Anonymous
TO: Chamberlin Hill Library

GIFTS: \$200
FROM: Women's Resource Center of Hancock County
TO: Findlay City Schools Attendance Program

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

DISCUSSION ITEMS

- A. Mr. Kurt led the Book Study: **Myth 44:** The United States has had to create special passport guidelines to import scientists and engineers because our education system cannot produce enough of them. **Myth 45:** High School exit exams guarantee that our graduates will be "college ready" and prepared to succeed as workers in a global economy.
- B. Mr. Steiner discussed the new curriculum: Honors Pre-Calculus and additional credits for high school 9th Grade Band, Marching Band, Jazz Band,; EXHIBIT C.
- C. Mr. Barnhart presented the 2018 Tax Budget: EXHIBIT D.
- D. Mr. Kurt led the discussion on Policy Changes for Policy 9.01 and Policy 9.05: EXHIBIT E.

ACTION ITEMS

2016-012-003 Out of State Travel

It was motioned by Mr. Pochard, seconded by Mrs. Dysinger to approve Rachel Stahl and Alexis Purtee to travel to Nashville, TN on January 17, 2017 to attend "Get Your Teach On" conference.

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

REPORTS TO THE BOARD

- A. Mr. Kurt reported on trips that he and other administrators recently took to:
 - Innovation Center in Hilliard
 - Stem Elementary Buildings in Reynoldsburg
 - TCS in Castalia

- B. Mr. Kurt provided an FDA Update/Report regarding:
- Sponsor Improvement Plan
 - FTE Review

REPORTS FROM THE BOARD

Mrs. Dysinger provided a summary of Board goals and their ratings.

SUPERINTENDENTS COMMENTS

Mr. Kurt welcomed Mrs. Robertson back and wished everyone a safe holiday season.

BOARD'S COMMENTS

Mrs. Robertson gave a heartfelt thank you to fellow Board members and the staff and students of Findlay City Schools for all the prayers, cards and wonderful gifts that she received during this difficult recovery period. Dr. Siebenaler Wilson shared Blanchard Valley Center provided 15 gift baskets to teachers at Jacobs Primary for all they do for special needs students. She also thanked the Findlay City School administration for talking with legislators, and thanked Mr. Hite and Mr. Sprague for their time and taking the information back to legislators.

2016-012-004 Adjournment

It was motioned by Mr. Pochard, seconded by Mr. Aldrich to adjourn the meeting at 6:13pm.

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

Treasurer

President

To be read and approved on January 9, 2017.

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.



Ohio School Boards Association
 8050 N. High Street, Suite 100
 Columbus, Ohio 43235-6481
 (614) 540-4000

EXHIBIT A1

RECEIVED
 TREASURER

DEC 05 2016

Invoice number 17-11250702

December 2, 2016

BOARD OF EDUCATION
 FINDLAY CITY SCHOOLS

District Treasurer
 Findlay City
 1100 Broad Ave
 Findlay OH 45840-2651

AMOUNT DUE \$ 7,501

AMOUNT ENCLOSED \$ _____

DUE DATE December 31, 2016

OSBA'S tax identification number is 31-4414897

DATE	PO NUMBER	DESCRIPTION	AMOUNT
12/2/2016		ANNUAL MEMBERSHIP DUES (Acct. 001-2310-841) January — December 2017 Dues based on your district's ADM and cost per pupil data from the Ohio Department of Education for the 2014-15 school year. Any increase or decrease in dues from the previous year is caused by a change in your district's ADM and/or cost per pupil.	\$7,351
		CHECK DESIRED SUBSCRIPTION ITEMS (Please add any of the below subscription fees to your membership dues for the final invoice amount.)	
	<input checked="" type="checkbox"/>	Annual OSBA Briefcase Subscription - Electronic Issues Only (Up to 15 names on the subscription roster - to be included with the membership roster, which will be sent to the district after receiving membership payment. All subscribers must receive Briefcase electronically to qualify.)	FREE
	<input type="checkbox"/>	Annual OSBA Briefcase Subscription - Paper/Electronic Issues (Acct. 001-2310-542) (Up to 15 names on the subscription roster - to be included with the membership roster, which will be sent to the district after receiving membership payment)	\$ 135
	<input checked="" type="checkbox"/>	Annual School Management News Subscription - Electronic Issues Only (Acct. 001-2412-542) (Up to 15 names on the subscription roster - to be included with the membership roster, which will be sent to the district after receiving membership payment.)	\$ 150
	<input type="checkbox"/>	Annual School Management News Subscription - Paper/Electronic Issues (Acct. 001-2412-542) (Up to 15 names on the subscription roster - to be included with the membership roster, which will be sent to the district after receiving membership payment.)	\$ 190

OSBA leads the way to educational excellence by serving Ohio's public school board members and the diverse districts they represent through superior service, unwavering advocacy and creative solutions.

AMOUNT DUE \$ _____



**Ohio School Boards
Association**

To: Treasurers
From: Rick Lewis, CAE, Executive Director
Date: December 2, 2016
Re: OSBA 2017 MEMBERSHIP DUES

Enclosed is your district's invoice for 2017 membership in the Ohio School Boards Association. The invoice also reflects the subscription cost to the OSBA Briefcase and School Management News.

Your dues amount is based on 2014-15 school year data from the Ohio Department of Education. The dues are calculated using the formula approved in 1998 by the Delegate Assembly.

We believe the value of our programs, services and information makes OSBA membership a smart expenditure, and we are counting on each of our members to continue their strong participation with the association in 2017. Your entire management team receives many services for your membership dues. Legislative representation, information and research on issues critical to school management, and access to experts in policy, labor and management relations, insurance, communication, school law and school funding are just a few of the basic services available free to all members.

OSBA is again offering the Briefcase subscription free of charge to districts that elect to receive it electronically. However, if anyone in the district wants to receive a hard copy of the publication, the district subscription rate of \$135 will apply. Your district can also choose to receive an electronic subscription of School Management News at a reduced rate.

Information on updating your membership roster for 2017, along with the subscriptions, will be emailed to you after receipt of your membership. We ask your assistance in seeing that OSBA membership is placed on your next board agenda.

We look forward to working with you in the coming year. If you have any questions regarding this invoice, please contact Jeff Chambers, OSBA director of communication, at (800) 589-6722 or jchambers@ohioschoolboards.org.

RL:mp

Enclosure

8050 North High Street
Suite 100
Columbus, Ohio 43235-6481

(614) 540-4000
(800) 589-OSBA
(614) 540-4100 (fax)

www.ohioschoolboards.org

OSBA leads the way to educational excellence by serving Ohio's public school board members and the diverse districts they represent through superior service, unwavering advocacy and creative solutions.



**Ohio School Boards
Association**

TO: Board Members, Superintendents and Treasurers

FROM: Eric K. Germann, 2016 OSBA President

RECEIVED
TREASURER

DATE: December 14, 2016

DEC 15 2016

RE: **2016 OSBA MEMBERSHIP**

BOARD OF EDUCATION
FINDLAY CITY SCHOOLS

As your OSBA president, I would like to personally thank you for being a member of the Ohio School Boards Association. It has truly been an honor and privilege to serve you throughout 2016. To lead an organization representing nearly 3,500 public school board members and 711 diverse school districts has shown me just how dynamic our collective voice can be.

Your organization has worked hard for you during 2016, and will continue to do so in the coming year. The public education landscape is changing and OSBA's voice is at the forefront in shaping those changes. You and I need to be a part of that voice and continue to advocate for the 1.8 million children in Ohio.

That's why it's never been more important to have OSBA in your corner and to have 100% membership in the Association. A strong unified voice is needed to speak on behalf of the schoolchildren.

I also believe the value of OSBA's programs, services and information makes membership a smart expenditure. Your entire management team receives many services for your membership dues. Legislative representation, information and research on issues critical to school management, and access to experts in policy, labor and management relations, insurance, communication, school law and school funding are just a few of the basic services available free to all members. Enclosed is what OSBA has done for your district, along with a copy of the 2016 Annual Membership Report.

Again, I thank you for your support and encouragement this year. It has been my pleasure to serve as your president, and I will continue to help lead the good fight to keep our public schools strong and provide our schoolchildren the kind of education that will prepare them to be the leaders of the future.

EP:mp

Enclosures

8050 North High Street
Suite 100
Columbus, Ohio 43235-6481

(614) 540-4000

(800) 589-OSBA

(614) 540-4100 [fax]

www.ohioschoolboards.org

OSBA leads the way to educational excellence by serving Ohio's public school board members and the diverse districts they represent through superior service, unwavering advocacy and creative solutions.

2016 OSBA Services

During 2016, Findlay City, is benefiting from and using the following OSBA services:

Membership services:

OSBA's successful advocacy efforts included:

- Protecting the newly implemented charter school accountability provisions in House Bill (HB) 2.
- Spearheading local engagement and oversight with the implementation of the Every Student Succeeds Act.
- Engaging board members to ensure that their voices were heard in legislative debate over College Credit Plus. Making changes to the College Credit Plus program mandated by the State more beneficial to schools.
- Taking a leadership role in efforts to resolve issues surrounding the Ohio Schools Medicaid Program and continuing to facilitate stakeholder meetings.
- Continuing to press for changes in the HB 70 provisions related to Youngstown City Schools and the Academic Distress Commission requirements.
- Working with others to secure passage of Senate Bill 208 which provided some restoration of Tangible Personal Property Tax supplements cut in HB 64.
- Engaged with the Ohio Constitutional Modernization Commission to ensure the "thorough and efficient" language remained and making sure it understood the importance of locally elected boards of education and the need for an all-elected State Board of Education.

Membership services also include FREE business travel accidental death and dismemberment insurance totaling \$100,000 for school board members. The 2 telephone call(s) to OSBA's attorneys made this year saved your district \$500. The 8 staff members of your district that attended the 2016 Capital Conference at no charge saved your district \$2360.

OSBA Services Used

Customized Workshop

Policy - Policy Development Quarterly Service

OSBA leads the way to educational excellence by serving Ohio's public school board members and the diverse districts they represent through superior service, unwavering advocacy and creative solutions.



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 9, 2017.

The meeting was called to order at 6:00PM, EST, by Jane Robertson, 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)

Dr. Julie McIntosh/ Director of AYA and Multi-Age Programs University of Findlay
(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:

Dr. Julie McIntosh/Director of AYA and Multi-Age Programs University of Findlay President
(name) (position in sponsor district)

Greg Spiess/Treasurer ESC 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 9th day of January, 2017

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
2017 Board Meeting Dates**

Thursday, February 2, 2017

Thursday, April 6, 2017

Thursday, June 1, 2017

Thursday, August 10, 2017

Thursday, October 5, 2017

Thursday, December 7, 2017

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

**Findlay Digital Academy
2017 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 Superintendent Committees

Representatives to the Superintendent Committees shall be appointed by the Superintendent and each committee may include up to two board members. Such committees are established and run by the Superintendent. They are not board committees. A list of proposed committees will

be noted at the Organizational Meeting. The Superintendent will report back to the Board as to whom he has appointed to each committee. A list of proposed possible committees include:

1. Personnel Committee
2. Facilities Committee
3. Strategic Planning
4. Finance Committee
5. Policy Committee
6. Technology Committee
7. District Leadership Team

Special assignments as deemed advisable throughout the year

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

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

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

IX. **Board Meetings**

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

A. Regular

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

B. Special

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

C. Executive Sessions

Executive sessions of the Board may be called to discuss:

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

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

D. Notification

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

E. Agenda Format

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

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

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

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

F. Quorum

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

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

G. Rules of Order

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

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

H. Voting

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

I. Minutes

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

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

J. Public Participation

Board meetings are held for the purpose of conducting the business of the schools and therefore are not public meetings, but meetings held in public. All regular and special meetings of the Board shall be open to the public. The Board desires to hear the viewpoints of citizens, students,

and employee organizations and shall schedule time at the opening of all meetings for them to be heard.

1. The Board maintains a registration book for all visitors to sign as they enter the Board room. Speakers must sign the register.
2. For the Board of Education to fulfill its obligation to complete the planned agenda in an effective and efficient manner, a maximum of thirty (30) minutes of public comment may be permitted. All presentations must be done in an orderly fashion and must not impede the meeting either before, during or after presentation.
 - a. In the event that the Board anticipates numerous requests to address the same topic, the president may select representatives to speak to each side of the issue. The Board has the right to overrule the president by a majority vote.
 - b. Any individual desiring to speak shall give his/her name, address, and group, if any, that is represented.
 - c. The presentation should be as brief as possible. Unless an extension of time is granted, the speaker shall be limited to five (5) minutes until the total time of thirty (30) minutes is used.
 - d. The Board will not hear personal complaints about school personnel nor against any person connected with the school system. Other means are provided for Board consideration and disposition of legitimate complaints involving individuals.
 - e. Recognition of individuals who are not citizens of the district is to be determined by a majority vote of the Board.
 - f. Members of the Board and the superintendent may have the privilege of asking questions of any person who addresses the Board.
3. The Board grants its president authority to terminate remarks of any individual when they do not adhere to the rules above.
4. The Board shall not be obligated to consider the problem or request of a petitioner, unless the matter has been presented to each individual member of the Board, in writing, at least forty-eight (48) hours in advance of the meeting, excluding Sunday and legal holidays. Written business to be brought before the Board may be delivered to the Administration Building, 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 9, 2017, are true copies.

Shane Pochard _____, 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 1/9/17

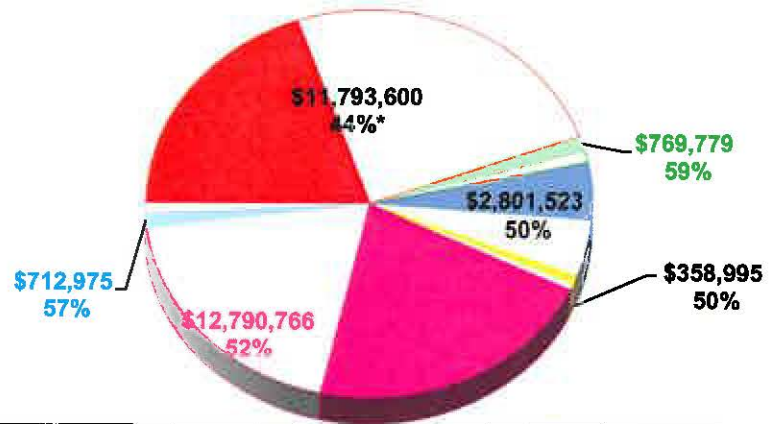
FINDLAY CITY SCHOOLS TREASURER'S REPORT DECEMBER 2016

FUND	June 30, 2016	JUL-DEC	YTD % OF	JUL-DEC	YTD % OF	December 31, 2016	OUTSTANDING	UNENCUMBERED	UNENCUMBERED	UNENCUMBERED
	CASH BALANCE	RECEIPTS	BUDGET	EXPENSES	BUDGET	CASH BALANCE	ENCUMBRANCES	BAL. Dec. 31, 2016	Bal. Dec. 31, 2016	Bal. Dec. 31, 2016
GENERAL	\$ 13,597,041	\$ 29,227,639	48.7%	\$ 30,821,975	48.3%	\$ 12,002,705	\$ 3,418,655	\$ 8,584,050 +	\$ 8,537,898	\$ 9,973,138
27-YEAR 2010 BOND DEBT	874,483	1,893,400	44.7%	2,766,870	67.3%	1,013	-	1,013	3,345	8,193
PERM. IMPRVMT	1,145,798	1,111,155	52.7%	774,092	36.8%	1,482,862	803,906	678,956	(240,555)	761,858
2010 BOND PROCEEDS	708,639	9,109	0.6%	97,225	12.9%	620,523	-	620,523	(228,040)	22,128
FLOOD FUND	-	-	0.0%	-	0.0%	-	-	-	-	-
FOOD SERVICE	406,343	648,519	32.4%	772,774	37.0%	282,088	530,642	(248,553)	(336,350)	(202,891)
ENDOWMENTS & TRUSTS	886,426	14,351	3.3%	183,759	27.9%	717,018	105,874	611,143	544,257	852,530
OSFC BLDG PROJECT	-	-	0.0%	-	0.0%	-	-	-	2,940,663	2,532,767
NEW BLDG MAINTENANCE	2,249,075	185,363	44.8%	288,328	51.3%	2,146,110	544,637	1,601,473	2,013,090	1,889,080
MILLSTREAM	383,550	397,912	50.1%	405,415	40.2%	376,047	3,951	372,095	338,015	364,582
PUBLIC SUPPORT	118,107	104,629	69.8%	95,219	51.6%	127,517	14,204	113,313	122,244	106,329
FABSS	146,980	101,286	59.6%	105,751	55.2%	142,515	5,204	137,311	131,512	100,809
HEALTH INSURANCE	1,486,642	3,633,164	51.9%	4,056,091	53.4%	1,063,715	9,562	1,054,153	1,715,620	2,190,972
STUDENT ACTIVITIES	122,135	56,179	26.8%	37,607	18.4%	140,708	39,371	101,337	96,185	94,807
DISTRICT ACTIVITIES	382,355	338,216	67.6%	327,291	51.6%	393,279	84,006	309,273	295,289	298,454
AUXILIARY SRVCS	92,208	198,285	50.8%	183,444	41.9%	107,049	135,338	(28,289)	(10,691)	(65,807)
STATE GRANTS	13,548	31,426	24.4%	23,887	18.4%	21,088	450	20,638	70,042	(5,159)
FEDERAL GRANTS	30,255	1,389,075	37.8%	1,628,237	46.8%	(208,907)	85,270	(294,178)	(239,317)	(130,759)
OTHER MISC FUNDS	639,446	435,872	44.1%	448,746	40.9%	626,572	108,552	518,021	520,742	389,237
TOTALS	\$ 23,283,031	\$ 39,775,581	46.9%	\$ 43,016,710	48.3%	\$ 20,041,902	\$ 5,889,623	\$ 14,152,279	\$ 16,273,951	\$ 19,180,268

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

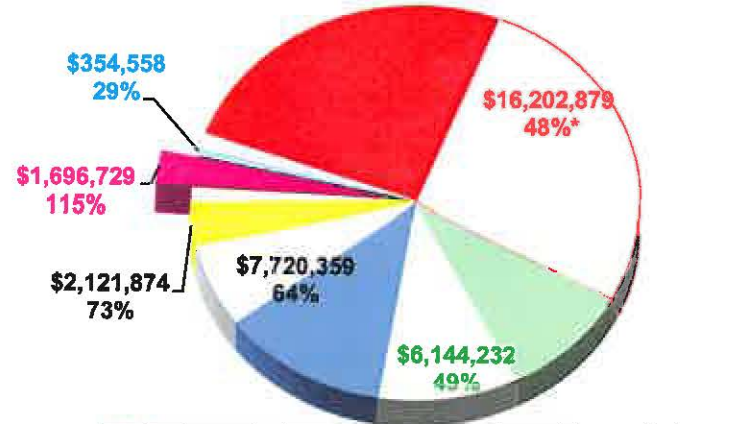
- = funds related to OSFC building project for two (2) new middle schools and new Millstream Career Center
- = 3 options of health insurance plans available, including HSA. Self-funded with 150K stop loss per family. Dental and vision coverage also provided.

FY 2017 GENERAL FUND REVENUE



- Prop Taxes=44.3%
- Open Enrolled=2.2%
- Rollback=9.4%
- Tuition=1.2%
- State Formula=40.8%
- Misc.=2.1%

FY 2017 GENERAL FUND EXPENSE



- Salaries=52.4%
- Fringes=19.8%
- Services=19.1%
- Supplies=4.5%
- Equipment=2.3%
- Other=1.9%

*Pie percentages indicate estimated revenue received or budgeted expense spent/encumbered from each category. For example, 44% of FY17 estimated property tax revenue (red) has been received to date.

