

Findlay Board of Education Minutes  
November 7, 2016

The Board of Education of Findlay City Schools met in regular session at 6:00 PM in the Glenwood Community Room. Vice President Siebenaler Wilson called the meeting to order at 6:00pm. Present were: Mrs. Dysinger, Dr. Siebenaler Wilson, Mr. Pochard, Assistant Superintendent Mr. Roth, Treasurer Mr. Barnhart and Superintendent Mr. Kurt.

**CELEBRATIONS**

Miss Panuto welcomed the Board to Glenwood Middle School. She celebrated the students and their upcoming Veteran's Day program. She also celebrated that Glenwood was participating in the Salvation Army Food Drive. Miss Panuto shared with the Board that 943 positive behavior referrals have been sent to the office so far this year. Mr. Kurt celebrated Mrs. White, Director of Findlay Digital Academy for her nomination for Educator of the Year through the Ohio Alliance of Charter Schools. Mr. Pochard celebrated the success of FFE and all the fall activities. He thanked all the coaches and leaders that took time out of their schedules to work with the students.

**PUBLIC PARTICIPATION**

Gary Brondes of OAPSE #175 asked to hire one relief sub custodian that worked during absences. He also requested an increase in sub pay and suggested advertising for the sub position.

**2016-011-001 Approval of Minutes**

It was motioned by Mrs. Dysinger, seconded by Mr. Pochard to accept the Regular Meeting – October 17, 2016.

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

**CORRESPONDENCE**

Mr. Kurt shared an article from the Courier written on homeless students. He thanked Dr. Swartz for working with Ms. King from the Courier. He stated the article was extremely well written and brought to light the issue of homelessness in the schools.

**2016-001-002 CONSENT ITEMS (A-P)**

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

**CERTIFICATED PERSONNEL**

A. Resignation

Taylor Butler (Interpreter, High School)	(1 year)
Reason: Other Employment	Effective: October 18, 2016

Craig Kupferberg (Principal, High School)	(2 years)
Reason: Resignation	Effective: July 31, 2017

B. Reclassification

Jason Chomic  
From: Assistant Boys'/Girls' Swimming Coach - FHS (50%) @ \$1,165.80  
To: Assistant Boys'/Girls' Swimming Coach - FHS (35%) @ \$816.06  
Effective: 2016-17 School Year

Erin Gonder, Jacobs Intervention Specialist  
From: MA, Step 7 (Half-Time) @ \$26,578.50  
To: MA, Step 7 (Full-Time) @ \$39,289.99  
Effective: October 24, 2016

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

Denise Bowsher (Bigelow Hill, Title I)  
Effective: 10/21/16 – 12/4/16  
Reason: FMLA

Britney Brubaker (Whittier, Grade 2)  
Effective: 10/12/16 – 12/6/16  
Reason: FMLA

Kayla Cyr (Washington, Speech and Language Pathologist)  
Effective: 8/16/16 – 11/7/16  
Reason: FMLA

Lynsey Davis (FHS, Assistant Principal)  
Effective: 11/3/16 – 11/18/16 (full leave) and 11/19/16 – 2/3/17 (intermittent)  
Reason: FMLA

Jenalee Hinds (Glenwood, Grade 7)  
Effective: 10/24/2016 – 12/24/2016  
Reason: FMLA

Kimberly Murphy (Glenwood, Math)  
Effective: 10/26/16 – 10/31/16  
Reason: FMLA

Craig Rennels (Millstream, Tech Mods)  
Effective: 10/18/16 – 10/31/16 (full leave) and 11/1/16 – 1/26/17 (intermittent)  
Reason: FMLA

D. Leave of Absence (unpaid)

Britney Brubaker (Whittier, Grade 2)  
Effective: 12/7/16 – 1/17/17  
Reason: FMLA

E. Appointments

The superintendent recommends approval of the following appointments, at salaries in accordance with the adopted salary schedules; and contingent upon subsequent receipt by the Board of a report 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

Jenny Bain                      Blake Blackburn                      Beverly Vetovitz

2. Home Instructor - Step 2 @ \$22.59 per hour for 2016-2017 School Year

Mark Gleason

3. Long-Term Speech and Language Pathologist @ \$40/hour not to exceed 24 hrs/week between October 28 - November 17, 2016

Beth Hull

4. Week Night School Monitor-Middle School @ \$22.01/hour (2016-2017 School Year)

Kim Murphy - Glenwood

5. French IV CP Curriculum Writing @\$22.01/hr not to exceed 16 hrs (Acct #001-1100-111-16)

Alyssa Baz  
Bill Prater

6. Spanish IV CP Curriculum Writing @\$22.01/hr not to exceed 16 hrs (Acct #001-1100-111-16)

Alyssa Baz  
Kendra Grubinski

7. CP Pre-Calculus Curriculum Writing @\$22.01/hr not to exceed 16 hrs (Acct #001-1100-111-16)

Lori Cole                      Ellen Laube  
Judy Lentz                      Karen Ouwenga