**Findlay City School District
Bank Reconciliation
2016
Month of December**

FUND BALANCES ON BOARD BOOKS

\$ 20,041,901.90

Bank Statement Balance

Fifth-Third Bank	414,428.31	
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	(352,643.15)	
Total Bank Balances		79,212.16

Investments

Fifth-Third Bank Securities 12/31/16	3,705,683.48	
Fifth-Third Bank - Main MaxSaver 12/31/16	56,898.84	
Fifth-Third Bank - State Share MaxSaver	-	
Fifth-Third Invested Bond Proceeds 12/31/16	617,838.26	
Citizens National - Money Market 12/31/16	5,887.12	
Multi-Bank Securities	10,870,190.29	
Other Bank CDs	4,678,795.07	
Star Ohio 12/31/16	72,903.78	
Total Investments		20,008,196.84

Adjustments

12/31 Common Remitter amount included in STAR balance	(31,533.30)
Deposits in bank yet to be booked	(16,928.92)
Wire in transit-Athletics	2,955.12

Total Bank Balances and Investments after Adjustments

\$ 20,041,901.90

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



Michael T Barnhart, Treasurer

Findlay City Schools Investments Fiscal Year 2017

Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value
Fifth Third Securities						
16,593	5th 3rd Govt MM fund Class A			0.410%	\$ 16,593.32	\$ 16,593.32
800,000	Freddie Mac	1/16/2014	6/29/2017	1.000%	799,457.66	801,232.00
245,000	GE Capital Bank Retail CD	6/13/2014	6/13/2018	1.600%	245,000.00	246,163.75
240,000	Capital One Bank CD	6/24/2015	6/25/2018	1.550%	240,000.00	240,355.20
245,000	Ally Bank CD	9/30/2015	10/1/2018	1.700%	245,000.00	246,739.50
245,000	American Express Centurion CD	10/7/2015	10/9/2018	1.700%	245,000.00	246,732.15
245,000	Synchrony Bank CD	6/13/2014	6/13/2019	2.000%	245,000.00	248,109.05
245,000	BMW Bank CD, Salt Lake	7/23/2014	6/20/2019	1.950%	244,632.50	248,170.30
250,000	Fannie Mae	2/26/2016	2/26/2021	1.000%	250,000.00	248,927.50
425,000	FHLB Note	5/25/2016	5/25/2021	1.000%	425,000.00	422,195.00
450,000	Freddie Mac	7/19/2016	7/19/2021	0.750%	450,000.00	444,226.50
300,000	FHLB Note	10/28/2016	10/28/2021	1.000%	300,000.00	296,145.00
Subtotal Fifth Third		Weighted Average Return		1.254%	\$ 3,705,683.48	\$ 3,705,589.27
Miscellaneous Banks						
248,000	Goldman Sachs CD, New York	10/24/2012	10/24/2017	1.500%	248,000.00	
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	
248,000	Compass Bank CD, Alabama	7/31/2013	7/31/2018	1.700%	248,000.00	
142,666	Old Fort Bank CD (2 of 2)	10/23/2013	10/23/2018	1.740%	142,665.97	
245,000	Enterprise Bank CD, Massachusetts	2/12/2014	2/12/2019	1.750%	248,000.00	
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		1.358%	\$ 4,678,795.07	
Multi-Bank Securities						
150,000	Signature Bank CD, Toledo (1 or 2)	6/21/2012	4/21/2017	1.000%	150,000.00	
98,000	Signature Bank CD, Toledo (2 or 2)	8/17/2012	8/17/2017	1.000%	98,000.00	
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	
248,000	NCB, FSB CD Hillsboro	2/11/2013	8/13/2018	1.500%	248,000.00	
247,000	Third Federal CD, Cleveland	4/17/2014	4/17/2019	1.800%	247,000.00	
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	
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	
950,000	Federal Farm Credit Bank	3/1/2016	3/1/2021	1.650%	950,000.00	
950,000	FHLB Note	3/30/2016	3/30/2021	1.720%	950,000.00	
950,000	Fannie Mae	7/27/2016	7/27/2021	1.450%	950,000.00	
950,000	FHLB Note	8/9/2016	8/9/2021	1.540%	950,000.00	
950,000	Fannie Mae	8/24/2016	8/24/2021	1.250%	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	
Subtotal Multi-Bank Securities		Weighted Average Return		1.470%	\$ 10,870,190.29	
Liquid Investment Accounts						
	Citizens National MM			0.031%	5,887.12	12/31/2016
	Fifth Third Main MaxSaver			0.150%	56,898.84	12/31/2016
	StarOhio			0.770%	72,903.78	12/31/2016
		Liquid Wtd Avg Return		0.478%		
GRAND TOTAL INVESTMENTS		Grand Total Wtd Avg Return		1.411%	\$ 19,390,358.58	
		Non-Liquid Wtd Avg Return		1.418%		

Average Investment Weighted Rate of Return



**Findlay City Schools Bond Proceed Investments
Fiscal Year 2017**

Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value
<u>Fifth Third Securities (2010 Bond Proceeds)</u>						
107,838	5th 3rd Govt MM fund Class A			0.260%	\$ 107,838.26	\$ 107,838.26
10,000	American Express Bank CD, UI	7/24/2014	7/24/2019	2.000%	10,000.00	10,131.70
500,000	Fannie Mae	4/28/2015	4/28/2020	1.500%	500,000.00	498,035.00
Total of Invested 2010 Bond Proceeds					\$ 617,838.26	\$ 616,004.96

as prepared by
Mike Barnhart
1/3/2017

FINDLAY CITY SCHOOLS
 Financial Report by Fund

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
13,597,040.82	2,339,899.50	29,227,639.19	4,949,176.20	30,821,975.09	12,002,704.92	3,418,655.38	8,584,049.54
TOTAL FOR Fund 002 - BOND RETIREMENT:							
874,482.93	0.00	1,893,400.30	0.00	2,766,870.00	1,013.23	0.00	1,013.23
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
1,145,798.01	0.00	1,111,155.39	164,380.58	774,091.76	1,482,861.64	803,905.99	678,955.65
TOTAL FOR Fund 004 - BUILDING:							
708,639.38	23.20	9,109.06	0.00	97,225.20	620,523.24	0.00	620,523.24
TOTAL FOR Fund 006 - FOOD SERVICE:							
406,343.36	158,279.02	648,519.22	115,531.79	772,774.31	282,088.27	530,641.59	248,553.32-
TOTAL FOR Fund 007 - SPECIAL TRUST:							
241,422.72	0.00	6,867.20	7,079.01	183,259.17	65,030.75	91,874.47	26,843.72-
TOTAL FOR Fund 008 - ENDOWMENT:							
645,003.13	7,483.74	7,483.74	0.00	500.00	651,986.87	14,000.00	637,986.87
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
356,951.77	8,200.55	164,936.69	4,822.71	212,571.67	309,316.79	48,056.49	261,260.30
TOTAL FOR Fund 010 - CLASSROOM FACILITIES:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 011 - ROTARY-SPECIAL SERVICES:							
77,076.38	8,072.84	53,784.27	8,706.17	60,845.30	70,015.35	57,474.16	12,541.19
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
383,549.87	748.73	397,911.64	136,863.32	405,414.98	376,046.53	3,951.27	372,095.26
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
118,107.17	7,190.77	104,629.37	15,848.06	95,219.38	127,517.16	14,203.88	113,313.28
TOTAL FOR Fund 019 - OTHER GRANT:							
204,853.92	7,373.91	178,846.73	44,261.99	145,969.11	237,731.54	3,021.04	234,710.50
TOTAL FOR Fund 020 - SPECIAL ENTERPRISE FUND:							
146,979.54	19,386.03	101,285.87	18,513.50	105,750.54	142,514.87	5,203.54	137,311.33
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
563.69	1,455.00-	38,304.54	24,145.92	29,359.55	9,508.68	0.00	9,508.68
TOTAL FOR Fund 024 - EMPLOYEE BENEFITS SELF INS.:							
1,486,642.47	639,737.46	3,633,163.81	697,243.78	4,056,091.13	1,063,715.15	9,562.20	1,054,152.95

Date: 01/03/2017
 Time: 2:55 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:	16,128.14-	141,098.17	629,500.39	137,412.76	698,599.75	85,227.50-	63,708.34	148,935.84-
TOTAL FOR Fund 524 - VOC ED: CARL D. PERKINS - 198	0.00	13,644.35	76,242.07	13,785.76	83,880.05	7,637.98-	0.00	7,637.98-
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	917.00	16,909.76	17,914.96	16,997.96-	0.00	16,997.96-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE	43,583.00	111,460.04	619,954.04	111,082.65	732,155.15	68,618.11-	21,354.06	89,972.17-
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:	2,800.00	17,692.25	62,461.17	16,871.89	75,767.96	10,506.79-	208.00	10,714.79-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTALS:	23,283,031.45	3,541,603.49	39,775,580.72	6,598,108.75	43,016,710.27	20,041,901.90	5,889,622.62	14,152,279.28

FINANCIAL REVENUE REPORT
Processing Month: December 2016
FINDLAY CITY SCHOOLS

Fnd Rcpt	Sec	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
001	1111	0000	000000	000 REAL ESTATE TAX	26,604,532.00	11,793,600.24	.00	14,810,931.76	44.3%
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	85,000.00	69,888.70	.00	15,111.30	82.2%
001	1221	0006	000000	000 JV50 SB14 SF-14	.00	.00	.00	.00	0.0%
001	1222	0000	000000	000 TUITION - PARENTS - SUMMER SCHOOL	28,000.00	165.00	.00	27,835.00	0.6%
001	1222	0000	000000	201 TUITION - PARENTS - BAND SUMMER SCHOOL	.00	.00	.00	.00	0.0%
001	1223	0000	000000	000 TUITION - OTHER DISTRICTS - SPECIAL ED	450,000.00	305,176.41	8,188.10	144,823.59	67.8%
001	1224	0000	000000	000 TUITION - OTHER DISTRICTS - VOCATIONAL	150,000.00	16,234.76	.00	166,234.76	10.8%
001	1227	0000	000000	000 FOUNDATION - OPEN ENROLLMENT	1,300,000.00	769,779.39	124,670.38	530,220.61	59.2%
001	1410	0000	000000	000 INTEREST ON INVESTMENTS	150,000.00	146,911.54	18,928.79	3,088.46	97.9%
001	1710	0000	000000	000 old	.00	.00	.00	.00	0.0%
001	1740	0000	000000	302 PARKING FEES - FHS	10,000.00	6,591.50	182.20	3,408.50	65.9%
001	1810	0000	000000	000 RENTAL SCHOOL PROPERTY	35,000.00	9,256.00	.00	25,744.00	26.4%
001	1820	0000	000000	000 GIFTS & DONATIONS	4,000.00	1,250.00	1,250.00	2,750.00	31.3%
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	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	58,498.23	.00	58,498.23	0.0%
001	1890	0000	000000	000 MISC. REVENUE & FINES	425,000.00	249,225.79	132,791.64	175,774.21	58.6%
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	465.03	.00	465.03	0.0%
001	1933	0000	000000	000 SALE AND LOSS OF ASSETS [SM1-02.060]	9,000.00	1,613.80	1,248.80	7,386.20	17.9%
001	3110	0000	000000	000 SCHOOL FOUNDATION - UNRESTRICTED AID	21,821,885.00	9,461,417.00	1,537,486.56	12,360,468.00	43.4%
001	3110	0002	000000	000 SPECIAL EDUCATION ALLOWANCE	.00	1,712,862.02	278,320.68	1,712,862.02	0.0%
001	3110	0005	000000	000 TRANSPORTATION ALLOWANCE	765,431.00	410,847.25	70,959.03	354,583.75	53.7%
001	3110	0006	000000	000 DEIA ALLOWANCE	.00	.00	.00	.00	0.0%
001	3110	0008	000000	000 OTHER ADJUSTMENTS (VOC & SPEC. ED)	1,500,000.00	803,916.97	132,150.08	696,083.03	53.6%
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	2,200,000.00	1,115,576.74	.00	1,084,423.26	50.7%
001	3132	0000	000000	000 HOMESTEAD EXEMPTIONS	737,938.00	358,647.63	.00	379,290.37	48.6%
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	2,714,342.00	1,327,298.64	.00	1,387,043.36	48.9%
001	3139	0000	000000	000 OTHER PROPERTY TAX ALLOCATIONS	.00	.00	.00	.00	0.0%
001	3190	0000	000000	000 CASINO REVENUE	270,000.00	139,049.57	.00	130,950.43	51.5%
001	3190	0002	000000	000 SUMMER SCHOOL OPERATION EXTEND REIMBUR	.00	.00	.00	.00	0.0%
001	3190	0003	000000	000 FIXED RATE ADJUSTMENT FOUNDATION (SB3	.00	.00	.00	.00	0.0%
001	3190	0006	000000	000 TUITION FROM OTHER DISTRICTS	.00	.00	.00	.00	0.0%
001	3211	0000	000000	000 ECONOMIC DISADVANTAGED FUNDING	.00	201,480.84	19,175.85	201,480.84	0.0%
001	3219	0000	000000	000 SPEC ED REIMBURSEMENT - FOUNDATION	85,000.00	16,565.42	16,565.42	68,434.58	19.5%
001	3219	0001	000000	000 STATE REIM SUMMER SCHOOL [SM1-1.04]	.00	.00	.00	.00	0.0%

FINANCIAL REVENUE REPORT
 Processing Month: December 2016
 FINDLAY CITY SCHOOLS

Fnd Rcpt	Sc	Subjct	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
001	3219	0004	000000	000 VOCATIONAL ALLOWANCE	334,332.00	183,676.96	16,565.41	150,655.04	54.9%
001	4120	1994	190000	000 FEDERAL MEDICAID (CAFS) [SM1-1.06]	200,000.00	46,654.60	18,584.14	153,345.40	23.3%
001	4130	0000	000000	000 e-Rate Revenue (formerly fund 588)	.00	.00	.00	.00	0.0%
001	4139	0000	000000	000 STUDENT INTERVENTION SERVICES	.00	.00	.00	.00	0.0%
001	5100	0000	000000	000 TRANSFER INTO GENERAL FUND	.00	.00	.00	.00	0.0%
001	5220	0000	000000	000 RETURN ADV FROM FY15 RttT 15K	.00	.00	.00	.00	0.0%
001	5300	0000	000000	000 REFUND OF PRIOR YR EXPEND [SM1-02.060]	150,000.00	53,458.68	690.00	96,541.32	35.6%
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					60,029,460.00	29,227,639.19	2,339,899.50	30,801,820.81	48.7%
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%
002	1410	9095	000000	000 ASBESTOS LOAN EX-INTERST	.00	.00	.00	.00	0.0%

F I N A N C I A L R E V E N U E R E P O R T
Processing Month: December 2016
FINDLAY CITY SCHOOLS

Fnd Rcpt	Sc	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
** Fund 002 Sc 9095 Totals					.00	.00	.00	.00	0.0%
002	1111	9123	000000	000 2010 BONDS REAL PROPERTY PROCEEDS	3,358,232.00	1,335,904.29	.00	2,022,327.71	39.8%
002	1880	9123	000000	000 BOND SHARE OF T.I.F. OR P.I.L.O.T	.00	5,350.63	.00	5,350.63-	0.0%
002	3131	9123	000000	000 10% & 2.5% ROLLBACKS	.00	146,145.07	.00	146,145.07-	0.0%
002	3132	9123	000000	000 HOMESTEAD EXEMPTIONS	.00	46,976.47	.00	46,976.47-	0.0%
002	4110	9123	000000	000 PART OF 35% INTEREST SUBSIDY FROM FEDS	875,008.00	359,023.84	.00	515,984.16	41.0%
** Fund 002 Sc 9123 Totals					4,233,240.00	1,893,400.30	.00	2,339,839.70	44.7%
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	1,967,798.00	794,480.36	.00	1,173,317.64	40.4%
003	1122	9030	000000	000 P.I. PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
003	1410	9030	000000	000 PERMANENT IMPROVEMENT - INTEREST	9,000.00	.00	.00	9,000.00	0.0%
003	1820	9030	000000	000 PERMANENT IMPROVEMENT - DONATIONS	100,000.00	100,000.00	.00	.00	100.0%
003	1880	9030	000000	000 PI SHARE OF T.I.F. OR P.I.L.O.T	.00	3,149.58	.00	3,149.58-	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	87,198.73	.00	87,198.73-	0.0%
003	3132	9030	000000	000 HOMESTEAD REIMBURSEMENT FOR PI LEVY	.00	28,028.76	.00	28,028.76-	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					2,076,798.00	1,012,857.43	.00	1,063,940.57	48.8%
003	1410	9031	000000	000 PERMANENT IMPROVEMENT - INTEREST	5,000.00	.00	.00	5,000.00	0.0%
003	1820	9031	000000	000 PERMANENT IMPROVEMENT - DONATIONS	.00	10,297.96	.00	10,297.96-	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	20,000.00	88,000.00	.00	68,000.00-	440.0%
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					25,000.00	98,297.96	.00	73,297.96-	393.2%
003	1410	9032	000000	000 INTEREST ON MARATHON DONATION	5,000.00	.00	.00	5,000.00	0.0%
003	1820	9032	000000	000 2014 DONATION FROM MARATHON	.00	.00	.00	.00	0.0%

F I N A N C I A L R E V E N U E R E P O R T
Processing Month: December 2016
FINDLAY CITY SCHOOLS

Fnd Rcpt	Sc	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
** Fund 003 Sc 9032 Totals					5,000.00	.00	.00	5,000.00	0.0%
003	1410	9039	000000	000 CENTRAL AUDITORIUM - INTEREST	.00	.00	.00	.00	0.0%
003	1810	9039	000000	000 CENTRAL AUDITORIUM - RENTAL INCOME	.00	.00	.00	.00	0.0%
003	1820	9039	000000	000 CENTRAL AUDITORIUM - DONATIONS	.00	.00	.00	.00	0.0%
** Fund 003 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	.00	.00	.00	.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					.00	.00	.00	.00	0.0%
004	1410	9789	000000	000 INTEREST ON BOND PROCEEDS OUTSIDE PROJ	.00	9,109.06	23.20	9,109.06-	0.0%
004	5100	9789	000000	000 TRANSFER IN FROM 004-9123 OR 010-9123	1,500,000.00	.00	.00	1,500,000.00	0.0%
** Fund 004 Sc 9789 Totals					1,500,000.00	9,109.06	23.20	1,490,890.94	0.6%
006	1410	9060	000000	000 FOOD SERVICE - INTEREST	2,200.00	.00	.00	2,200.00	0.0%
006	1511	9060	000000	000 FOOD SERVICE - BREAKFAST	16,000.00	6,916.06	1,365.47	9,083.94	43.2%
006	1512	9060	000000	000 FOOD SERVICE - LUNCHES	295,000.00	151,268.52	24,316.47	143,731.48	51.3%
006	1522	9060	000000	000 FOOD SERVICE - ADULT LUNCHES	12,000.00	4,257.10	938.50	7,742.90	35.5%
006	1559	9060	000000	000 FOOD SERVICE - SPECIAL FUNCTIONS	110,000.00	24,539.45	12,503.31	85,460.55	22.3%
006	1590	9060	000000	000 FOOD SERVICE - ALA CARTE AND MILK	145,000.00	59,909.26	12,017.55	85,090.74	41.3%
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	27,000.00	5,419.46	5,419.46	21,580.54	20.1%
006	3213	9060	000000	001 FOOD SERVICE - STATE BREAKFAST SUBSITY	1,000.00	.00	.00	1,000.00	0.0%
006	4120	9060	000000	000 FOOD SERVICE - FEDERAL SUBSIDY	900,000.00	329,090.22	83,858.48	570,909.78	36.6%
006	4120	9060	000000	001 FOOD SERVICE - FEDERAL BREAKFAST SUBSI	195,000.00	66,501.65	17,859.78	128,498.35	34.1%
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	296,800.00	117.50	.00	296,682.50	0.0%
** Fund 006 Sc 9060 Totals					2,000,000.00	648,519.22	158,279.02	1,351,480.78	32.4%
Grand Total All Funds					69,869,498.00	32,889,823.16	2498,201.72	36,979,674.84	47.1%

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 2016
 FINDLAY CITY SCHOOLS

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	16,355,000.00	1,341,519.62	7,952,940.86	.00	8,402,059.14	48.6%
1200	SPECIAL INSTRUCTION - SALARY	4,950,000.00	419,217.17	2,459,482.76	.00	2,490,517.24	49.7%
1300	VOCATIONAL INSTRUCTION - SALARY	1,640,000.00	139,774.00	796,406.94	.00	843,593.06	48.6%
1900	GENERAL OTHER INSTRUCTION PERSONAL SE	292,330.00	15,603.11	52,087.02	.00	240,242.98	17.8%
2100	PUPIL SUPPORT SERVICES - SALARY	1,692,500.00	159,298.97	868,708.76	.00	823,791.24	51.3%
2200	STAFF SUPPORT SERVICES - SALARY	1,042,000.00	103,667.54	552,914.13	.00	489,085.87	53.1%
2400	ADMINISTRATIVE - SALARY	2,589,683.90	199,328.75	1,187,098.46	8,683.90	1,393,901.54	45.8%
2500	FISCAL SERVICES - SALARY	381,000.00	29,977.36	185,296.28	.00	195,703.72	48.6%
2700	OPERATION & MAINT - SALARY	2,280,000.00	190,974.29	1,121,282.86	.00	1,158,717.14	49.2%
2800	TRANSPORTATION SERVICES - SALARY	1,338,000.00	106,284.82	648,093.35	.00	689,906.65	48.4%
2900	INFORMATIONAL SERVICES - SALARY	105,000.00	7,625.68	45,448.19	.00	59,551.81	43.3%
4100	ACADEMIC & SUBJECT - SALARY	120,000.00	284.78	36,319.47	.00	83,680.53	30.3%
4500	SPORTS - SALARY	585,000.00	12,312.54	270,151.41	.00	314,848.59	46.2%
4600	SCHOOL & PUBLIC - SALARY	63,000.00	.00	17,964.60	.00	45,035.40	28.5%
Fund 001/0000 Obj 100 Totals		33,433,513.90	2,725,868.63	16,194,195.09	8,683.90	17,230,634.91	
001/0000 200							
1100	REGULAR INSTRUCTION - FRINGE BENEFITS	5,925,804.90	637,289.41	2,962,418.12	47,590.14	2,915,796.64	50.0%
1200	SPECIAL INSTRUCTION - FRINGE BENEFITS	1,624,627.53	137,742.38	808,276.62	10,446.54	805,904.37	49.8%
1300	VOCATIONAL INSTRUCTION - FRINGE BENEF	575,906.91	49,290.86	274,194.28	2,612.17	299,100.46	47.6%
1900	GENERAL OTHER INSTRUCTION EMPLOYEES R	50,920.03	2,142.94	6,460.94	.00	44,459.09	12.7%
2100	PUPIL SUPPORT SERVICES - FRINGE BENEF	589,300.00	50,235.02	283,713.82	.00	305,586.18	48.1%
2200	STAFF SUPPORT SERVICES - FRINGE BENEF	637,542.81	34,409.65	258,591.26	1,842.81	377,108.74	40.6%
2400	ADMINISTRATIVE - FRINGE BENEFITS	1,165,000.00	92,530.98	576,859.33	.00	588,140.67	49.5%
2500	FISCAL SERVICES - FRINGE BENEFITS	189,800.00	12,370.18	82,314.26	.00	107,485.74	43.4%
2700	OPERATION & MAINT - FRINGE BENEFITS	1,114,750.00	75,996.95	492,461.40	489.65	621,798.95	44.2%
2800	TRANSPORTATION SERVICES - FRINGE BENE	547,000.00	40,443.58	254,695.94	.00	292,304.06	46.6%
2900	INFORMATIONAL SERVICES - FRINGE BENEF	39,000.00	3,714.26	22,926.39	.00	16,073.61	58.8%
4100	ACADEMIC & SUBJECT - FRINGE BENEFITS	22,100.00	44.62	5,486.58	.00	16,613.42	24.8%
4500	SPORTS - FRINGE BENEFITS	116,300.00	3,187.14	49,886.34	250.00	66,163.66	42.9%
4600	SCHOOL & PUBLIC - FRINGE BENEFITS	11,400.00	.00	2,715.32	.00	8,684.68	23.8%
Fund 001/0000 Obj 200 Totals		12,609,452.18	1,139,397.97	6,081,000.60	63,231.31	6,465,220.27	
001/0000 400							
1100	REGULAR INSTRUCTION - PURCHASED SERVI	1,069,101.51	89,410.23	520,215.39	435,300.97	113,585.15	48.7%
1200	SPECIAL INSTRUCTION - PURCHASED SERVI	347,124.66	22,800.36	135,804.86	188,590.35	22,729.45	39.1%
1300	VOCATIONAL INSTRUCTION - PURCHASED SE	328,398.06	25,657.70	180,331.53	78,716.48	69,350.05	54.9%
1900	OTHER INSTRUCTION - PURCHASED SERVICE	6,166,208.21	488,628.75	2,968,502.92	183,250.20	3,014,455.09	48.1%
2100	PUPIL SUPPORT SERVICES - PURCHASED SE	356,756.98	7,990.13	158,314.70	89,973.58	108,468.70	44.4%
2200	STAFF SUPPORT SERVICES - PURCHASED SE	271,302.25	754.97	209,165.77	5,609.91	56,526.57	77.1%
2300	BD OF EDUCATION - PURCHASED SERVICES	126,379.63	9,087.59	65,492.38	55,358.97	5,528.28	51.8%
2400	ADMINISTRATIVE - PURCHASED SERVICES	533,887.43	37,356.59	283,536.18	193,546.41	56,804.84	53.1%
2500	FISCAL SERVICES - PURCHASED SERVICES	132,373.37	10,823.98	59,157.52	50,073.38	23,142.47	44.7%
2700	OPERATION & MAINT - PURCHASED SERVICE	2,622,712.22	112,772.24	1,179,469.65	594,667.40	848,575.17	45.0%
2800	TRANSPORTATION SERVICES - PURCHASED S	101,999.48	6,564.64	33,870.82	17,395.48	50,733.18	33.2%
2900	INFORMATIONAL SERVICES - PURCHASED SE	30,000.00	760.00	11,949.17	2,005.33	16,045.50	39.8%
4500	SPORTS - PURCHASED SERVICES	15,000.00	.00	4,228.61	.00	10,771.39	28.2%

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 2016
 FINDLAY CITY SCHOOLS

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	15,000.00	.00	3,523.85	2,306.98	9,169.17	23.5%
5300	ARCHITECT SERVICES - PURCHASED SERVIC	27,106.25	.00	.00	10,000.00	17,106.25	0.0%
Fund 001/0000 Obj 400 Totals		12,143,350.05	812,607.18	5,813,563.35	1,906,795.44	4,422,991.26	
001/0000 500							
1100	REGULAR INSTRUCTION - SUPPLIES	1,132,810.57	15,879.27	669,249.44	179,849.61	283,711.52	59.1%
1200	SPECIAL INSTRUCTION - SUPPLIES	38,545.61	1,017.00	21,373.75	1,080.45	16,091.41	55.5%
1300	VOCATIONAL INSTRUCTION - SUPPLIES	199,915.75	8,698.62	175,156.91	49,142.34	24,383.50-	87.6%
1900	GENERAL OTHER INSTRUCTION SUPPLY/MATE	30,000.00	442.73-	23,851.05	.00	6,148.95	79.5%
2100	PUPIL SUPPORT SERVICES - SUPPLIES	50,800.00	18,375.95	44,672.95	343.85	5,783.20	87.9%
2200	STAFF SUPPORT SERVICES - SUPPLIES	37,077.25	1,348.53	11,498.06	9,510.05	16,069.14	31.0%
2300	BD OF EDUCATION - SUPPLIES	1,000.00	.00	.00	.00	1,000.00	0.0%
2400	ADMINISTRATIVE - SUPPLIES	53,506.60	922.65	25,234.96	8,391.17	19,880.47	47.2%
2500	FISCAL SERVICES - SUPPLIES	7,216.43	489.89	3,437.65	3,916.61	137.83-	47.6%
2700	OPERATION & MAINT - SUPPLIES	668,506.73	12,054.60	188,379.49	342,332.22	137,795.02	28.2%
2800	TRANSPORTATION SERVICES - SUPPLIES	663,967.22	32,152.66	149,227.21	215,151.25	299,588.76	22.5%
2900	INFORMATIONAL SERVICES - SUPPLIES	4,000.00	75.00	75.00	.00	3,925.00	1.9%
Fund 001/0000 Obj 500 Totals		2,887,346.16	90,571.44	1,312,156.47	809,717.55	765,472.14	
001/0000 600							
1100	REGULAR INSTRUCTION - CAPITAL OUTLAY	692,602.63	25,547.83	418,885.59	236,980.76	36,736.28	60.5%
1200	SPECIAL INSTRUCTION - CAPITAL OUTLAY	12,000.00	.00	.00	.00	12,000.00	0.0%
1300	VOCATIONAL INSTRUCTION - CAPITAL OUTL	150,000.00	3,954.97	108,236.60	66,316.30	24,552.90-	72.2%
2200	STAFF SUPPORT SERVICES - CAPITAL OUTL	8,500.00	50.00-	3,407.61	762.00	4,330.39	40.1%
2400	ADMINISTRATIVE - CAPITAL OUTLAY	8,200.00	.00	94.68-	.00	8,294.68	1.2%
2500	FISCAL SERVICES - CAPITAL OUTLAY	5,000.00	.00	.00	.00	5,000.00	0.0%
2700	OPERATION & MAINT - CAPITAL OUTLAY	326,269.59	142,342.20	393,160.70	303,480.67	370,371.78-	120.5%
2800	TRANSPORTATION SERVICES - CAPITAL OUT	274,033.00	160.21	159,158.21	6,435.34	108,439.45	58.1%
4100	GENERAL ACADEMIC/SUBJECT ORIENTED CAP	5,000.00	.00	.00	.00	5,000.00	0.0%
Fund 001/0000 Obj 600 Totals		1,481,605.22	171,955.21	1,082,754.03	613,975.07	215,123.88-	
001/0000 800							
2300	BD OF EDUCATION - MISC OBJECTS	88,000.00	5,584.47	25,741.59	5,478.11	56,780.30	29.3%
2400	ADMINISTRATIVE - MISC OBJECTS	500.00	.00	.00	.00	500.00	0.0%
2500	FISCAL SERVICES - MISC OBJECTS	700,750.00	2,993.30	305,833.73	.00	394,916.27	43.6%
2700	OPERATION & MAINT - MISC OBJECTS	31,838.00	198.00	1,680.80	4,548.00	25,609.20	5.3%
2800	TRANSPORTATION SERVICES - MISC OBJECT	1,000.00	.00	.00	.00	1,000.00	0.0%
4100	ACADEMIC & SUBJECT - MISC OBJECTS	28,858.20	.00	5,049.43	6,226.00	17,582.77	17.5%
Fund 001/0000 Obj 800 Totals		850,946.20	8,775.77	338,305.55	16,252.11	496,388.54	
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%

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 2016
 FINDLAY CITY SCHOOLS

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	63,770,713.71	4,949,176.20	30,821,975.09	3,418,655.38	29,530,083.24	
002/9123 810							
	6100 BOND RETIRE REPAYMENT OF DEBT REDEMPT	1,395,000.00	.00	1,395,000.00	.00	.00	100.0%
	Fund 002/9123 Obj 810 Totals	1,395,000.00	.00	1,395,000.00	.00	.00	
002/9123 820							
	6100 BOND RETIRE REPAYMENT OF DEBT INTERES	2,715,143.00	.00	1,371,870.00	.00	1,343,273.00	50.5%
	Fund 002/9123 Obj 820 Totals	2,715,143.00	.00	1,371,870.00	.00	1,343,273.00	
	** Fund 002 Scc 9123 Totals	4,110,143.00	.00	2,766,870.00	.00	1,343,273.00	
003/9030 400							
	5200 PERMANENT IMPROVEMENT - PURCHASED SER	50,000.00	.00	.00	.00	50,000.00	0.0%
	5300 PERMANENT IMPROVEMENT - PURCHASED SER	3,500.00	.00	.00	.00	3,500.00	0.0%
	Fund 003/9030 Obj 400 Totals	53,500.00	.00	.00	.00	53,500.00	
003/9030 500							
	1100 PERM IMPROVE REG INSTRUCTION SUPPLY/M	30,000.00	.00	.00	.00	30,000.00	0.0%
	2700 PERM IMPROVE OPERATION/MAINT OF PLANT	60,000.00	.00	.00	.00	60,000.00	0.0%
	Fund 003/9030 Obj 500 Totals	90,000.00	.00	.00	.00	90,000.00	
003/9030 600							
	1100 PERMANENT IMPROVEMENT - CAPITAL OUTLA	511,958.26	52,836.99	198,459.18	375,528.60	62,029.52	38.8%
	2600 PERM IMPROVE SUPPORT SERV-BUSINESS CA	50,000.00	.00	.00	.00	50,000.00	0.0%
	2700 PERM IMPROVE OPERATION/MAINT OF PLANT	9,000.00	.00	.00	.00	9,000.00	0.0%
	2800 PERM IMPROVE SUPPORT SERV-PUPIL TRANS	.00	.00	79,499.00	.00	79,499.00	0.0%
	4500 PERM IMPROVE SPORT ORIENTED ACTIVITY	15,165.00	.00	.00	14,553.00	612.00	0.0%
	5200 PERM IMPROVE SITE IMPROVEMENT CAPITAL	1,158,772.38	110,635.80	422,015.81	405,164.75	331,591.82	36.4%
	Fund 003/9030 Obj 600 Totals	1,744,895.64	163,472.79	699,973.99	795,246.35	249,675.30	
003/9030 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	1,922,416.64	163,472.79	699,973.99	795,246.35	427,196.30	
003/9031 400							

Date: 1/03/17

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 2016
 FINDLAY CITY SCHOOLS

Page: 4
 (APPOBJSEL)

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 003/9031 Obj: 400							
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	5,858.11	.00	3,767.46	754.88	1,335.77	64.3%
5200	PERMANENT IMPROVEMENT - PURCHASED SER	10,000.00	.00	9,999.00	.00	1.00	100.0%
Fund 003/9031 Obj 400 Totals		15,858.11	.00	13,766.46	754.88	1,336.77	
003/9031 600							
1100	PERMANENT IMPROVEMENT - CAPITAL OUTLA	12,141.89	.00	.00	.00	12,141.89	0.0%
2800	PERM IMPROVE SUPPORT SERV-PUPIL TRANS	.00	.00	24,033.00	.00	24,033.00-	0.0%
5200	PERM IMPROVE SITE IMPROVEMENT CAPITAL	9,065.00	.00	.00	.00	9,065.00	0.0%
Fund 003/9031 Obj 600 Totals		21,206.89	.00	24,033.00	.00	2,826.11-	
** Fund 003 Scc 9031 Totals		37,065.00	.00	37,799.46	754.88	1,489.34-	
003/9032 400							
5300	PERM IMPROVE ARCHITECT/ENGINEERING PU	6,079.03	.00	9,897.36	7,904.76	11,723.09-	162.8%
Fund 003/9032 Obj 400 Totals		6,079.03	.00	9,897.36	7,904.76	11,723.09-	
003/9032 600							
1100	PERM IMPROVE REG INSTRUCTION CAPITAL	139,070.42	907.79	26,420.95	.00	112,649.47	19.0%
Fund 003/9032 Obj 600 Totals		139,070.42	907.79	26,420.95	.00	112,649.47	
** Fund 003 Scc 9032 Totals		145,149.45	907.79	36,318.31	7,904.76	100,926.38	
2600	BUILDING SUPPORT SERV-BUSINESS CAPITA	650,000.00	.00	.00	.00	650,000.00	0.0%
Fund 004/9123 Obj 600 Totals		650,000.00	.00	.00	.00	650,000.00	
** Fund 004 Scc 9123 Totals		650,000.00	.00	.00	.00	650,000.00	
004/9789 400							
2700	BUILDING OPERATION/MAINT OF PLANT PUR	2,850.00	.00	.00	.00	2,850.00	0.0%
5300	BUILDING ARCHITECT/ENGINEERING PURCHA	1,050.00	.00	.00	.00	1,050.00	0.0%
Fund 004/9789 Obj 400 Totals		3,900.00	.00	.00	.00	3,900.00	
004/9789 600							
2700	BUILDING OPERATION/MAINT OF PLANT CAP	97,225.50	.00	97,225.20	.00	.30	100.0%
5200	BUILDING SITE IMPROVEMENT CAPITAL OUT	56.08	.00	.00	.00	56.08	0.0%
Fund 004/9789 Obj 600 Totals		97,281.58	.00	97,225.20	.00	56.38	
** Fund 004 Scc 9789 Totals		101,181.58	.00	97,225.20	.00	3,956.38	

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 2016
 FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 006/9060 Obj: 100							
006/9060 100	3100 FOOD SERVICES - SALARY	634,778.00	58,207.07	278,583.82	.00	356,194.18	43.9%
	Fund 006/9060 Obj 100 Totals	634,778.00	58,207.07	278,583.82	.00	356,194.18	
006/9060 200	3100 FOOD SERVICES - FRINGE BENEFITS	229,000.00	22,171.17	120,498.57	635.17	107,866.26	52.6%
	Fund 006/9060 Obj 200 Totals	229,000.00	22,171.17	120,498.57	635.17	107,866.26	
006/9060 400	3100 FOOD SERVICES - PURCHASED SERVICES	56,889.77	2,365.18	24,756.87	34,984.85	2,851.95-	43.5%
	Fund 006/9060 Obj 400 Totals	56,889.77	2,365.18	24,756.87	34,984.85	2,851.95-	
006/9060 500	3100 FOOD SERVICES - SUPPLIES	876,736.06	32,788.37	324,816.05	495,021.57	56,898.44	37.0%
	Fund 006/9060 Obj 500 Totals	876,736.06	32,788.37	324,816.05	495,021.57	56,898.44	
006/9060 600	3100 FOOD SERVICE FOOD SERV OPERATION CAPI	80,490.00	.00	24,069.00	.00	56,421.00	29.9%
	Fund 006/9060 Obj 600 Totals	80,490.00	.00	24,069.00	.00	56,421.00	
006/9060 800	3100 FOOD SERVICES - MISC OBJECTS	3,000.00	.00	50.00	.00	2,950.00	1.7%
	Fund 006/9060 Obj 800 Totals	3,000.00	.00	50.00	.00	2,950.00	
006/9060 900	7500 FOOD SERVICES - REFUND OF PRIOR YEARS	205,222.00	.00	.00	.00	205,222.00	0.0%
	Fund 006/9060 Obj 900 Totals	205,222.00	.00	.00	.00	205,222.00	
	** Fund 006 Sec 9060 Totals	2,086,115.83	115,531.79	772,774.31	530,641.59	782,699.93	
	Grand Total All Funds	72,822,785.21	5,229,088.57	35,232,936.36	4,753,202.96	32,836,645.89	

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

2nd Quarter Reports

**Fiscal Year Ending
June 30, 2017**

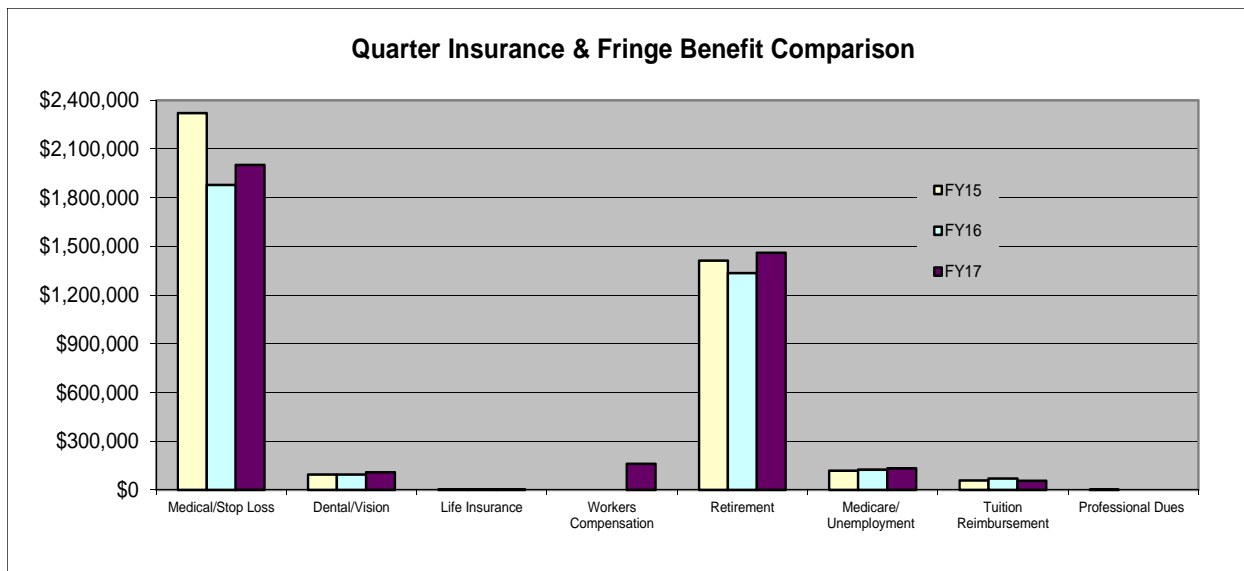
**Submitted to Findlay Board of Education
By Mike Barnhart, Treasurer
January 2017**

TABLE OF CONTENTS

	PAGE
Insurance & Fringe Benefits Report – Quarter	1
Insurance & Fringe Benefits Report – Annual	2
Investments by Category and Interest Earnings Charts	3
General Fund FY17 Appropriations.....	4
Treasurer’s Report – December 2016	5

Insurance & Fringe Benefit Report 2nd Quarter

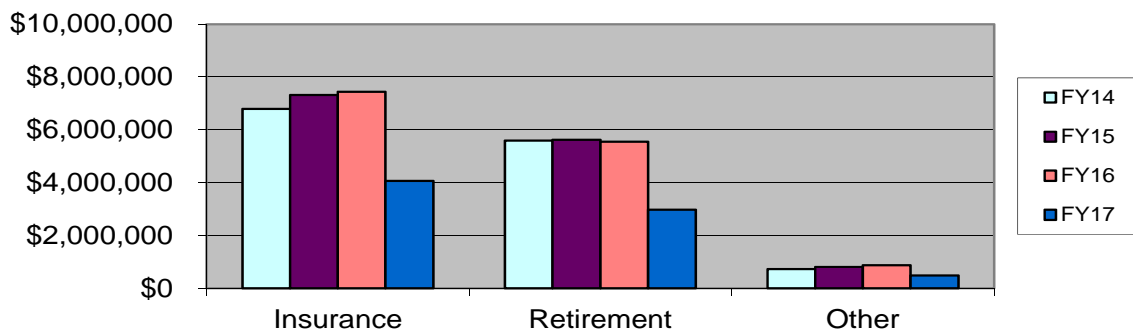
	2nd Quarter Ended December 31			Fiscal Year Ended December 31		
	FY15	FY16	FY17	FY15	FY16	FY17
Administrative Costs						
Dental/Vision	\$ 6,803	\$ 6,896	\$ 7,004	\$ 11,820	\$ 11,928	\$ 12,267
Medical	104,303	88,927	113,838	180,128	182,345	207,666
Board H S A Contribution	44,504	41,753	500	88,382	81,507	42,878
Total Administrative Costs	155,609	137,576	121,341	280,330	275,779	262,811
Stop Loss Insurance						
Specific and Aggregate	265,717	228,542	195,084	375,945	431,678	409,375
Total Stop Loss Insurance	265,717	228,542	195,084	375,945	431,678	409,375
Insurance Costs						
Dental/Vision Claims	87,360	87,148	102,440	207,284	212,916	258,831
Medical Claims	1,906,885	1,518,947	1,692,208	3,087,396	2,730,075	3,125,074
Total Insurance Costs	1,994,245	1,606,095	1,794,647	3,294,680	2,942,991	3,383,906
Life Insurance	4,315	4,424	4,569	8,336	8,759	8,975
Total Insurance Costs	2,419,887	1,976,638	2,115,641	3,959,292	3,659,208	4,065,066
Other Fringe Benefits						
Worker's Compensation	-	-	161,510	-	-	161,510
Retirement Costs	1,411,140	1,336,003	1,460,589	2,803,753	2,639,584	2,968,653
Medicare Costs	119,483	125,121	131,754	220,775	231,688	245,748
Unemployment Claims	213	77	1,862	924	77	6,075
Tuition Reimbursement	59,163	70,497	57,664	61,830	72,819	65,456
Professional Dues/Other	2,972	-	-	5,194	-	67
Total Other Fringe Benefits	1,592,970	1,531,698	1,813,380	3,092,477	2,944,170	3,447,510
Total Cost	\$ 4,012,857	\$ 3,508,336	\$ 3,929,021	\$ 7,051,768	\$ 6,603,377	\$ 7,512,576