8. Honors Algebra 2 Curriculum Writing @\$22.01/hr not to exceed 16 hrs (Acct #001-1100-111-16)

Ellen Laube                      Aaron Moyer                      Karen Ouwenga                      Beverly Vetovitz

9. Grade 2 Number Corner Curriculum Writing @\$22.01/hr not to exceed 12 hrs (Acct #001-1100-111-16)

Anthony DeRose                      Lisa Rutter                      Sarah Strohscher

10. 2016-17 Clinical Training for Nursing Students @ \$22.01/hour for 64 hours max (Millstream General Fund)

Carol Treece

11. 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):

Megan Simon      Assistant Boys'/Girls' Swimming Coach - FHS (15%) @ \$349.74

**CLASSIFIED PERSONNEL**

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

Sheila Bloom (Technology, Technical Aide)  
Effective: 10/14/16 – 10/21/16 (full leave) and 10/22/16 – 10/13/17 (intermittent leave)  
Reason: FMLA

Sherry Sullivan (Chamberlin Hill, Library Aide)  
Effective: 11/14/16 – 11/18/16  
Reason: FMLA

Shelley Starr (Transportation, Bus Driver)  
Effective: 10/6/16 – 11/16/16  
Reason: FMLA

G. Leave of Absence (unpaid)

Linda Douglas (Transportation, Aide)  
Effective: 11/8/16 – 1/3/17  
Reason: FMLA

H. Resignation

Christine Butterworth (Part-Time Office Aide, Millstream)      (3 months)  
Reason: Personal      Effective: November 7, 2016

I. Retirement

Jane Foltz (Secretary, Facilities)      (11 years)  
Reason: Retirement      Effective: January 15, 2017

J. Reclassification

Jamie Huntington  
From:      Donnell Noon Hour Monitor @ \$9.81 per hour  
To:      Donnell Secondary Cashier @ \$11.41 per hour for 4 hours  
Effective:      November 1, 2016

Amy Iliff  
From:      Food Service Worker +5/Secondary Cashier @ \$12.29 per hour  
To:      Substitute Bus Driver @ \$15.00 per hour  
Effective:      October 3, 2016

Jeff Wobser  
From:      Assistant Boys'/Girls' Swimming Coach - FHS (50%) @ \$2,367.20  
To:      Assistant Boys'/Girls' Swimming Coach - FHS (40%) @ \$1,893.76  
Effective:      2016-17 School Year

K. 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. Noon Hour Monitors @ \$9.81/hour

Nicole Bayliff – Lincoln  
Ronald Meeks – Wilson Vance

2. Unlicensed Interpreter

Lisa Fendrick (Unlicensed Interpreter, High School)  
Salary: Step 1 @ \$13.21/hour  
Effective: November 7, 2016

3. Building Intervention Grant @ \$10.14 per hour

Jodi Tackett – Bigelow Hill  
Marcene Wallace - Northview

4. Substitute and/or Per Diem Employees

Kim Harrington - Substitute Bus Driver @ \$15.00/hour effective November 1, 2016  
April Kay - Substitute School Nurse @ \$19.23/hour

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

Traci Dunn	Head Gymnastics Coach – FHS @ \$4,823.39
Larry Kinkaid	Assistant Boys/Girls' Swimming Coach - FHS (25%) @ \$582.90
Tim Lauth	Assistant Boys/Girls' Swimming Coach - FHS (40%) @ \$1,893.76
Jane Wobser	Assistant Boys/Girls' Swimming Coach - FHS (20%) @ \$804.49
Jane Wobser	Assistant Boys/Girls' Swimming Coach - FHS (25%) @ \$582.90

L. 2017 Board of Education Meeting Dates

The superintendent recommends approval of the 2017 Board of Education meeting dates as shown in EXHIBIT A.

M. Monthly Treasurers Report

The treasurer recommends the October 2016 Treasurers Report be approved as shown in EXHIBIT B.

N. Student Activity Budgets

The treasurer recommends approval of the Glenwood Middle School Student Council Activity Budget and the Dress-A-Girl Around the World Budget as shown in EXHIBIT C.

O. Legal Counsel

The treasurer recommends approval to continue to use Rich & Gillis Law Group for property appraisal and appeals in 2017 per EXHIBIT D.