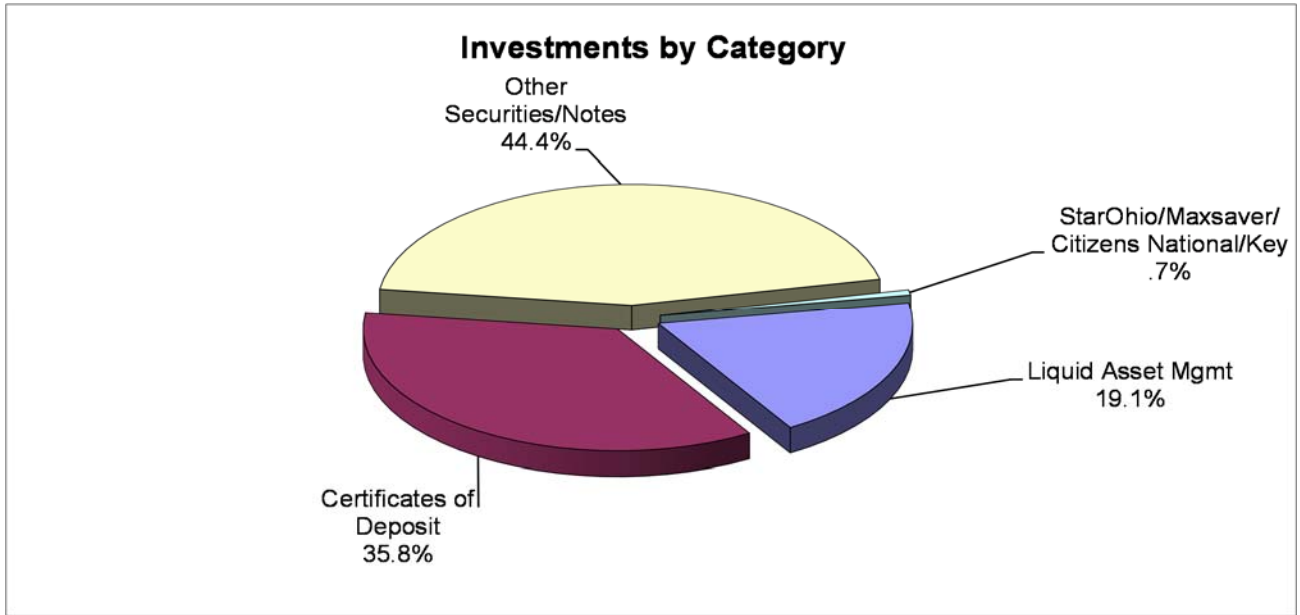


Insurance & Fringe Benefits Report
Annual
Fiscal Years 2013-2017

	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>FYTD</u> <u>2016/17</u>
<u>Administrative Costs</u>				
Dental / Vision	\$22,004	\$22,167	\$22,509	\$12,267
Medical	372,614	439,251	416,181	207,666
Board H S A Contribution	188,440	177,039	169,713	42,878
Total Administrative Costs	\$583,058	\$638,456	\$608,403	\$262,811
<u>Stop Loss Insurance</u>				
Specific and Aggregate Insurance Costs	\$661,848	\$768,943	\$887,463	\$409,375
<u>Dental / Vision Claims</u>				
Dental / Vision Claims	\$438,297	\$417,245	\$451,741	\$258,831
Medical Claims	5,086,664	5,470,195	5,476,771	3,125,074
Total Insurance Costs	\$5,524,961	\$5,887,440	\$5,928,512	\$3,383,906
<u>Life Insurance</u>				
Life Insurance	\$16,402	\$16,879	\$17,587	\$8,975
Total Insurance Costs	\$6,786,269	\$7,311,718	\$7,441,964	\$4,065,066
<u>Retirement</u>				
Retirement - Sch. Found.	\$5,149,188	\$5,141,340	\$5,043,108	\$2,585,040
Retirement - Pick-up	445,342	485,215	506,786	383,613
Total Retirement	\$5,594,530	\$5,626,555	\$5,549,894	\$2,968,653
<u>Other Fringe Benefits</u>				
Worker's Comp	\$107,866	\$136,981	\$176,364	\$161,510
Medicare	\$423,427	\$452,664	\$475,234	\$245,748
Unemployment	\$5,215	\$2,541	\$2,235	\$6,075
Tuition Reimbursement	\$61,913	\$66,166	\$76,825	\$65,456
Professional Dues/Other	\$127,280	\$146,431	\$144,793	\$67
Total Other Fringe Benefits	\$725,702	\$804,783	\$875,451	\$478,857
Total Cost	\$13,106,500	\$13,743,055	\$13,867,309	\$7,512,576

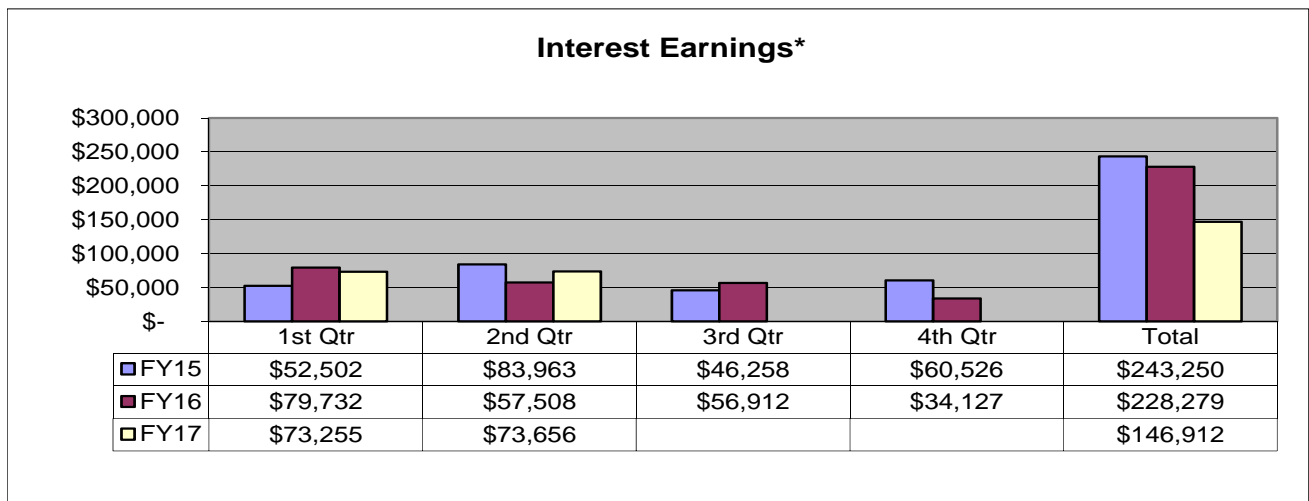
Annual Insurance & Fringe Benefit Comparison





<u>Amount</u>	<u>Category</u>	<u>Financial Institution</u>
\$ 3,705,683	Liquid Asset Management	Fifth Third Bank
\$ 6,941,057	Certificates of Deposit	Miscellaneous Banks
\$ 8,607,929	Other Securities/Notes	Multibank Securities
\$ 135,690	Liquid Investment Accounts	STAR Ohio/Maxsaver/Citizens Ntl./Key

Remainder of bond proceeds are not included above.



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

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

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

Findlay City School District
General Fund FY17 Appropriations

Func	General Fund Descriptions	FYTD	Prior FY	FYTD	Expenditures	Percentage
		Appropriations	Carryover	Expendable	FYTD	FYTD
		as of 12/31/16	Encumbrances	as of 12/31/16	as of 12/31/16	as of 12/31/16
1100	Regular Instruction	\$ 24,583,344	\$ 591,976	\$ 25,175,320	\$ 12,523,709	49.75%
1200	Special Instruction	6,966,700	5,598	\$ 6,972,298	3,424,938	49.12%
1300	Vocational Instruction	2,878,000	16,221	\$ 2,894,221	1,534,326	53.01%
1900	Other Instruction	6,494,750	44,708	\$ 6,539,458	3,050,902	46.65%
2100	Support Services - Pupils	2,668,500	20,857	\$ 2,689,357	1,355,410	50.40%
2200	Support Services - Instructional	1,991,453	4,969	\$ 1,996,422	1,035,577	51.87%
2300	Board of Education	180,000	35,380	\$ 215,380	91,234	42.36%
2400	Executive Administrative Services	4,299,200	51,578	\$ 4,350,778	2,072,634	47.64%
2500	Fiscal Services	1,380,050	36,090	\$ 1,416,140	636,039	44.91%
2700	Operations and Maintenance	5,977,300	1,066,777	\$ 7,044,077	3,376,435	47.93%
2800	Transportation	2,678,800	247,200	\$ 2,926,000	1,245,046	42.55%
2900	Informational Services	178,000	-	\$ 178,000	80,399	45.17%
4100	Academic and Subject Oriented	174,100	1,858	\$ 175,958	46,855	26.63%
4500	Sports Oriented	715,900	400	\$ 716,300	324,266	45.27%
4600	School and Public	89,400	-	\$ 89,400	24,204	27.07%
5300	Architect Services	20,000	7,106	\$ 27,106	-	0.00%
7200	Transfers	50,000	-	\$ 50,000	-	0.00%
7400	Advances	290,000	-	\$ 290,000	-	0.00%
7500	Refund of Prior Year	24,500	-	\$ 24,500	-	0.00%
	General Fund Total	\$ 61,639,997	\$ 2,130,717	\$ 63,770,714	\$ 30,821,975	48.33%

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

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

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

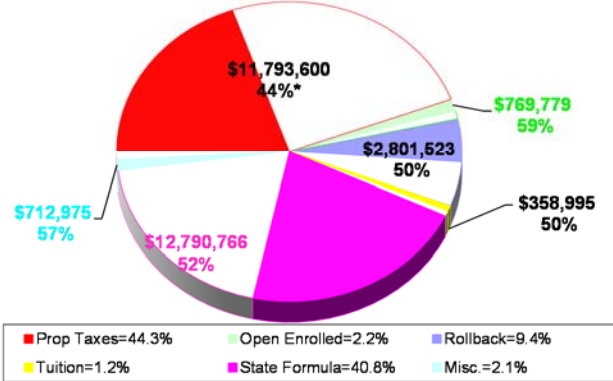
with principles set forth above and the amount of payment does not exceed the estimated cost shown on the approved or ratified purchase order by 10% for all orders over \$1,000.00.

FINDLAY CITY SCHOOLS TREASURER'S REPORT
DECEMBER 2016

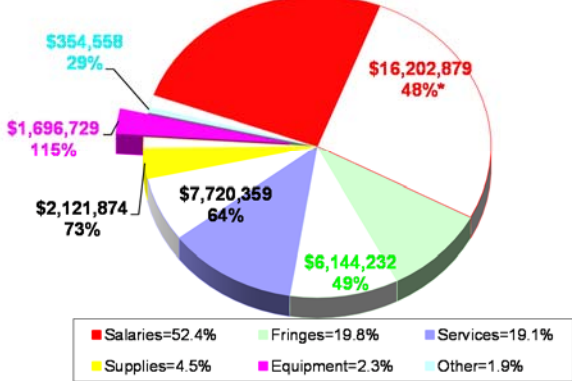
FUND	June 30, 2016	JUL-DEC	YTD % OF	JUL-DEC	YTD % OF	December 31, 2016	OUTSTANDING	UNENCUMBERED	UNENCUMBERED	UNENCUMBERED
	CASH BALANCE	RECEIPTS	BUDGET	EXPENSES	BUDGET	CASH BALANCE	ENCUMBRANCES	BAL. Dec. 31, 2016	Bal. Dec. 31, 2015	Bal. Dec. 31, 2014
GENERAL	\$ 13,597,041	\$ 29,227,639	48.7%	\$ 30,821,975	48.3%	\$ 12,002,705	\$ 3,418,655	\$ 8,584,050 +	\$ 8,537,898	\$ 9,973,138
27-YEAR 2010 BOND DEBT	874,483	1,893,400	44.7%	2,766,870	67.3%	1,013	-	1,013	3,345	8,193
PERM. IMPRVMT	1,145,798	1,111,155	52.7%	774,092	36.8%	1,482,862	803,906	678,956	(240,555)	761,858
2010 BOND PROCEEDS	708,639	9,109	0.6%	97,225	12.9%	620,523	-	620,523	(228,040)	22,128
FLOOD FUND	-	-	0.0%	-	0.0%	-	-	-	-	-
FOOD SERVICE	406,343	648,519	32.4%	772,774	37.0%	282,088	530,642	(248,553)	(336,350)	(202,891)
ENDOWMENTS & TRUSTS	886,426	14,351	3.3%	183,759	27.9%	717,018	105,874	611,143	544,257	852,530
OSFC BLDG PROJECT	-	-	0.0%	-	0.0%	-	-	-	2,940,663	2,532,767
NEW BLDG MAINTENANCE	2,249,075	185,363	44.8%	288,328	51.3%	2,146,110	544,637	1,601,473	2,013,090	1,889,080
MILLSTREAM	383,550	397,912	50.1%	405,415	40.2%	376,047	3,951	372,095	338,015	364,582
PUBLIC SUPPORT	118,107	104,629	69.8%	95,219	51.6%	127,517	14,204	113,313	122,244	106,329
FABSS	146,980	101,286	59.6%	105,751	55.2%	142,515	5,204	137,311	131,512	100,809
HEALTH INSURANCE	1,486,642	3,633,164	51.9%	4,056,091	53.4%	1,063,715	9,562	1,054,153	1,715,620	2,190,972
STUDENT ACTIVITIES	122,135	56,179	26.8%	37,607	18.4%	140,708	39,371	101,337	96,185	94,807
DISTRICT ACTIVITIES	382,355	338,216	67.6%	327,291	51.6%	393,279	84,006	309,273	295,289	298,454
AUXILIARY SRVCS	92,208	198,285	50.8%	183,444	41.9%	107,049	135,338	(28,289)	(10,691)	(65,807)
STATE GRANTS	13,548	31,426	24.4%	23,887	18.4%	21,088	450	20,638	70,042	(5,159)
FEDERAL GRANTS	30,255	1,389,075	37.8%	1,628,237	46.8%	(208,907)	85,270	(294,178)	(239,317)	(130,759)
OTHER MISC FUNDS	639,446	435,872	44.1%	448,746	40.9%	626,572	108,552	518,021	520,742	389,237
TOTALS	\$ 23,283,031	\$ 39,775,581	46.9%	\$ 43,016,710	48.3%	\$ 20,041,902	\$ 5,889,623	\$ 14,152,279	\$ 16,273,951	\$ 19,180,268

+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
 = 3 options of health insurance plans available, including HSA. Self-funded with 150K stop loss per family. Dental and vision coverage also provided.

FY 2017 GENERAL FUND REVENUE



FY 2017 GENERAL FUND EXPENSE



*Pie percentages indicate estimated revenue received or budgeted expense spent/encumbered from each category. For example, 44% of FY17 estimated property tax revenue (red) has been received to date.

Midway through the District's fiscal year and the District has spent \$30,821,975 which is 48% of what has been budgeted in the general fund. Last year at this time, \$29,528,717 was spent from the general fund. Investment earnings, as reported on page 3 remain stagnant now that our higher yields have reached their maturities to where only 1.3% of our investment value is yielding 2%, while another 94.3% is yielding 1% or more, and the remaining 4.4% is below 1%. That trend appears to be reversing as available rates are beginning to climb back up to 2%.

The 2016 audit is complete and the final audit report will be released by the State in the coming months. It is another clean audit. As required by law, the 2018 Tax Budget has been completed and will be sent to the County Auditor. The District has recently completed negotiations with its bus drivers whose new two-year contract took effect January 1, 2017. Negotiations with the teachers union and the custodian union were completed in the spring for their two-year contracts that began in July 2016. Wage increases were agreed upon as well increases to employee costs for health insurance coverage.

The biggest financial challenge in 2017 will be to monitor class size and enrollment throughout the district so staffing levels can be adjusted to match the enrollment levels and course demands. The District also needs to pass its 4.9 mill operating renewal levy in March. The District must continue to retain and increase its enrollment by promoting its new buildings and trumpeting the quality and variety of the programs offered as they relate to academics, advanced placement, athletics, art, college credit, community service, gifted services, music, pre-school, vocational opportunities, etc., etc., etc.

Findlay City School District
1100 Broad Avenue
Findlay, Ohio 45840

www.findlaycityschools.org

Published January 2017

**Findlay City School District
Hancock County
Five Year Forecast for Fiscal Years 2014 through 2021**

	Actual				Average Change	Forecasted				
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016			Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Revenues										
1.010 General Property Tax (Real Estate)	\$25,159,021	\$25,455,004	\$25,275,862	0.2%	\$26,683,992	\$25,232,576	\$23,609,550	\$23,883,531	\$24,160,252	
1.020 Tangible Personal Property Tax										
1.030 Income Tax										
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	20,065,126	21,947,530	23,490,047	8.2%	23,907,316	23,907,316	23,907,316	23,907,316	23,907,316	
1.040 Restricted Grants-in-Aid (3200's)	767,321	953,774	872,197	7.9%	869,332	869,332	869,332	869,332	869,332	
1.050 Property Tax Allocation (3130)	7,175,338	7,170,279	6,353,530	-5.7%	5,652,280	4,893,280	4,134,280	3,375,280	2,616,280	
1.060 All Other Revenues	2,941,532	2,952,510	3,469,685	8.9%	3,037,000	3,037,000	2,987,000	2,937,000	2,887,000	
1.070 Total Revenues	56,108,338	58,479,097	59,461,321	3.0%	60,149,920	57,939,504	55,507,478	54,972,459	54,440,180	
Other Financing Sources										
2.050 Advances-In			15,000	0.0%		225,000	225,000	225,000	225,000	
2.060 All Other Financing Sources	563,382	449,871	497,008	-4.8%	159,000	159,000	159,000	159,000	159,000	
2.070 Total Other Financing Sources	563,382	449,871	512,008	-3.2%	159,000	384,000	384,000	384,000	384,000	
2.080 Total Revenues and Other Financing Sources	56,671,720	58,928,968	59,973,329	2.9%	60,308,920	58,323,504	55,891,478	55,356,459	54,824,180	
Expenditures										
3.010 Personnel Services	29,999,241	30,975,204	31,891,466	3.1%	33,311,450	34,294,138	34,705,668	35,122,136	35,543,601	
3.020 Employees' Retirement/Insurance Benefits	10,948,735	10,999,083	11,267,409	1.4%	11,877,331	12,648,305	13,226,043	13,806,277	14,384,010	
3.030 Purchased Services	11,242,823	11,838,391	12,545,982	5.6%	12,573,281	13,201,945	13,862,042	14,555,145	15,282,902	
3.040 Supplies and Materials	2,122,293	2,208,870	2,308,584	4.3%	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	
3.050 Capital Outlay	285,445	768,789	1,341,713	121.9%	950,000	600,000	550,000	500,000	450,000	
4.300 Other Objects	714,333	791,720	785,176	5.0%	825,000	835,000	845,000	855,000	865,000	
4.500 Total Expenditures	55,312,870	57,582,057	60,140,330	4.3%	61,737,062	63,779,388	65,388,753	67,038,558	68,725,513	
Other Financing Uses										
5.010 Operating Transfers-Out	75,000	80,872		-46.1%	10,000	10,000	10,000	10,000	10,000	
5.020 Advances-Out		15,000		0.0%	225,000	225,000	225,000	225,000	225,000	
5.030 All Other Financing Uses					2,500	2,500	2,500	2,500	2,500	
5.040 Total Other Financing Uses	75,000	95,872		-36.1%	237,500	237,500	237,500	237,500	237,500	
5.050 Total Expenditures and Other Financing Uses	55,387,870	57,677,929	60,140,330	4.2%	61,974,562	64,016,888	65,626,253	67,276,058	68,963,013	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,283,850	1,251,039	167,001-	55.4%	1,665,642-	5,693,384-	9,734,776-	11,919,599-	14,138,833-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	11,229,156	12,513,006	13,764,045	10.7%	13,597,044	11,931,402	6,238,018	3,496,758-	15,416,356-	
7.020 Cash Balance June 30	12,513,006	13,764,045	13,597,044	4.4%	11,931,402	6,238,018	3,496,758-	15,416,356-	29,555,189-	
8.010 Estimated Encumbrances June 30	1,429,194	1,126,517	2,130,717	34.0%	1,250,000	1,200,000	1,150,000	1,125,000	1,125,000	
10.010 Fund Balance June 30 for Certification of Appropriations	11,083,812	12,637,528	11,466,327	2.4%	10,681,402	5,038,018	4,646,758-	16,541,356-	30,680,189-	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement						1,894,296	3,788,591	3,788,591	3,788,591	
11.300 Cumulative Balance of Replacement/Renewal Levies						1,894,296	5,682,887	9,471,478	13,260,069	
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	11,083,812	12,637,528	11,466,327	2.4%	10,681,402	6,932,314	1,036,129	7,069,879-	17,420,120-	
15.010 Unreserved Fund Balance June 30	11,083,812	12,637,528	11,466,327	2.4%	10,681,402	6,932,314	1,036,129	7,069,879-	17,420,120-	

RATIOS & ANALYSIS	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
True Days Cash* NO Renewals= line 10.010 / (line 5.050 / 365 day)	73 days	80 days	70 days	63 days	29 days	-26 days	-90 days	-162 days
True Days Cash* w/RENEWALS=line 15.010 / (line 5.050 / 365 day)	73 days	80 days	70 days	63 days	40 days	6 days	-38 days	-92 days
Target 15.010 balance to equal 40 days cash*	6,069,904	6,320,869	6,590,721	6,791,733	7,015,549	7,191,918	7,372,719	7,557,590
Amount over (short) of goal of 40 days true cash*	5,013,908	6,316,659	4,875,606	3,889,669	(83,236)	(6,155,789)	(14,442,597)	(24,977,711)
Salary & Benefit Costs / Total Costs (Target Range <= 80-83%)	73.93%	72.77%	71.76%	72.92%	73.33%	73.04%	72.73%	72.40%
Salary & Benefit Costs / Total Rev. (Target Range <= 80-83%)	72.25%	71.23%	71.96%	74.93%	77.95%	80.31%	82.73%	85.18%
Salary & Benefit Costs / Total Rev. + Unresrvd Bal (Target<=75%)	60.43%	58.65%	60.41%	63.65%	69.91%	78.94%	93.96%	121.21%

*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: 1/4/2017
FOR BOARD APPROVAL: 1/9/2017

FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – January 9, 2017

REVENUES:

1.010-1.020 Property Tax - Property tax revenues are based on historical growth patterns, including scheduled updates and reappraisals. District voters passed a renewal of a 5.9 mill levy in May 2014 and changed it from a 5-year term to a continuous levy. 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.

The District renewed a 4.9 mill operating levy for 5 years on the March 2012 ballot (TY2012-2016) with collections continuing through the end of calendar year 2017. It will need to be renewed in 2017.

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 and any revenue in this line is due to collections from delinquent accounts.

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.

The amounts in 1.010 and 1.020 do not anticipate the automatic passage of replacement or renewal levies. That means that when a levy is scheduled to expire, the estimated property tax revenue has a corresponding decline (e.g. FY18). Although new levies may be proposed during this time period, no new levies are anticipated. Revenues from anticipated replacement/renewal levies are on line 11.020.

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

1.035-1.040 Grants-in-Aid – Findlay is projecting a 417K increase in final core aid from FY16. Last year's 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. The FY17 cap is only denying 34K in state funding. Per AOS bulletin 2012-08 casino revenue is reflected in line 1.035 (277K in FY14, 275K in FY15, 276K in FY16, 270K in FY17). Future state funding remains to be determined so this forecast assumes no increase nor decrease.

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. Passage of a 5-year 4.9 mill renewal levy in March 2012 (TY2012-2016) with collection starting calendar year 2013 and ending calendar year 2017 has been built into the projection.

The amounts in 1.010 and 1.020 do not anticipate the automatic passage of a replacement or renewal levy. That means that when a levy is scheduled to expire, the estimated property tax revenue has a corresponding decline (e.g. FY18). Although new levies may be proposed during this time period, no new levies are anticipated. Revenues from anticipated replacement/renewal levies are in line 11.020.

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 are part of line 1.050. That phase out was paused in FY14 and FY15, but the present biennial budget resumed it at 759K per year beginning with FY16.

1.060 All Other Revenues – FY2017-2021 anticipate lower investment income due to dismal 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.

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.

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 1.7% 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 FY16 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 includes a 1% raise for OAPSE agreements and 1.5% for teacher and non-union base increases. FY07 went down 30-35 certified positions from FY2006 and 12-15 classified positions through a combination of non-renewals, reductions-in-force (RIF's) and attrition. FY09 reflects a gain of 6 teaching positions primarily due to the implementation of all day every day kindergarten throughout the district. FY10 included reductions of 13 positions through a combination of attrition and RIFs, while FY11 included reductions of 14.5 positions through attrition and 0.5 through RIF. FY12 had nearly 40 fewer positions (20.6 instructional, 6.5 administrative/central office, and 12.5 classified). Some were possible as a result of the middle school transition while many others were necessary due to declining enrollment. FY13 included 2 more transitional reductions along with 6 other reductions, while FY14 completes the personnel reductions from the new buildings with 8 fewer positions. 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.

3.020 Employees' Retirement/Insurance Benefits – FY17 is based on July 2016 total renewal quote of \$7.04 million from Anthem, and 8.0%, 7.5%, 7.0%, and 6.5% increases respectively in the next four years. There is also 531K 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 150K 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 20% since mid-FY12 which is covered by higher employee premiums and/or higher deductibles depending on which plan the employee chooses. That goes to 22.5% in January 2017. 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 an overall 5% per year in FY17 through FY21. FY15 and FY16 show larger increases due to HB264 energy efficiency purchases via Plug Smart. Savings from expiring freshman wing lease began in FY15. This line includes tuition paid to charter schools for which the Findlay Learning Center is helping to reduce since FY16. Supplies are forecast to remain the same.

3.050 Capital Outlay – FY16 and FY17 split 600K for dark fiber technology project. 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 has been transferred to fund 432 to cover EMIS costs until that grew to \$80,000 in FY15 and then stopped in FY16. Another \$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 2017-2021, the District anticipates a need to annually advance funds to the Food Service Fund, 006-9060, in the amount of \$50,000; the Permanent Improvement fund, 003-9030, in the amount of \$90,000 and to miscellaneous state and federal funds in the amount of \$150,000 to cover cash flow needs. 15K was advanced to fund 506 in FY15 and returned in FY16.

RESERVATION OF FUND BALANCE:

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.

11.020 Property Tax Renewal – The District will ask the voters to renew a 5-year 4.9 mill levy that previously passed in March 2012 (TY2012-2016) with collection starting calendar year 2013 and ending calendar year 2017. It will need voter approval by the end of calendar year 2017.

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 8 B u d g e t

Fiscal Year Ending
June 30, 2018

Submitted to Board

January 9, 2017

TABLE OF CONTENTS

PAGE

Principal Officials	1
 Financial Section	
Revenue - General Fund	2
Terminology Used in Relationship to Categorization of Revenues	3
Terminology Used in Relationship to Categorization of Expenditures	4
General Fund Comparison of Expenditures by Object/Function	5
 General Fund	
Instruction	
Regular Instruction (1100)	6
Special Instruction (1200)	6
Vocational Instruction (1300)	7
Other Instruction (1900)	7
Support Services – Pupil	
Guidance Services (2120)	8
Health Services (2130)	8
Psychological Services (2140)	9
Speech and Hearing Services (2150)	9
Attendance/Substance Abuse Services (2170)	9
Support Services - Instructional	
Instructional Staff Services (2210)	10
Educational Media Services (2220)	10
Other Support Services (2290)	10
Board of Education (2310)	11
Executive Administrative Services (2410)	11
Administrative Principals and Offices (2420)	12
Fiscal Services (2500)	12
Operations and Maintenance (2700)	13
Transportation (2800)	14
Informational Services (2900)	14
Extra-Curricular Activities	
Academic and Subject Oriented (4100)	15
Sports Oriented (4500)	15
School and Public Co-Curricular Activities (4600)	15
Architect Services (5300)	16
Transfers, Advances and Refund of Prior Year (7200, 7400 & 7500)	16
 General Fund Appropriations By Function	 17
Local, State and Federal Funds Appropriations By Fund	18
Permanent Improvements	19
County Auditor Budget – Schedule 3	20
Five-Year Forecast & Assumptions	21
County Auditor Budget – Schedule 1	24
Class 1 Effective Millage	25
SB 345 Set Asides	26
County Auditor Budget – Schedule 4	27

BOARD OF EDUCATION

Chris Aldrich Member
Barbara Dysinger Member
Shane Pochard Member
Jane Robertson Member
Kathy Siebenaler Wilson Member

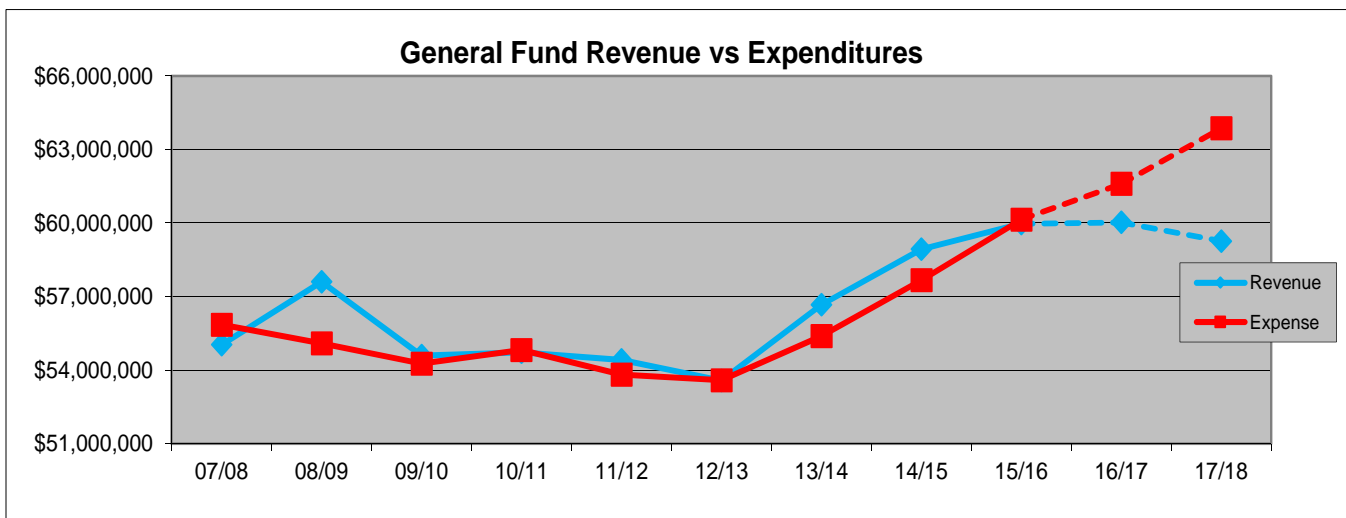
ADMINISTRATION

Edward Kurt Superintendent
Troy Roth Assistant Superintendent
Michael Barnhart Treasurer
Dave Barnhill..... Principal, Wilson Vance Intermediate
Susan Chesebro..... Principal, Whittier Primary
David Danhoff Director, Vocational Education
John Dell Director of Transportation
Maryl Hill Coordinator, Special Education
Craig Kupferberg..... Principal, Findlay High School
Dennis McPheron..... Director of Facilities
Jennifer Miller..... Assistant Treasurer
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
Rich Steiner..... Director of Secondary Instruction
Lyndsey Stephenson..... Principal, Chamberlin Hill Intermediate
Victoria Swartz Director of Pupil Services
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

	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
Receipts From Local Sources					
1111 Real Estate Tax	\$ 25,455,004	25,275,862	11,793,600	26,604,532	26,621,062
1120 Personal Property Tax	-	-	-	-	-
Total Receipts From Local Sources	25,455,004	25,275,862	11,793,600	26,604,532	26,621,062
Receipts From State and Federal Sources					
3110 Basic Aid & Special Ed	19,676,183	21,256,110	11,375,760	21,821,885	21,821,885
3219-0004 Vocational Allow ance	343,685	354,233	183,677	334,332	334,332
3110-0005 Transportation Allow ance	878,659	823,571	410,847	765,431	765,431
<i>Sub-Total SF3</i>	<i>20,898,527</i>	<i>22,433,914</i>	<i>11,970,284</i>	<i>22,921,648</i>	<i>22,921,648</i>
3110-0008 Other Adjustments (Voc & Spec. Ed)	1,569,035	1,568,242	803,917	1,500,000	1,500,000
3130 Rollback and Homestead	7,170,280	6,353,530	2,801,523	5,652,280	4,893,280
3134 Utility Reimbursement SB3/287	-	-	-	-	-
3190 Casino Revenue	274,972	276,085	139,050	270,000	270,000
3219 State Reimbursement Spec Ed	158,770	84,001	16,565	85,000	85,000
4120/4139 Federal Medicaid/ Stu Intervention	563,512	265,860	46,655	200,000	200,000
4130 E-rate (formerly fund 588)	-	-	-	-	-
3212-9194 Bus Purchase Allow ance	-	-	-	-	-
Total Receipts From State and Federal Sources	30,635,096	30,981,631	15,777,994	30,628,928	29,869,928
Miscellaneous Receipts From Local Sources					
1211 Tuition Parents	-	1,252	-	-	-
1221 Tuition From Other Districts	65,566	101,801	69,889	85,000	85,000
1222 Summer School	20,368	19,466	165	28,000	25,000
1223 Tuition Special Education	288,898	221,952	305,176	450,000	450,000
1224 Tuition Vocational Education	22,312	236,521	(16,235)	150,000	100,000
1227 Open Enrollment	1,323,980	1,341,287	769,779	1,300,000	1,300,000
1410 Interest on Investments	181,893	201,957	146,912	150,000	180,000
1740 Class Fees/Parking Fees	9,413	7,883	6,592	10,000	10,000
1810 Rental School Property	43,392	38,714	9,256	35,000	35,000
1820 Donations	1,640	-	1,250	4,000	4,000
1832 Contracted Services - HCESC	-	-	-	-	-
1880/1890 Miscellaneous Fines, Etc.	431,535	1,032,994	308,189	425,000	425,000
1933 Sale Non-Real Property	11,350	60	1,614	9,000	9,000
5300 Prior Years Adjust and Refunds	438,521	496,948	53,459	150,000	150,000
Total Miscellaneous Receipts From Local Sources	2,838,868	3,700,834	1,656,045	2,796,000	2,773,000
Sub-Total Estimated Revenue	58,928,968	59,958,328	29,227,639	60,029,460	59,263,990
5100 Tranfer Into General Fund	-	-	-	-	-
5100-9194 Transfer-In Bus Funds	-	-	-	-	-
5220-9194 Advances-In Return	-	-	-	-	-
5220 Advances-In Return	-	15,000	-	-	-
Total All Estimated Revenue	58,928,968	59,973,328	29,227,639	60,029,460	59,263,990



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

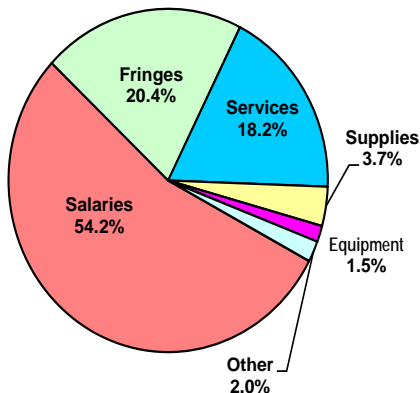
**GENERAL FUND COMPARISON OF EXPENDITURES
 BY OBJECT**

Object Description	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate	% of Change
100 Salaries	\$ 30,975,204	\$ 31,891,466	\$ 16,194,195	\$ 33,397,500	\$ 34,753,000	4.06%
200 Fringe Benefits	10,999,082	\$ 11,277,411	6,081,001	12,590,800	13,331,300	5.88%
400 Contracted Services	11,857,191	\$ 12,535,982	5,813,563	11,183,153	11,489,700	2.74%
500 Materials and Supplies	2,190,070	\$ 2,308,583	1,312,156	2,274,344	2,283,558	0.41%
600/700 Capital Outlay	768,789	\$ 1,341,713	1,082,754	943,700	782,500	-17.08%
800 Other	791,720	\$ 785,176	338,306	847,250	858,250	1.30%
900 Transfers, Advances & Refunds	95,872	\$ -	-	364,500	364,500	0.00%
Total Expenditures	\$ 57,677,929	\$ 60,140,332	\$ 30,821,975	\$ 61,601,247	\$ 63,862,808	3.67%

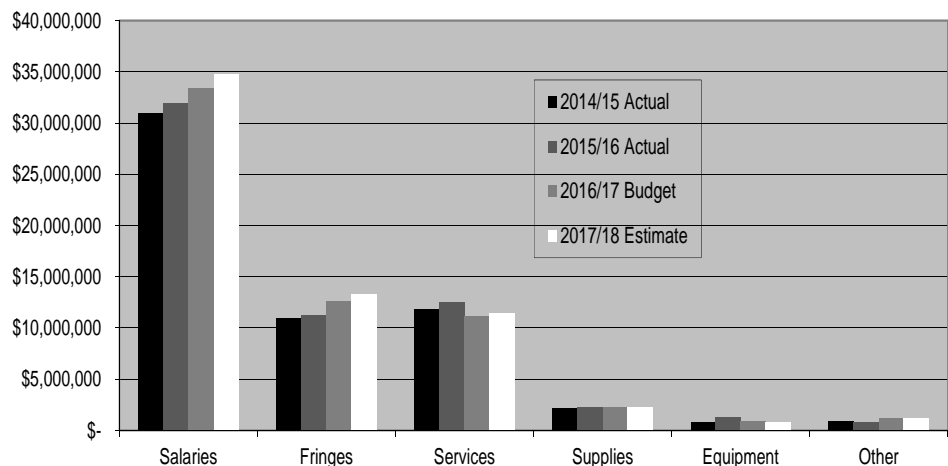
**GENERAL FUND COMPARISON OF EXPENDITURES
 BY FUNCTION**

Funct Description	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate	% of Change
1100 Instruction	\$ 23,460,843	\$ 23,969,000	\$ 12,523,709	\$ 24,583,344	\$ 25,681,965	4.47%
1200 Special Instruction	6,021,948	6,613,265	3,424,938	6,966,700	7,274,200	4.41%
1300 Vocational Instruction	2,791,214	2,911,941	1,534,326	2,878,000	2,998,500	4.19%
1900 Other Instruction	5,841,371	5,900,488	3,050,902	6,456,000	6,786,000	5.11%
2100 Support Services - Pupil	2,391,676	2,540,476	1,355,410	2,668,500	2,788,800	4.51%
2200 Support Services - Instructional	1,854,468	1,891,230	1,035,577	1,991,453	2,075,900	4.24%
2300 Board of Education	187,960	174,145	91,234	180,000	200,500	11.39%
2400 Administration	3,958,342	4,266,717	2,072,634	4,299,200	4,401,800	2.39%
2500 Fiscal Services	1,295,942	1,275,525	636,039	1,380,050	1,397,350	1.25%
2700 Operation and Maintenance	6,657,119	7,448,910	3,376,435	5,977,300	6,129,593	2.55%
2800 Transportation	2,206,647	2,161,893	1,245,046	2,678,800	2,556,800	-4.55%
2900 Informational Services	128,880	48,802	80,399	178,000	183,000	2.81%
4100 Extra-Curr. Act.-Academic	97,127	169,701	46,855	174,100	172,100	-1.15%
4500 Extra-Curr. Act.-Sports	607,604	685,028	324,266	715,900	745,400	4.12%
4600 Extra-Curr. Act.-School/Public	72,433	72,065	24,204	89,400	86,400	-3.36%
5300 Architect Services	8,485	11,146	-	20,000	20,000	0.00%
6100 Debt Service	-	-	-	-	-	0.00%
7200 Transfers	80,872	-	-	50,000	50,000	0.00%
7400 Advances	15,000	-	-	290,000	290,000	0.00%
7500 Refund of Prior Year	-	-	-	24,500	24,500	0.00%
Total Expenditures	\$ 57,677,929	\$ 60,140,332	\$ 30,821,975	\$ 61,601,247	\$ 63,862,808	3.67%

**2016/17 Budget
 Total = \$61,601,247**



Expenditure Comparison by Objects



Instruction

Regular Instruction - 1100

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

Object	Description	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$15,561,608	\$15,761,394	\$ 7,952,941	\$16,355,000	\$ 16,993,000
211/221	Retirement	\$ 2,241,973	\$ 2,251,750	\$ 1,190,819	\$ 2,438,000	\$ 2,549,000
232	Bring Your Own Device Payments to Employees	N/A	N/A	\$ 54,000	\$ 150,000	\$ 150,000
240-259	Insurance Benefits	2,830,765	2,939,553	1,551,191	3,250,000	3,575,000
260	Worker's Compensation	58,512	73,605	161,510	60,000	60,000
281	Unemployment	1,305	298	4,897	20,000	20,000
410	District Copiers/Substitutes/Other Contracts	1,486,890	790,217	431,348	820,000	820,000
423	District Educational Repairs	36,157	20,668	14,416	75,000	75,000
430/431	Mileage /Travel	1,990	14,536	10,687	13,000	15,000
432	Districtwide/Bldg Professional Development	42,394	39,083	19,475	60,000	60,000
441/449	Telephones	70,706	95,199	44,290	45,000	50,000
472	Credit Recovery @ FHS	6,492	2,774	-	35,000	35,000
510/511	Educational Supplies	280,881	287,614	128,374	292,646	302,000
510	Technology Supplies (formerly e-rate fund 588)	14,014	27,172	28,810	42,354	43,000
516	Computer Software & Licenses	222,422	345,886	232,128	95,000	98,000
520	Textbooks (Curriculum Dept.)	384,791	434,645	242,656	341,344	344,965
521/525	FCS Online & Findlay Learning Center Curriculum	N/A	81,315	37,281	109,000	112,000
551	Educational Supplies - Waived Fees	99,349	94,150	-	97,000	95,000
640	Enhance Classroom Technology	120,594	709,140	418,886	285,000	285,000
Total Regular Instruction - 1100		<u>\$23,460,843</u>	<u>\$23,969,000</u>	<u>\$ 12,523,709</u>	<u>\$24,583,344</u>	<u>\$ 25,681,965</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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$ 4,314,990	\$ 4,760,505	\$ 2,459,483	\$ 4,950,000	\$ 5,143,000
211/221	Retirement	619,855	680,785	369,898	695,000	722,000
240-259	Insurance Benefits	724,155	820,043	438,378	915,000	995,000
260	Worker's Compensation	19,506	24,243	-	13,000	15,000
410	Contracted Services	263,837	238,680	114,579	298,000	298,000
423	District Educational Repairs	704	579	727	1,500	1,500
425	Rentals	168	4,620	1,355	5,500	5,500
432	Professional Meetings	3,766	6,117	2,754	5,500	6,000
431/439	Mileage/Travel	593	498	180	1,200	1,200
441/449	Telephones	40,979	35,590	16,210	32,000	35,000
510	Educational Supplies	33,394	38,311	21,374	38,000	40,000
640	New Equipment	-	3,294	-	12,000	12,000
Total Special Instruction - 1200		<u>\$ 6,021,948</u>	<u>\$ 6,613,265</u>	<u>\$ 3,424,938</u>	<u>\$ 6,966,700</u>	<u>\$ 7,274,200</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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$ 1,483,910	\$ 1,600,475	\$ 796,407	\$ 1,640,000	\$ 1,704,000
211/221	Retirement	209,398	224,264	116,988	235,000	244,000
240/249	Insurance Benefits	281,659	297,143	157,206	335,000	360,000
260	Worker's Compensation	8,181	6,965	-	5,500	6,000
410/418	Contracted Services/Legal Services	(43,323)	118,072	72,156	95,000	99,000
423	⁽¹⁾ District Educational Repairs	4,974	1,049	3,881	15,000	15,000
426	FCS Share of Millstream Rent for fund 034	120,675	120,600	58,538	125,500	125,500
439	⁽¹⁾ Professional Meeting/Travel	33,025	41,103	21,795	35,000	40,000
441	⁽¹⁾ Telephones	60,577	52,612	23,962	45,000	50,000
510	⁽¹⁾ Educational Supplies	193,489	152,498	120,702	185,000	190,000
520	⁽¹⁾ Textbooks	22,608	32,838	54,455	12,000	15,000
640/740	⁽¹⁾ New Equipment	416,040	264,321	108,237	150,000	150,000
Total Vocational Instruction - 1300		\$ 2,791,214	\$ 2,911,941	\$ 1,534,326	\$ 2,878,000	\$ 2,998,500

⁽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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Intervention Internal Block Grant Salaries	\$ 162,428	\$ 76,135	\$ 52,087	\$ 265,000	\$ 265,000
200	Intervention Internal Block Grant Benefits	32,243	4,195	6,461	46,000	46,000
500	Intervention Internal Block Grant Supplies	1,112	9,131	23,851	25,000	25,000
400	Intervention Internal Block Grant Purch Srvc	8,729	8,854	-	15,000	15,000
471	Tuition - Other Districts Within the State	877,691	933,160	442,305	950,000	980,000
474	Tuition - Excess Cost for Special Ed.	375,699	324,327	159,081	500,000	500,000
475	Payments - Special Education within District	93,268	88,160	43,759	120,000	120,000
477	Payments - Open Enrollment Program	2,270,332	2,452,929	1,310,933	2,500,000	2,800,000
478	Payments - Community Schools	1,952,747	1,942,018	962,166	1,950,000	1,950,000
479	Payments - Post Secondary Option	67,120	61,580	50,259	85,000	85,000
Total Other Instruction - 1900		\$ 5,841,371	\$ 5,900,488.09	\$ 3,050,902	\$ 6,456,000	\$ 6,786,000

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$ 781,899	\$ 782,308	\$ 396,118	\$ 774,000	\$ 805,000
211/221	Retirement	102,602	101,907	61,976	117,000	122,000
240-259	Insurance Benefits	130,299	135,044	73,299	145,000	155,000
260	Worker's Compensation	2,384	3,403	-	3,500	3,800
416	Scheduling (A-site Services)	58,605	54,428	87,083	70,000	80,000
431	Travel	360	337	259	700	700
432	Professional Meetings	-	-	-	500	500
441	Telephone	28,507	24,758	11,276	23,500	27,000
510	Supplies	2,115	3,193	1,925	2,600	3,000
Total Guidance Services - 2120		<u>\$1,106,771</u>	<u>\$1,105,378</u>	<u>\$ 631,935</u>	<u>\$1,136,800</u>	<u>\$1,197,000</u>

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$ 181,255	\$ 206,219	\$ 97,234	\$ 211,000	\$ 219,000
211/221	Retirement	33,953	28,868	11,483	38,500	40,000
240-259	Insurance Benefits	4,585	3,103	1,471	6,800	6,800
260	Worker's Compensation	551	886	-	1,000	1,000
430/441	Professional Development/Telephone	8,908	7,936	3,524	5,000	7,000
514	Supplies	2,313	2,408	1,432	2,500	2,600
Total Health Services - 2130		<u>\$ 231,565</u>	<u>\$ 249,420</u>	<u>\$ 115,144</u>	<u>\$ 264,800</u>	<u>\$ 276,400</u>

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$ 170,990	\$ 209,330	\$ 106,730	\$ 224,000	\$ 233,000
211/221	Retirement	25,915	38,512	15,343	38,500	40,000
240-259	Insurance Benefits	51,783	68,604	29,911	68,000	73,000
260	Worker's Compensation	249	1,201	(127)	1,000	1,200
410	Contracted Services	77,411	77,065	39,712	83,000	83,000
431	Travel	1,168	1,254	279	2,200	2,200
432	Professional Meetings	300	1,368	1,071	1,300	1,500
441/449	Telephone/Cellular phones	17,817	15,474	7,048	10,000	12,000
510	Supplies	43,430	50,330	37,939	43,000	45,000
640	New Equipment	-	-	-	-	-
Total Psychological Services - 2140		\$ 389,062	\$ 463,138	\$ 237,906	\$ 471,000	\$ 490,900

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$ 355,054	\$ 391,089	\$ 214,439	\$ 375,000	\$ 390,000
211	Retirement	44,453	50,939	30,691	53,000	55,000
240-249	Insurance Benefits	61,497	68,786	43,822	68,000	73,000
260	Worker's Compensation	1,096	1,723	-	1,500	1,800
410	Audiologist Services (non-residents)	10,538	20,162	6,111	85,000	85,000
431/432	Travel/Professional Meetings	2,459	3,023	1,465	2,700	3,000
510	Supplies	2,357	4,898	3,378	2,500	3,000
640	New Equipment	-	-	-	-	-
Total Speech and Hearing Services - 2150		\$ 477,454	\$ 540,620	\$ 299,906	\$ 587,700	\$ 610,800

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$ 89,728	\$ 104,043	\$ 54,188	\$ 108,500	\$ 113,000
221	Retirement	16,836	14,634	6,767	19,000	20,000
250-259	Insurance Benefits	19,562	16,489	9,076	28,000	28,000
260	Worker's Compensation	271	408	-	500	500
415/439/449	Contracted Services/Cell phones	60,399	46,240	488	52,000	52,000
510	Supplies	28	107	-	200	200
Total Attend./Substance Abuse Services - 2170/2180		\$ 186,823	\$ 181,920	\$ 70,520	\$ 208,200	\$ 213,700

TOTAL SUPPORT SERVICES - PUPIL - 2100's		\$2,391,676	\$2,540,476	\$ 1,355,410	\$2,668,500	\$ 2,788,800
--	--	--------------------	--------------------	---------------------	--------------------	---------------------

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
111/141	Supervisors/Aides Salary	\$ 331,423	\$ 335,936	\$ 217,859	\$ 355,000	\$ 369,000
211/221	Retirement	66,495	79,242	38,758	92,000	95,000
231/239	FEA Tuition/Professional Dues	194,588	211,920	60,256	219,000	219,000
240-259	Insurance Benefits	33,394	42,835	25,547	50,000	50,000
260	Worker's Compensation	1,408	1,963	-	2,000	2,200
410	Millstream Contract/ESC Excess Costs	289,124	225,874	200,713	230,000	250,000
412	District In-Service (10K for Challenge Day)	5,728	6,681	259	17,000	17,000
431	Travel	2,287	1,974	481	3,500	3,500
432/439	Professional Meeting	610	493	454	2,000	2,000
441/449	Telephones/Cellular phones	8,908	4,300	3,524	7,000	7,000
510	Supplies	1,561	1,980	947	3,000	3,000
Total Instructional Staff Services - 2210		\$ 935,525	\$ 913,197	\$ 548,797	\$ 980,500	\$ 1,017,700

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$ 302,404	\$ 284,879	\$ 136,208	\$ 297,000	\$ 308,000
211/221	Retirement	50,300	39,911	17,099	50,000	52,000
240-259	Insurance Benefits	38,952	55,766	28,449	50,000	55,000
260	Worker's Compensation	918	1,404	-	1,800	1,800
432	Professional Meetings	-	-	-	400	400
441	Telephones	8,908	7,737	3,524	5,000	7,000
530	Supplies	31,628	32,691	10,551	33,000	36,000
640	Audio Visual/New Equipment	7,292	9,494	3,408	8,500	9,500
Total Educational Media - 2220		\$ 440,403	\$ 431,883	\$ 199,238	\$ 445,700	\$ 469,700

Technology & Other Support Services - 2240 & 2290

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

Object	Description	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$ 332,508	\$ 378,564	\$ 198,847	\$ 390,000	\$ 405,000
211/221	Retirement	92,987	83,048	51,767	95,000	99,000
240-260	Insurance Benefits/Worker's Comp	52,768	72,428	36,717	75,000	79,000
439	Tech Dept. Prof Development	278	12,110	211	5,253	5,500
Total Other Support Services - 2240 & 2290		\$ 478,540	\$ 546,150	\$ 287,542	\$ 565,253	\$ 588,500
TOTAL SUPPORT SERVICES - INSTR. - 2200's		\$ 1,854,468	\$ 1,891,230	\$ 1,035,577	\$ 1,991,453	\$ 2,075,900

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
418	Legal Service	\$ 78,145	\$ 61,858	\$ 60,707	\$ 55,000	\$ 65,000
439	Service Fund	3,768	4,136	2,053	18,500	18,500
446	Advertising	17,450	13,076	1,850	15,500	17,500
460	Printing	2,597	3,010	884	2,000	2,500
510	Supplies (formerly Goal 2/Virtues)	580	807	-	1,000	1,000
841	Memberships and Fees/Civil Service Fee	36,606	41,346	4,944	50,000	50,000
846	Election Expense	729	14,503	-	9,000	15,000
847	Advertising Delinquent Taxes	2,058	1,606	-	2,500	2,500
851/864	Liability Insurance	44,258	25,900	20,798	26,000	28,000
870	Taxes and Assessments (HS project)	1,769	7,903	-	500	500
Total Board of Education - 2300		<u>\$ 187,960</u>	<u>\$ 174,145</u>	<u>\$ 91,234</u>	<u>\$ 180,000</u>	<u>\$ 200,500</u>

Executive Administrative Services - 2410

Those activities associated with overall administrative responsibility for the entire school district.

Object	Description	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
100	Salaries	\$ 379,829	\$ 466,766	\$ 190,096	\$ 435,000	\$ 452,000
211/221	Retirement	95,800	100,691	49,709	106,000	110,000
239-259	Insurance & Other Benefits	69,550	66,247	36,401	75,000	80,000
260	Worker's Compensation	1,275	1,933	-	2,000	2,000
410	Copiers/Postage Meter/UPS	79,736	155,313	19,473	70,000	70,000
415	Consultants (includes BWC Coordinator)	82,445	72,759	48,262	86,000	30,000
431	Mileage/Travel	3,297	3,602	1,438	2,500	3,500
432	Professional Meetings	7,871	6,614	7,783	7,500	7,800
441/443/449	Telephone/Postage/Cellular phones	21,409	18,380	9,903	20,000	20,000
512	Supplies and Materials	3,801	7,868	1,846	7,000	8,000
640/740	Replacement Equipment	-	3,950	(95)	1,500	2,000
850	Bond	328	-	-	500	500
Total Executive Administrative Services - 2410		<u>\$ 745,341</u>	<u>\$ 904,123</u>	<u>\$ 364,815</u>	<u>\$ 813,000</u>	<u>\$ 785,800</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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
111/131	Principal/Secretary Salaries	\$1,997,475	\$1,911,154	\$ 997,003	\$2,146,000	\$2,300,000
211/221	Retirement	501,031	468,178	261,439	525,000	545,000
231/239	Tuition/Professional Dues	8,009	9,699	5,268	8,000	9,000
240-259	Insurance Benefits	429,035	421,598	224,044	440,000	465,000
260	Worker's Compensation	8,309	9,163	-	9,000	9,500
410	Contracted Services	108,248	332,012	142,724	221,000	135,000
431	Mileage/Travel	263	118	46	500	500
432	Professional Meetings	9,317	2,751	4,240	14,000	14,000
441/449	Telephones/Cellular phones	96,207	90,945	42,992	50,000	60,000
443	Postage	12,851	9,972	6,676	20,000	20,000
512	Supplies	26,076	51,471	23,389	46,000	49,000
640	New Equipment	16,180	55,532	-	6,700	9,000
740	Replacement Equipment	N/A	N/A	N/A	N/A	N/A
Total Administrative Principals and Offices - 2420		<u>\$3,213,001</u>	<u>\$3,362,594</u>	<u>\$ 1,707,819</u>	<u>\$3,486,200</u>	<u>\$3,616,000</u>
TOTAL ADMINISTRATION - 2400's		<u>\$3,958,342</u>	<u>\$4,266,717</u>	<u>\$ 2,072,634</u>	<u>\$4,299,200</u>	<u>\$4,401,800</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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
141	Salaries	\$ 356,462	\$ 362,079	\$ 185,296	\$ 381,000	\$ 396,000
221	Retirement	96,035	78,296	41,402	103,000	95,000
250-259	Insurance Benefits	74,187	77,144	40,912	85,000	90,000
260	Worker's Compensation	1,114	1,646	-	1,800	1,800
410/418	Contracted Services/Audit/Fixed Assets	66,012	73,103	56,551	86,000	86,000
433/434	Mileage/Travel	625	2,689	2,607	2,500	2,800
441	Telephones	12,472	3,451	-	8,000	8,000
510	Office Supplies	5,419	6,374	3,438	7,000	7,000
640	New Equipment	-	3,592	-	5,000	5,000
844	County Bd of Ed (SF3 offset)	35,848	45,044	20,297	50,000	50,000
845	Auditor and Treasurer Fee	647,769	621,357	285,537	650,000	655,000
853	Fiscal Services Bond	-	750	-	750	750
Total Fiscal Services - 2500		<u>\$1,295,942</u>	<u>\$1,275,525</u>	<u>\$ 636,039</u>	<u>\$1,380,050</u>	<u>\$1,397,350</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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
BOARD ACCOUNTS:						
141	Salaries	\$ 2,176,767	\$ 2,214,979	\$ 1,121,283	\$ 2,280,000	\$ 2,369,000
221	Retirement	487,364	371,349	196,633	457,000	475,000
250-259	Insurance Benefits	566,322	565,531	295,819	612,000	620,000
260	Worker's Compensation	6,597	21,865	-	25,000	25,000
282	Unemployment Comp.	742	-	10	20,000	20,000
424	Property Insurance	96,609	92,257	72,053	102,000	105,000
426	Lease of FHS Addition (through 2014)	-	-	-	-	-
441/449	Telephone/Cellular phones	33,420	31,208	14,935	18,000	25,000
451	Electricity	860,981	799,058	353,481	800,000	820,000
452	Water and Sewage	90,459	97,507	54,388	105,000	107,000
453	Fuel - Natural Gas	223,132	120,796	58,844	250,000	250,000
853/890	Bond/District Safety Program	4,440	9,246	1,681	30,000	30,000
Sub-Total Board Accounts		<u>4,546,832</u>	<u>4,323,796</u>	<u>2,169,127</u>	<u>4,699,000</u>	<u>4,846,000</u>
OPERATION ACCOUNTS:						
410	Maintenance & District Project Contracts	1,185,473	2,250,361	462,009	300,000	300,000
415	Maint. Suprvsr thru ESC & Cenergistic	178,199	210,354	110,066	209,800	212,800
420	Laundry/Mats	13,502	12,926	7,142	20,000	20,000
422	Trash	24,978	31,942	13,920	34,000	34,000
423	Building/Equipment Repair	8,912	19,340	18,563	30,000	30,000
425	Rentals	19,431	19,635	10,622	20,000	20,000
426	Lease of part of TLB Building	-	-	-	-	-
431	Mileage	7,368	7,298	3,445	8,000	8,000
434	Professional Meetings	1,557	2,387	-	1,300	2,000
510	FHS Security & Parking Supplies	1,538	1,189	945	1,350	1,500
511	Office Supplies	1,787	1,179	1,582	2,200	2,200
516	Cenergistics Software	6,650	6,650	6,650	6,650	2,593
570	Custodial Supplies	111,006	88,567	30,748	96,000	98,000
571	Grounds Supplies	56,277	43,956	26,231	65,000	65,000
572	Building Supplies	182,781	119,198	94,329	175,000	175,000
573	Equipment Supplies	6,395	9,531	4,022	7,000	7,500
580	Vehicle Supplies/Fuel	62,814	41,212	23,872	82,000	80,000
620	District Building Projects	219,502	114,923	376,686	150,000	150,000
640/650	New Equipment/Vehicles	22,115	144,467	16,474	70,000	75,000
Sub-Total Operation Accounts		<u>2,110,287</u>	<u>3,125,114</u>	<u>1,207,307</u>	<u>1,278,300</u>	<u>1,283,593</u>
Total Operations and Maintenance - 2700		<u>\$ 6,657,119</u>	<u>\$ 7,448,910</u>	<u>\$ 3,376,435</u>	<u>\$ 5,977,300</u>	<u>\$ 6,129,593</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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
141	Salaries	\$1,203,074	\$1,293,173	\$ 648,093	\$1,338,000	\$1,390,000
221	Retirement	257,011	207,262	115,390	265,000	275,000
250-259	Insurance Benefits	237,614	282,540	139,306	273,000	290,000
260	Worker's Compensation	11,277	5,951	-	9,000	9,000
410	Contract Services	55,853	1,358	2,247	10,000	5,000
413	Medical Inspections	9,131	9,493	7,289	13,000	12,000
423	Repairs to Buses	-	(5,460)	(1,185)	25,000	25,000
424	Insurance	26,612	24,800	19,997	25,000	25,000
425	Lease Payment/Rental of Vans	-	-	-	-	-
431	Mileage	-	-	447	500	500
439	Professional Meetings	4,144	3,398	1,445	4,000	4,000
440	Van Certifications/License Renewal	1,052	775	440	2,500	2,500
441/449	Telephones/Cellular phones	3,563	1,445	942	4,000	4,000
481	Contract Transportation	8,425	5,744	2,250	8,800	8,800
511/581	Materials for Buses	189,039	192,425	94,463	190,000	195,000
582/583	Fuel/Tires	199,852	138,988	54,765	260,000	230,000
640	Capital Outlay (Van or Bus Replacement)	-	-	160	-	-
660 (9194)	Bus Replacement	-	-	158,998	250,000	80,000
890	Bus Driver Abstract	-	-	-	1,000	1,000
Total Transportation - 2800		\$2,206,647	\$2,161,893	\$ 1,245,046	\$2,678,800	\$2,556,800

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
141	Salaries (Partial State Funds EMIS)	\$ 83,219	\$ 29,835	\$ 45,448	\$ 105,000	\$ 109,000
221	Retirement	22,507	9,992	13,701	20,000	21,000
250-259	Insurance Benefits	16,242	4,146	9,225	18,000	18,000
260	Worker's Compensation	261	390	-	1,000	1,000
410	Printing-Calendar & Brochures & Forms	-	-	6,508	17,500	17,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	4,331	4,439	4,669	10,500	10,500
431	Mileage/Professional Development	1,756	-	773	2,000	2,000
512	Supplies for Publications	564	-	75	4,000	4,000
640	Equipment	-	-	-	-	-
Total Informational Services - 2900		\$ 128,880	\$ 48,802	\$ 80,399	\$ 178,000	\$ 183,000

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
113	Supplemental Salaries	\$ 107,019	\$ 103,014	\$ 36,319	\$ 120,000	\$ 120,000
211/221	Retirement	4,351	14,167	4,994	16,500	16,500
240-259	Insurance Benefits	443	1,459	493	5,000	5,000
260	Worker's Compensation	333	540	-	600	600
640	Equipment	(32,935)	33,000	-	5,000	5,000
891	Student Activity Payments	17,916	17,521	5,049	27,000	25,000
Total Academic and Subject Oriented - 4100		\$ 97,127	\$ 169,701	\$ 46,855	\$ 174,100	\$ 172,100

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
113	Supplemental Salaries	\$ 552,583	\$ 567,795	\$ 270,151	\$ 585,000	\$ 610,000
211/221	Retirement	34,402	92,809	46,019	97,000	101,000
240-259	Insurance Benefits	3,321	7,895	3,868	16,000	16,000
260	Worker's Compensation	1,778	2,729	-	2,000	2,500
282	Unemployment	382	-	-	900	900
410/441	Contracted Services/Telephone	15,139	13,799	4,229	15,000	15,000
Total Sports Oriented Activities - 4500		\$ 607,604	\$ 685,028	\$ 324,266	\$ 715,900	\$ 745,400

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
113	Supplemental Salaries	\$ 50,580	\$ 51,794	\$ 17,965	\$ 63,000	\$ 60,000
211/221	Retirement	7,140	7,142	2,481	9,000	9,000
240-259	Insurance Benefits	1,101	939	235	2,000	2,000
260	Worker's Compensation	154	239	-	400	400
410/441	Contracted Services/Telephone	13,457	11,951	3,524	15,000	15,000
853	Miscellaneous Objects	-	-	-	-	-
Total School and Public Activities - 4600		\$ 72,433	\$ 72,065	\$ 24,204	\$ 89,400	\$ 86,400

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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
423	Fee	\$ 8,485	\$ 11,146	\$ -	\$ 20,000	\$ 20,000
Total Site and Architect - 5300		<u>\$ 8,485</u>	<u>\$ 11,146</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 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	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
910	Transfers (Press Box 007-9130)	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers (PI 003-9031)	-	-	-	-	-
	Transfers (EMIS 432-9004)	80,000	-	-	-	-
	Transfers (Misc)	872	-	-	50,000	50,000
	<i>Sub-Total Transfers</i>	<u>80,872</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)	15,000	-	-	150,000	150,000
	<i>Sub-Total Advances</i>	<u>15,000</u>	<u>-</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>\$ 95,872</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 364,500</u>	<u>\$ 364,500</u>
GRAND TOTAL GENERAL FUND		<u>\$ 57,677,929</u>	<u>\$ 60,140,332</u>	<u>\$ 30,821,975</u>	<u>\$ 61,601,247</u>	<u>\$ 63,862,808</u>

GENERAL FUND APPROPRIATIONS BY FUNCTION

Function	Description	2014/15 Actual	2015/16 Actual	2016/17 as of Dec 31st	2016/17 Budget	2017/18 Estimate
1100	Instruction	\$ 23,460,843	\$ 23,969,000	\$ 12,523,709	\$ 24,583,344	\$ 25,681,965
1200	Special Instruction	6,021,948	6,613,265	3,424,938	6,966,700	7,274,200
1300	Vocational Instruction	2,791,214	2,911,941	1,534,326	2,878,000	2,998,500
1900	Other Instruction	5,841,371	5,900,488	3,050,902	6,456,000	6,786,000
2100	Support Services - Pupil	2,391,676	2,540,476	1,355,410	2,668,500	2,788,800
2200	Support Services - Instructional	1,854,468	1,891,230	1,035,577	1,991,453	2,075,900
2300	Board of Education	187,960	174,145	91,234	180,000	200,500
2400	Administration	3,958,342	4,266,717	2,072,634	4,299,200	4,401,800
2500	Fiscal Services	1,295,942	1,275,525	636,039	1,380,050	1,397,350
2700	Operation and Maintenance	6,657,119	7,448,910	3,376,435	5,977,300	6,129,593
2800	Transportation	2,206,647	2,161,893	1,245,046	2,678,800	2,556,800
2900	Informational Services	128,880	48,802	80,399	178,000	183,000
4100	Extra-Curr. Act.-Academic & Subject	97,127	169,701	46,855	174,100	172,100
4500	Extra-Curr. Act.-Sports Oriented	607,604	685,028	324,266	715,900	745,400
4600	Extra-Curr. Act.-School & Public	72,433	72,065	24,204	89,400	86,400
5300	Architect Services	8,485	11,146	-	20,000	20,000
6100	Debt Service	-	-	-	-	-
7200	Transfers	80,872	-	-	50,000	50,000
7400	Advances	15,000	-	-	290,000	290,000
7500	Refund of Prior Year	-	-	-	24,500	24,500
Total Appropriations		<u>\$ 57,677,929</u>	<u>\$ 60,140,332</u>	<u>\$ 30,821,975</u>	<u>\$ 61,601,247</u>	<u>\$ 63,862,808</u>

LOCAL, STATE, AND FEDERAL APPROPRIATIONS BY FUND

	2014/15	2015/16	2016/17	2016/17	2017/18
LOCAL FUNDS:	Actual	Actual	as of Dec 31st	Budget	Estimate
002 Bond Retirement (4 funds)	\$ 4,027,165	\$ 4,011,150	\$ 2,766,870	\$ 4,110,143	\$ 4,111,440
003 Permanent Improvement	4,703,204	2,776,490	774,092	1,858,521	2,251,521
004 Local Share of OSFC Project 2010 Bonds	496,639	1,151,653	97,225	650,000	550,000
006 Food Service	1,612,074	1,658,933	772,774	2,000,000	2,000,000
007* Special Trusts (Special Rev/Donnell Stadium)	208,156	666,168	175,796	400,000	400,000
007* Special Trusts (Private Purpose/Scholarship)	11,224	12,710	7,463	45,000	45,000
008 Endow ments (3 funds)	18,333	21,833	500	30,000	30,000
009 Uniform School Supplies (56 funds)	304,538	318,710	212,572	350,000	350,000
010 OSFC Approved Costs \$57,532,766	215,062	2,980,396	-	-	-
011 Consumer Rotary - Millstream (9 funds)	83,725	110,495	60,845	140,000	140,000
014 Internal Srvcs Rotary - Millstream & Flood	580,230	631,074	405,415	1,001,000	1,001,000
018 Principal (14 funds)	149,073	162,154	95,219	180,000	180,000
019 Other Grants (15 funds)	141,185	267,525	145,969	383,000	383,000
020 FABSS	149,789	190,277	105,751	190,000	185,000
022 OHSAA Tournaments	109,544	91,916	29,360	198,000	198,000
024 Self -Insurance	7,294,839	7,424,377	4,056,091	7,600,000	8,300,000
034 New Building Maintenance Fund	219,268	278,113	288,328	399,000	399,000
200 Student Managed Activity (64 funds)	122,448	110,357	37,607	190,000	190,000
300 District Managed Activity (47 funds)	573,045	618,686	327,291	600,000	629,000
<i>Sub-total 002-300</i>	<u>21,019,539</u>	<u>23,483,017</u>	<u>10,359,167</u>	<u>20,324,664</u>	<u>21,342,961</u>
STATE FUNDS:					
401 Auxiliary Service	384,840	366,565	183,444	399,000	399,000
416 Teacher Development	-	-	-	-	-
432 Management Information System	-	84,324	-	-	-
440 Entry Year	-	-	-	-	-
450 Etech (formerly known as School Net)	-	-	-	-	-
451 OneNet Network Connectivity Subsidy	19,800	21,600	-	30,000	30,000
452 School Net Professional Development	-	-	-	1,000	1,000
459 Ohio Reads (12 grants)	-	-	-	-	-
461 Tech Prep Grant	4	-	-	-	-
499 Miscellaneous State (3 grants)	45,055	57,581	23,887	99,000	99,000
FEDERAL FUNDS:					
504 Education Jobs Fund	-	-	-	-	-
506 Race to the Top	70,923	47,782	-	-	-
516 Idea-B Special Ed	1,467,967	1,264,191	698,600	1,300,000	1,300,000
524 Perkins	222,244	226,181	83,880	219,000	219,000
532 Education Stabilization Fund	-	-	-	-	-
533 Title II-D Tech (within 599 before FY10)	-	-	-	1,000	1,000
536 Title I Schl Imprvmt Subsidy A	-	-	-	-	-
537 Title I Schl Imprvmt Sub G (w/in 572 in FY09)	-	-	-	-	-
542 Nutrition Education	-	-	-	-	-
551 Title III-LEP/Immigrant	23,049	19,350	17,915	25,000	25,000
572 Title I	1,393,643	1,374,265	732,155	1,499,000	1,499,000
573 Title V Innovative	-	-	-	-	-
584 Title VI-A Safe & Drug-Free	-	-	-	-	-
587 IDEA-Early Childhood Special Ed	18,577	18,592	19,919	21,000	21,000
588 Telecommunication (E-Rate)	-	-	-	-	-
590 Title II-A Teacher & Principal	175,821	249,921	75,768	230,000	229,000
599 Miscellaneous Federal	-	-	-	29,000	29,000
<i>Sub-total 401-599</i>	<u>3,821,922</u>	<u>3,730,352</u>	<u>1,835,568</u>	<u>3,853,000</u>	<u>3,852,000</u>
Total Local, State and Federal Funds	<u>\$ 24,841,461</u>	<u>\$ 27,213,369</u>	<u>\$ 12,194,735</u>	<u>\$ 24,177,664</u>	<u>\$ 25,194,961</u>
GRAND TOTAL ALL FUNDS	<u>\$ 82,519,390</u>	<u>\$ 87,353,700</u>	<u>\$ 43,016,710</u>	<u>\$ 85,778,911</u>	<u>\$ 89,057,769</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

	2014/15	2015/16	2016/17	2016/17	2017/18	
	Actual	Actual	as of Dec 31st	Budget	Estimate	
Balance July 1	\$ 821,268	\$ 579,552	\$ 468,344	\$ 468,344	\$ 466,344	Balance July 1
Transfers In	-	751,411	-	-	-	Transfers In
Interest	6,469	181	-	5,000	1,000	Interest
Miscellaneous	206,800	176,609	98,298	20,000	184,500	Miscellaneous
Total Revenue	213,269	928,200	98,298	25,000	185,500	Total Revenue
Total Balance + Revenue	1,034,537	1,507,752	566,642	493,344	651,844	Total Balance + Revenue
Architecture & Engineering	-	87,881	-	-	-	Architecture & Engineering
Building Improvements	195,822	923,052	9,999	9,000	50,000	Building Improvements
Land	-	-	-	-	-	Land
Technology	-	-	-	9,000	50,000	Technology
Other Improvements	249,331	-	-	9,000	250,000	Other Improvements
Miscellaneous	-	28,475	3,767	-	50,000	Miscellaneous
Equipment	9,833	-	24,033	-	50,000	Equipment
Total Expenditures	454,986	1,039,408	37,799	27,000	450,000	Total Expenditures
Ending Cash Balance	\$ 579,552	\$ 468,344	\$ 528,843	\$ 466,344	\$ 201,844	Ending Cash Balance
Encumbrances	\$ 462,690	\$ 10,065	\$ 755	\$ 4,000	\$ 4,000	Encumbrances

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

	2014/15	2015/16	2016/17	2016/17	2017/18	
	Actual	Actual	as of Dec 31st	Budget	Estimate	
Balance July 1	\$ 1,415,160	\$ 122,639	\$ 533,116	\$ 533,116	\$ 917,493	Balance July 1
Property Taxes	1,969,561	1,954,878	912,857	1,967,798	2,000,000	Property Taxes
Interest & Donations	103,368	106,578	100,000	109,000	108,000	Interest & Donations
Total Revenue	2,072,929	2,061,456	1,012,857	2,076,798	2,108,000	Total Revenue
Total Balance + Revenue	3,488,089	2,184,095	1,545,974	2,609,914	3,025,493	Total Balance + Revenue
Athletics	7,219	18,935	-	15,000	15,000	Athletics
Building Improvements	2,772,365	1,092,763	422,016	849,900	950,000	Building Improvements
Other Improvements	102,158	31,235	-	153,500	153,500	Other Improvements
Buses	-	-	79,499	-	-	Buses
Music	24,897	25,016	8,809	25,000	25,000	Music
Technology	413,733	448,721	189,650	475,000	475,000	Technology
Textbooks	-	-	-	30,000	30,000	Textbooks
Transfer to 034 OSFC maintenance	26,295	25,377	-	34,021	34,021	Transfer to 034 OSFC maintenance
Miscellaneous	18,783	8,932	-	110,000	110,000	Miscellaneous
Total Expenditures	3,365,450	1,650,979	699,974	1,692,421	1,792,521	Total Expenditures
Ending Cash Balance	\$ 122,639	\$ 533,116	\$ 846,000	\$ 917,493	\$ 1,232,972	Ending Cash Balance
Encumbrances	\$ 82,220	\$ 229,996	\$ 795,246	\$ 100,000	\$ 100,000	Encumbrances

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

	2014/15	2015/16	2016/17	2016/17	2017/18	
	Actual	Actual	as of Dec 31st	Budget	Estimate	
Balance July 1	\$ 1,103,839	\$ 229,348	\$ 144,337	\$ 144,337	\$ 10,237	Balance July 1
Rental Income	-	-	-	-	-	Rental Income
Donation	-	-	-	-	-	Donation
Interest	8,277	1,093	-	5,000	1,000	Interest
Total Revenue	8,277	1,093	-	5,000	1,000	Total Revenue
Total Balance + Revenue	1,112,116	230,441	144,337	149,337	11,237	Total Balance + Revenue
Equipment/Renovations	273,050	85,903	36,318	139,070	9,000	Equipment/Renovations
Transportation Garage	609,718	200	-	-	-	Transportation Garage
Miscellaneous	-	-	-	30	-	Miscellaneous
Total Expenditures	882,768	86,103	36,318	139,100	9,000	Total Expenditures
Ending Cash Balance	\$ 229,348	\$ 144,337	\$ 108,019	\$ 10,237	\$ 2,237	Ending Cash Balance
Encumbrances	\$ 104,506	\$ 6,049	\$ 7,905	\$ -	\$ -	Encumbrances

Statement of Fund Activity
 (For Fiscal Year Commencing July 1st, 2017)
Schedule 3

	Unencumbered Balance 7/1/17	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
EXHIBIT I - GENERAL FUND						
General Fund	9,990,000	25,862,062	32,642,928	68,494,990	63,862,808	\$ 4,632,182
TOTAL GENERAL FUND	9,990,000	25,862,062	32,642,928	68,494,990	63,862,808	4,632,182
EXHIBIT II - DEBT SERVICE FUNDS						
002-9123 OSFC 2010A & 2010B Bond Debt	9,000	3,429,620	690,911	4,129,531	4,111,440	18,091
002-9091 BR-Asbestos Loan DM0090	-	-	-	-	-	-
002-9093 BR-Asbestos Loan DR0087	-	-	-	-	-	-
002-9095 BR-Asbestos Loan EX0114	-	-	-	-	-	-
TOTAL DEBT SERVICE FUNDS	9,000	3,429,620	690,911	4,129,531	4,111,440	18,091
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	1,900,000	-	414,021	2,314,021	399,000	1,915,021
300 District Managed Activity	199,000	-	500,000	699,000	629,000	70,000
401 Auxiliary Services	9,000	-	390,000	399,000	399,000	-
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	49,000	-	1,560,000	1,609,000	1,499,000	110,000
573 Title V Innovative Programs	-	-	-	-	-	-
584 Title IV- A Safe & Drug Free Schools (SDFSC)	-	-	-	-	-	-
587 IDEA Early Childhood Spec Ed	-	-	21,000	21,000	21,000	-
590 Title II-A Improving Teacher Quality	-	-	230,000	230,000	229,000	1,000
599 Title II-D Technology/Misc Federal	-	-	29,000	29,000	29,000	-
TOTAL SPECIAL REVENUE FUNDS	2,313,000	-	5,812,021	8,125,021	5,843,000	2,282,021
CAPITAL PROJECTS FUNDS						
003 Permanent Improvement Funds	99,000	2,000,000	294,500	2,393,500	2,251,521	141,979
004 Local Share of OSFC Project 2010 Bonds	549,000	-	10,000	559,000	550,000	9,000
010 OSFC Approved Costs \$56,423,417	-	-	-	-	-	-
450 SchoolNet	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	648,000	2,000,000	304,500	2,952,500	2,801,521	150,979
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	19,000	-	125,000	144,000	140,000	4,000
020 FABSS	19,000	-	170,000	189,000	185,000	4,000
TOTAL ENTERPRISE FUNDS	336,000	-	2,595,000	2,931,000	2,675,000	256,000
INTERNAL SERVICE FUNDS						
014 Internal Services Rotary	199,000	-	805,000	1,004,000	1,001,000	3,000
024 Self-Insurance	1,590,000	-	8,000,000	9,590,000	8,300,000	1,290,000
TOTAL INTERNAL SERVICE FUNDS	1,789,000	-	8,805,000	10,594,000	9,301,000	1,293,000
AGENCY FUNDS						
022 OHSA Tournaments	9,000	-	199,000	208,000	198,000	10,000
200 Student Managed Activity	49,000	-	210,000	259,000	190,000	69,000
TOTAL AGENCY FUNDS	58,000	-	409,000	467,000	388,000	79,000
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	15,181,000	31,291,682	51,313,360	97,786,042	\$ 89,057,769	\$ 8,728,273

*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 2014 through 2021

	Actual			Average Change	Forecasted					
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	
Revenue										
01- General Fund, Tax, Fee, Grant	\$9,158,271	\$9,475,004	\$9,276,802	0.2%	\$9,653,840	\$9,719,576	\$9,800,570	\$9,905,031	\$10,024,242	
02- Transfer From Other Funds	20,046,126	21,617,630	23,460,017	8.2%	23,607,316	23,667,316	23,907,316	23,907,316	23,907,316	
03- Other Tax	797,521	849,774	872,167	7.6%	899,332	899,332	899,332	899,332	899,332	
04- Transfers From Other Funds	7,776,330	7,170,270	6,263,630	-7.7%	5,652,200	4,134,200	3,977,200	3,977,200	3,977,200	
05- Other Revenue	2,641,592	2,932,610	3,469,636	8.9%	3,037,000	3,007,000	2,987,000	2,987,000	2,987,000	
06- Other Revenue	56,108,336	58,479,097	59,461,321	3.0%	60,149,920	57,939,504	55,507,478	54,972,459	54,440,180	
07- Other Revenue	263,382	440,871	15,000	0.0%	159,000	225,000	225,000	225,000	225,000	
08- Other Revenue	563,382	449,871	487,000	-3.2%	159,000	384,000	384,000	384,000	384,000	
09- Total Other Funding Sources	56,671,720	58,928,968	59,973,329	2.9%	60,308,920	58,323,504	55,891,478	55,356,459	54,824,180	
Expenses										
10- Personnel Services	20,000,241	20,075,204	21,007,406	3.1%	21,571,436	21,524,136	21,703,636	21,722,136	21,740,636	
11- Supplies, Materials, and Services	10,640,726	10,669,063	11,267,439	1.4%	11,877,331	12,628,306	13,228,043	13,809,277	14,394,010	
12- Contractual Services	11,343,828	11,838,391	12,643,982	5.6%	13,678,391	13,261,646	13,862,042	14,002,145	14,282,902	
13- Capital Outlay	2,229,265	2,239,870	2,300,533	4.3%	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	
14- Other Outlay	796,445	798,768	1,041,715	17.1%	840,000	840,000	840,000	840,000	840,000	
15- Other Outlay	744,393	791,750	783,176	5.0%	826,000	835,000	845,000	855,000	865,000	
16- Total Expenses	55,312,870	57,582,057	60,140,330	4.3%	61,737,062	63,779,388	65,388,753	67,038,558	68,725,513	
17- Other Funding Sources	75,000	90,372	16,000	-6.1%	10,000	-0,000	10,000	10,000	10,000	
18- Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
19- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
20- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
21- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
22- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
23- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
24- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
25- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
26- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
27- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
28- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
29- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
30- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
31- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
32- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
33- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
34- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
35- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
36- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
37- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
38- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
39- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
40- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
41- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
42- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
43- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
44- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
45- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
46- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
47- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
48- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
49- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
50- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
51- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
52- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
53- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
54- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
55- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
56- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
57- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
58- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
59- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
60- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
61- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
62- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
63- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
64- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
65- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
66- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
67- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
68- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
69- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
70- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
71- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
72- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
73- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
74- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
75- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
76- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
77- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
78- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
79- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
80- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
81- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
82- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
83- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
84- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
85- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
86- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
87- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
88- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
89- Total Other Funding Sources	75,000	90,372	16,000	6.0%	226,000	226,000	226,000	226,000	226,000	
90-										

FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – January 9, 2017

REVENUES:

1.010-1.020 Property Tax - Property tax revenues are based on historical growth patterns, including scheduled updates and reappraisals. District voters passed a renewal of a 5.9 mill levy in May 2014 and changed it from a 5-year term to a continuous levy. 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.

The District renewed a 4.9 mill operating levy for 5 years on the March 2012 ballot (TY2012-2016) with collections continuing through the end of calendar year 2017. It will need to be renewed in 2017.

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 and any revenue in this line is due to collections from delinquent accounts.

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.

The amounts in 1.010 and 1.020 do not anticipate the automatic passage of replacement or renewal levies. That means that when a levy is scheduled to expire, the estimated property tax revenue has a corresponding decline (e.g. FY18). Although new levies may be proposed during this time period, no new levies are anticipated. Revenues from anticipated replacement/renewal levies are on line 11.020.

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

1.035-1.040 Grants-in-Aid – Findlay is projecting a 417K increase in final core aid from FY16. Last year's 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. The FY17 cap is only denying 34K in state funding. Per AOS bulletin 2012-08 casino revenue is reflected in line 1.035 (277K in FY14, 275K in FY15, 276K in FY16, 270K in FY17). Future state funding remains to be determined so this forecast assumes no increase nor decrease.

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. Passage of a 5-year 4.9 mill renewal levy in March 2012 (TY2012-2016) with collection starting calendar year 2013 and ending calendar year 2017 has been built into the projection.

The amounts in 1.010 and 1.020 do not anticipate the automatic passage of a replacement or renewal levy. That means that when a levy is scheduled to expire, the estimated property tax revenue has a corresponding decline (e.g. FY18). Although new levies may be proposed during this time period, no new levies are anticipated. Revenues from anticipated replacement/renewal levies are in line 11.020.

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 are part of line 1.050. That phase out was paused in FY14 and FY15, but the present biennial budget resumed it at 759K per year beginning with FY16.

1.060 All Other Revenues – FY2017-2021 anticipate lower investment income due to dismal 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.

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.

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 1.7% 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 FY16 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 includes a 1% raise for OAPSE agreements and 1.5% for teacher and non-union base increases. FY07 went down 30-35 certified positions from FY2006 and 12-15 classified positions through a combination of non-renewals, reductions-in-force (RIF's) and attrition. FY09 reflects a gain of 6 teaching positions primarily due to the implementation of all day every day kindergarten throughout the district. FY10 included reductions of 13 positions through a combination of attrition and RIFs, while FY11 included reductions of 14.5 positions through attrition and 0.5 through RIF. FY12 had nearly 40 fewer positions (20.6 instructional, 6.5 administrative/central office, and 12.5 classified). Some were possible as a result of the middle school transition while many others were necessary due to declining enrollment. FY13 included 2 more transitional reductions along with 6 other reductions, while FY14 completes the personnel reductions from the new buildings with 8 fewer positions. 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.

3.020 Employees' Retirement/Insurance Benefits – FY17 is based on July 2016 total renewal quote of \$7.04 million from Anthem, and 8.0%, 7.5%, 7.0%, and 6.5% increases respectively in the next four years. There is also 531K 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 150K 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 20% since mid-FY12 which is covered by higher employee premiums and/or higher deductibles depending on which plan the employee chooses. That goes to 22.5% in January 2017. 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 an overall 5% per year in FY17 through FY21. FY15 and FY16 show larger increases due to HB264 energy efficiency purchases via Plug Smart. Savings from expiring freshman wing lease began in FY15. This line includes tuition paid to charter schools for which the Findlay Learning Center is helping to reduce since FY16. Supplies are forecast to remain the same.

3.050 Capital Outlay – FY16 and FY17 split 600K for dark fiber technology project. 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 has been transferred to fund 432 to cover EMIS costs until that grew to \$80,000 in FY15 and then stopped in FY16. Another \$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 2017-2021, the District anticipates a need to annually advance funds to the Food Service Fund, 006-9060, in the amount of \$50,000; the Permanent Improvement fund, 003-9030, in the amount of \$90,000 and to miscellaneous state and federal funds in the amount of \$150,000 to cover cash flow needs. 15K was advanced to fund 506 in FY15 and returned in FY16.

RESERVATION OF FUND BALANCE:

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.

11.020 Property Tax Renewal – The District will ask the voters to renew a 5-year 4.9 mill levy that previously passed in March 2012 (TY2012-2016) with collection starting calendar year 2013 and ending calendar year 2017. It will need voter approval by the end of calendar year 2017.

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 2016/Tax Year 2015

Inside Mills 5.30 mills

Continuing Levies 21.78 mills

Pre 1976	28.10 mills	
1980	4.40 mills	
1986	4.75 mills	
1993	4.90 mills	
2015	<u>5.90 mills</u>	(5-yr renewed as continuing in May '14)
Total	48.05 mills	

2007 4.9-mill, 5 year

Operating Levy 4.90 mills*

Collections end 12/2017 (Voters renewed for 5 yrs. at 4.9 mills in March 2012)

2006 2.5-mill continuous

Perm. Imp. Levy 2.50 mills*

2009 4.3-mill, 27 year

Bond Levy 4.19 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 until 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.....	38.674 mills
<small>-effective school millage for Commercial/Industrial = 52.466 (down from last year's 52.674)</small>	
Millage counted toward 20-mill floor	31.98 mills
Assessed Valuation (no Tangible Personal Property)	\$783,376,510*

*CY2011 property values dropped from 805M to 768M where HB920 worked in reverse where effective millage increased and 2 asterisked levies were restored (or maintained) their original millage.

Note: 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.

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

SB345 SET-A-SIDES

SB 345 (Effective 7/1/2001)	Actual FY2012	Actual FY2013	Actual FY2014	Actual FY2015	Actual FY2016	Estimate FY2017
Formula	\$ 5,732	\$ 5,653	\$ 5,653	\$ 5,745	\$ 5,800	\$ 5,900
3% of Formula - Base cost per pupil	172	170	170	172	174	177
Student population to be determined by ODE	5,566	5,575	5,524	5,566	5,578	5,537
Spending Requirements	\$ 957,138	\$ 945,434	\$ 936,735	\$ 959,248	\$ 970,509	\$ 980,134

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)

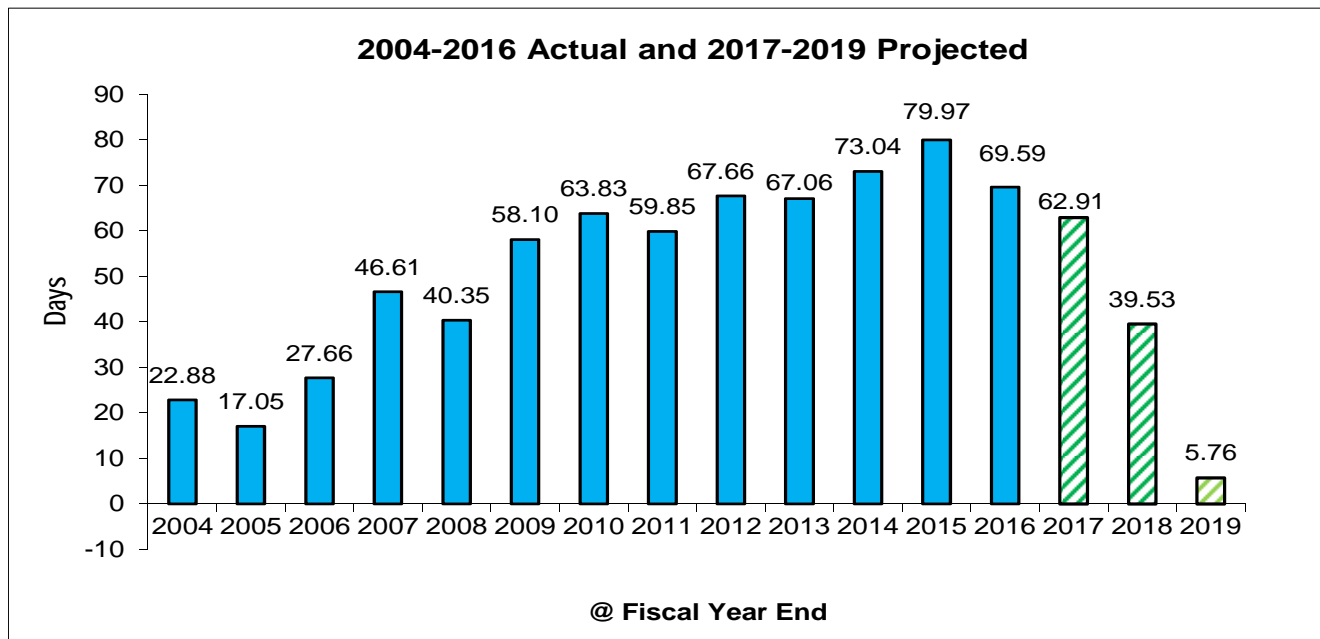
Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	957,138	945,434	936,735	959,248	970,509	980,134
Minus: Actual Expenditures/Budgeted Estimate	1,291,205	2,604,397	2,605,193	5,752,499	5,004,101	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$ (334,067)	\$ (1,658,963)	\$ (1,668,457)	\$ (4,793,251)	\$ (4,033,592)	\$ (819,866)

TOTAL REQUIRED RESERVE BALANCES (if any)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
--	------	------	------	------	------	------

True Days Cash Ratio

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

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



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

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
1100 Broad Avenue
Findlay, Ohio 45840

www.findlaycityschools.org

Published January 2017

**BOARD OF EDUCATION
FINDLAY CITY SCHOOL DISTRICT
HANCOCK COUNTY, OHIO**

The Board of Education (the "Board") of the Findlay City School District, Hancock County, Ohio (the "School District"), met in organizational session on January 9, 2017, at 6:00 p.m., at the Donnell Middle School, 301 Baldwin Avenue, Findlay, Ohio 45840, with the following members present:

M____. _____ introduced the following resolution and moved its passage:

**RESOLUTION DECLARING IT NECESSARY TO LEVY A
RENEWAL TAX IN EXCESS OF THE TEN-MILL LIMITATION**

(R.C. Sections 5705.03, 5705.21)

WHEREAS, the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the School District; and

WHEREAS, the School District is currently levying a 4.90 mill operating levy for five years for the purpose of providing for current operating expenses for the School District, approved by the voters of the School District on March 6, 2012, and first placed on the tax list and duplicate in 2012 for collection in 2013 through 2017 (the "Existing Levy"); and

WHEREAS, a resolution declaring the necessity of levying a renewal tax levy outside the ten-mill limitation must be passed and certified to the County Auditor of Hancock County in order to permit the Board to consider the levy of such a renewal tax levy and must request that the County Auditor certify to the Board the total current tax valuation of the School District and the dollar amount of revenue that would be generated by the renewal tax levy.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Findlay City School District, Hancock County, Ohio, two-thirds of all the Board members concurring, that:

Section 1. It is necessary to renew all of the Existing Levy for the purpose of providing funds for current operating expenses for the School District.

Section 2. The question of such renewal tax levy (the "Renewal Levy") shall be submitted to the electors of the School District at the election to be held therein on May 2, 2017.

Section 3. The Renewal Levy shall be at a rate not exceeding 4.90 mills for each one dollar of valuation, which amounts to \$0.49 for each one hundred dollars of valuation, for a continuing period of time.

Section 4. The Renewal Levy shall be placed upon the tax list and duplicate for the 2017 tax year, first due in calendar year 2018, if a majority of the electors voting thereon vote in favor thereof.

Section 5. The Treasurer of this Board is hereby authorized and directed to certify a copy of this Resolution to the County Auditor of Hancock County. This Board hereby requests that the County Auditor of Hancock County certify to this Board the total current tax valuation of the School District and the dollar amount of revenue that would be generated by the Renewal Levy if approved by the voters of the School District.

Section 6. It is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

M____ seconded the motion and, after discussion, a roll call vote was taken and the results were:

Ayes: _____

Nays: _____

The Resolution passed.

Passed: January 9, 2017

BOARD OF EDUCATION
FINDLAY CITY SCHOOL DISTRICT
HANCOCK COUNTY, OHIO

Attest: _____
Treasurer

President

CERTIFICATE

The undersigned Treasurer of the Board of Education of the Findlay City School District, Hancock County, Ohio, hereby certifies that the foregoing is a true copy of a resolution duly passed by the Board of Education of said School District on January 9, 2017, and that a true copy was certified to the County Auditor of Hancock County, Ohio on _____, 2017.

Treasurer, Board of Education
Findlay City School District
Hancock County, Ohio

Worksheet to Calculate Revenue for Form DTE 140R When a Taxing Authority Certifies a Rate and Requests the Revenue Produced by that Rate for Renewal Levies

Calculation of Revenue

	<u>Tax Value</u>	<u>Millage Rate</u>		<u>Revenue</u>
1. Class I Real – Res/Ag	\$ _____	X _____ . _____	÷ 1,000 =	\$ _____
2. Class II Real – Other	\$ _____	X _____ . _____	÷ 1,000 =	\$ _____
3. Public Utility Personal	\$ _____	X _____ . _____	÷ 1,000 =	\$ _____
4. General Personal	\$ _____	X _____ . _____	÷ 1,000 =	\$ _____
5. Personal Property Phase-out Reimbursement Payment				\$ _____
6. Total Revenue				\$ _____

Instructions

Line 1. Enter tax valuation of all Class I real property (residential and agricultural property) included on the tax list most recently certified for collection. Enter the existing effective tax rate in mills for Class I. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

Line 2. Enter tax valuation of all class II real property (all other real property) included on the tax list most recently certified for collection. Enter the existing effective tax rate in mills for Class II. Multiply the tax value times the rate and divide by 1000 to get tax revenue in dollars.

Line 3. Enter the estimated valuation of public utility personal property for the first tax year the levy will be assessed against public utility personal property. To determine the public utility valuation, please refer to the values in the appropriate spreadsheet available at:

www.tax.ohio.gov/channels/government/services_for_local_govts.stm

Note: Public utility personal property taxes are assessed at the same time as real property taxes, except, beginning in 2007, telecommunications property. The public utility values in the spreadsheets reflect the shift of telecommunications property to general business property.

Enter the gross tax rate requested in mills. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

Line 4. Using the estimated values published on the Department of Taxation's Web site at the address provided above, enter the estimated general personal property value for the first general personal property tax year the levy will be collected. (Note: If the first year for which the levy will be assessed against real property is tax year 2008, then the first tax year that levy will be assessed against personal property will be 2009.) Since telecommunications companies are the only general businesses that are still liable for the personal property tax, and then only for tax years 2009 and 2010, only the estimated value of the telecommunications property should be entered on this line. No entries should be made on this line for levies that will first be effective for real property for tax year 2010 or thereafter. Then enter the gross tax rate requested in mills. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

Line 5. Enter the amount of the reimbursement payment (if any) the subdivision will receive for a qualified renewal levy for the first general personal property tax year the proposed levy will be or would be in

effect. (Note: If the first year the proposed levy will be assessed against real property is tax year 2008, then the first year that levy will be assessed against personal property will be 2009.)

For personal property tax years 2007-2010, reimbursement amounts for qualifying levies are posted on the Department of Taxation's Web site. For tax years 2011-2017, potential reimbursement amounts will be posted as those tax years are imminent.

Line 6. Add the revenue amounts in lines 1 through 5 and enter total here. Place this amount on the line provided in Item 2 on form DTE 140R.

Certificate of Estimated Property Tax Revenue

Use this form when a taxing authority certifies a millage rate and requests the revenue produced by that rate.

The County Auditor of Hancock County, Ohio, does hereby certify the following:

1. On _____, 2017 the taxing authority of the Findlay City School District, Hancock County, Ohio certified a copy of its resolution adopted January 9, 2017, requesting the county auditor to certify the current tax valuation of the subdivision and the amount of revenue that would be produced by four and nine-tenths (4.90) mills, to levy a tax outside the 10-mill limitation for operating expense purposes pursuant to Revised Code §5705.21, to be placed on the ballot at the May 2, 2017 election. The levy type is renewal.
2. The estimated property tax revenue that will be produced by the stated millage, assuming the tax valuation of the subdivision remains constant throughout the life of the levy, is calculated to be \$ _____.
3. The total tax valuation of the subdivision used in calculating the estimated property tax revenue is \$ _____.

Auditor's Signature

Date

INSTRUCTIONS

1. "Total tax valuation" includes the taxable value of all real property in the subdivision as indicated on the tax list most recently certified for collection and estimates of the taxable value of personal and public utility personal property for the first year the levy will be collected as set forth on the worksheets prescribed in conjunction with this form. If the subdivision is located in more than one county, the home county auditor (where the greatest taxable value of the subdivision is located) shall obtain the assistance of the other county auditors to establish the total tax valuation of the subdivision.
2. For purposes of this certification, "subdivision" includes any agency, board, commission, or other authority authorized to request a taxing authority to submit a tax levy on its behalf.
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, (4) renewal with a decrease, (5) replacement, (6) replacement with an increase and (7) replacement with a decrease levies.
4. Please file this certificate with the subdivision as soon as possible, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

SCHOOL ADMISSIONS

Ohio law (O.R. C. Section 3313.64) provides that our school system shall be open and free to all school residents between five (5) and twenty-two (22) years of age. In addition, provision is also made in O.R.C. Section 3321.01 that a child between five (5) and eighteen (18) years of age is of compulsory school age. Students who do not legally qualify as residents may be required to pay tuition as established by law and Board policy.

A student is considered a resident of the District if he/she resides with a parent, a grandparent with either power of attorney or caretaker authorization affidavit or a person or government agency with legal custody whose place of residence is within the boundaries of the District.

New entrants at all grade levels are required to present at the time of enrollment a birth certificate or other document as evidence of birth, a certified copy of any child custody order or decree, proof of having received or being in the process of receiving required immunizations to be completed no later than the day of entrance. (see immunizations requirement) and copies of those records pertaining to him/her which are maintained by the school most recently attended.

In addition, students released from the Department of Youth Services (DYS) just prior to requesting admission to the District, may not be admitted until the Superintendent has received all required documents provided by DYS. Forwarded documents are:

1. an updated copy of the student’s transcript;
2. a report of the student’s behavior in school while in DYS custody;
3. the student’s current individualized education program (IEP), if developed, and;
4. a summary of the institutional record of the student’s behavior.

DYS has 14 days to send the documents to the Superintendent.

A. Age Requirements

No child is eligible to be admitted to kindergarten or to the first grade unless he is five (5) or six (6) years of age, respectively, on or before the first day of August of the year of admittance. A child who does not meet the age requirement but will be 5 or 6 years old, respectively, prior to January 1 of the school year in which admission is requested, may be admitted by necessary standards, as determined by an educationally accepted standardized testing program available through the school system's office of student (pupil personnel) services. (see procedure 9.01a3) Following the procedure in accordance with a referral, the Superintendent/designee decides whether to admit the child.

In accordance with ORC Section 3321.01(A)(3), the Board adopts August 1, instead of September 30, as the date by which a child must be five (5) years of age to be admitted under Section 3321.02(A)(2) to kindergarten and six (6) years of age to be admitted to first grade. The Board also adopts August 1, instead of September 30, as the date by which a child must be at least six (6) years of age in order to be considered for a waiver under ORC Section 3321.01(D) of the general requirement that kindergarten must be completed before admission to first grade. (See Procedure 9.01a3 – Age Admission to Kindergarten and First Grade Procedure.)

A person over twenty-two (22) years of age who resides in the school district, but has not completed his/her education, may do so tuition free with the permission of the high school principal and superintendent.

B. Screening and Kindergarten Requirements

Prior to November 1 of the school year in which a pupil is enrolled for the first time in either kindergarten or first grade, the pupil must be screened for hearing, vision, speech and communications, health or medical problems, and developmental disorders.

To be admitted to first grade, the pupil's parent or guardian must (1) submit evidence that he/she has successfully completed kindergarten, or (2) received a waiver of mandatory kindergarten from the district's Student Services committee.

C. Immunization Requirements

No pupil will be admitted to the schools of this district unless such pupil has presented written evidence, satisfactory to the person in charge of admission, that the pupil has received or is in the process of receiving immunization against polio myelitis, rubeola, diphtheria, rubella (German Measles), Meningococcal, chicken pox, mumps, Hepatitis B, pertussis, and tetanus by such means of immunization as may be approved by the Ohio Department of Health and according to their schedule. Exceptions to this rule, which are acceptable, are that the pupil has presented (1) a written statement of the parent or guardian objecting to such immunization for good cause including religious convictions or (2) a written statement from a physician certifying that such immunization is medically contradicted, (3) females who have reached puberty are exempt from the rubella (German Measles) requirement, or (4) a pupil who has had natural rubeola, mumps or chicken pox and presents a signed statement from his parents or physician is not required to be immunized against these preventable illnesses. (see O.R.C. Section 3313.671) (5) MMR immunization needs to be administered prior to a student beginning school at the 7th grade level.

Beginning with the 2016-2017 school year, students must receive the meningococcal vaccine in accordance with the Ohio Department of Health schedule. The Ohio Department of health website provides a chart summarizing the school enrollment immunization requirements for each fall.

D. Admission – Student Attendance Accounting

A pupil, at the time of his/her initial entry to school, shall present to the person in charge of admission a copy of his/her certificate of birth and copies of those records pertaining to him/her maintained by the school that he/she most recently attended. If the student does not present copies of the required documents, the principal shall notify the police department having jurisdiction in the area where the student resides.

Adopted 1/27/97

Revised 5/14/01

Revised 6/13/05

Reviewed 6/18/2012

Revised 11/26/2013

Reviewed 12/12/2016

Revised 1/9/2017

STUDENT HEALTH SERVICES

The purpose of the health services in the schools is to help each child attend school in optimum health and to benefit from the school experience. With this purpose in mind, the school health services shall work to stimulate in every child the desire to safeguard his or her own health so that he or she may face the school experience with a healthy body and an eager mind. However, the school is not to take over the responsibility that belongs to the parents. The school health services consist of identification of problems of health education, health promotion, and health correction, not diagnosis or prescription.

The Board shall retain a physician to serve in an advisory capacity on matters of health services, to develop a list of appropriate guidelines for first aid and emergency care, and to perform examinations or make referrals on behalf of the Board upon special request.

Nurses may be employed by the Board as members of the school staff.

First Aid

First aid measures are initiated by the nurse or trained personnel in case of an emergency until the parents can take over. However, this service is limited to comfort and protection of the patient until medical evaluation and recommendation are secured. In emergency cases, the parents are to be notified as soon as possible.

Screening for Vision and Hearing

Each student’s vision will be screened in grades K, 1, 3, 5, 7, and 9. Each student’s hearing will be screened in grades PreK, K, 1, 3, 5, 9 and 11. Students who appear to show defects in hearing or vision may be referred for screening tests at any time during the school year.

Scoliosis Screening

All students in grades 6, 7, and 8 will be screened for Scoliosis.

Contagious Diseases

Periodic inspections will be performed as needed in all schools, in an effort to prevent or control infectious or contagious diseases.

Health Histories

Each spring, conferences are to be held with parents of preschool children. Through these conferences, the parent can provide a health history that gives the school a better understanding of the child. The conference also will give the school an opportunity to establish lines of communication and rapport with the parent.

A seventh grade health survey is conducted to update previous information. Teachers and the Transportation Department are to be informed of student health problems.

Immunization laws of the state of Ohio will be followed.

Parents will be notified of identified health problems.

Emergency medical forms will be required of all students, as specified by O.R.C. Section 3313.712.

Adopted 10/13/80
Reviewed 11/23/87
Adopted 1/10/96
Revised 6/13/05
Reviewed 6/18/2012
Reviewed 12/12/2016
Revised 1/9/2017

Recitation of the Pledge of Allegiance

1. Not less frequently than at the beginning of each instructional week the building principal, classroom teacher, or a group of students shall lead in an oral recitation of the pledge of allegiance to the flag of the United States ("the pledge"). ~~At the beginning of each school year each building Advisory Council~~ The building principal will determine who shall lead the recitation and how frequently.
2. At special functions, including, but not limited to, assemblies or other school programs, the teacher, principal, or other school official supervising or leading the function may, at his or her discretion, lead the assemblage in an oral recitation of the pledge.
3. A pupil who because of religious, political, or other personal convictions wishes not to participate in the oral recitation of the pledge shall be excused from doing so. A pupil also shall be excused from participation if his or her parent or guardian has filed a written objection to the pupil's participation with the principal. The intimidation of any pupil by other pupils or staff aimed at coercing participation is prohibited.
4. A staff member who because of religious, political, or other personal convictions wishes not to participate in the oral recitation of the pledge shall be excused from doing so provided he or she has submitted to the building principal at least one day before the first instructional day of the school year a written statement to that effect. If the staff member elects during the school year to discontinue his or her participation in the recitation of the pledge, he or she shall file the written statement as soon as possible.
5. In the event that a staff member is excused from participating in the oral recitation of the pledge, the principal shall appoint a student or other alternative leader to lead that staff member's class in the recitation of the pledge.
6. Any person not participating in the oral recitation of the pledge shall remain in the classroom and conduct himself/herself so as not to disrupt others in their recitation of the pledge.
7. As a part of regular classroom studies, teachers are encouraged to discuss what the words of the pledge mean, the constitutional rights of persons to refrain from recitation, and the importance of respect for differing points of view.
8. Each building may elect to provide for a moment of silence each school day for prayer, reflection, or meditation upon a moral, philosophical, or patriotic theme; provided, however, that no pupil shall be required to participate in such moment of silence.
9. The right of a pupil, during meal or other non-instructional periods when pupils are free to associate, to engage in the free, individual, and voluntary exercise or expression of the pupil's religious beliefs is recognized and affirmed.

Adopted 10/23/89

Adopted 1/10/96

Adopted 10/14/02

Revised 5/9/05

Reviewed 7/12/2012

Reviewed 1/9/2017