P. Acceptance of Gifts

GIFTS: \$585.00  
FROM: Marathon Petroleum Corporation  
TO: Findlay High School Boys Cross Country Team

GIFTS: 75 One Free Like it Size Create Your Own ice cream coupons (valued at \$375.00)  
TO: Findlay City Schools Attendance Program  
FROM: Cold Stone Creamery

GIFTS: 5 – 1 Free Bagel or Pastry Coupons (valued at \$15.00)  
TO: Findlay City Schools Attendance Program  
FROM: Panera Bread

GIFTS: 200 Free 2 Scoop Sundae Coupons (valued at \$800.00)  
TO: Findlay City Schools Attendance Program  
FROM: Culvers

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

**DISCUSSION ITEMS**

Mr. Kurt discussed: **Myth 42:** All kids learn. Schools can teach all students to the point of mastery and **Myth 43:** Our nation's economy is suffering because our education system is not producing enough scientists, engineers, and mathematicians from the book study. Mr. Steiner discussed the revised Individual Health Care Plan forms that the nurses recently revised.

**ACTION ITEMS**

**2016-001-003 Policy 8.22**

It was motioned by Mr. Pochard, seconded by Mrs. Dysinger to approve Policy 8.22 with current revisions as shown in EXHIBIT E.

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

**2016 001-004 Out of State Travel**

It was motioned by Mrs. Dysinger, seconded by Mr. Pochard to accept the FHS Hockey Team traveling to South Bend, Indiana on Saturday, February 11, 2017 and to St. Joe, Michigan on Sunday, February 12, 2017.

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

**REPORTS TO THE BOARD**

Mrs. White updated the Board on the Findlay Digital Academy's recent sponsor ratings.

**REPORTS FROM THE BOARD**

Mrs. Dysinger spoke briefly about Board goals and distributed the performance appraisal form.

**SUPERINTENDENTS COMMENTS**

Mr. Kurt recognized Mr. Kupferberg for his dedication to the district in his various roles. He also stated that he and Mr. Roth visited buildings around the district last week. Mr. Kurt and Mr. Roth are excited about all the Veteran's Day programs scheduled this week around the district that are honoring our local veterans.

**2016-001-005 Executive Session**

It was motioned by Mr. Pochard, seconded by Mrs. Dysinger to go into executive session at 6:34 pm to discuss employment and compensation of personnel as well as a matter to be kept confidential by federal law.

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

**2016-011-006 Adjournment**

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

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

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Treasurer

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President/Vice President

To be read and approved on December 12, 2016.

# 2017

## **BOARD OF EDUCATION MEETING LOCATIONS**

All Meetings begin at 6:00 P. M. (unless noted)

<u>January 9</u>	Donnell Middle School – Community Room
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

Approved on 11/7/2016

# FINDLAY CITY SCHOOLS TREASURER'S REPORT OCTOBER 2016

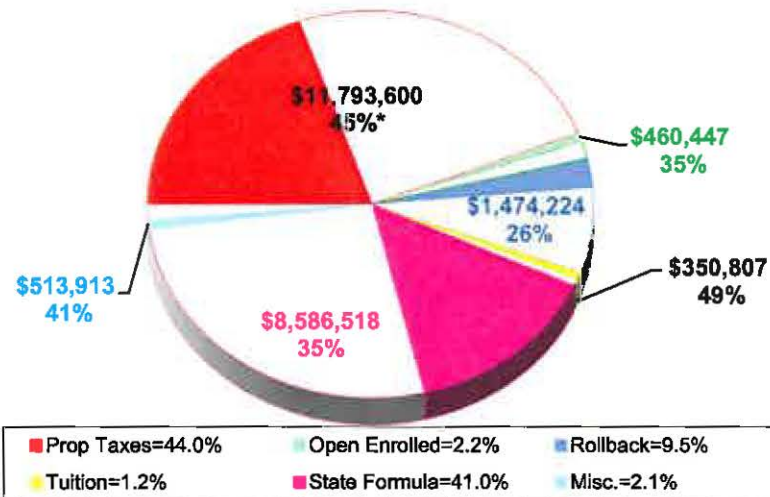
FUND	June 30, 2016	JUL-OCT	YTD % OF	JUL-OCT	YTD % OF	October 31, 2016	OUTSTANDING	UNENCUMBERED	UNENCUMBERED	UNENCUMBERED
	CASH BALANCE	RECEIPTS	BUDGET	EXPENSES	BUDGET	CASH BALANCE	ENCUMBRANCES	BAL. Oct. 31, 2016	Bal. Oct. 31, 2015	Bal. Oct. 31, 2014
GENERAL	\$ 13,597,041	\$ 23,179,510	38.8%	\$ 20,644,730	32.4%	\$ 16,131,821	\$ 4,539,789	\$ 11,592,032 +	\$ 13,445,657	\$ 12,089,880
27-YEAR 2010 BOND DEBT	874,483	1,534,376	36.9%	-	0.0%	2,408,859	-	2,408,859	2,355,811	2,362,667
PERM. IMPRVMT	1,145,798	923,155	44.1%	587,890	27.9%	1,481,064	572,207	908,857	133,836	695,654
2010 BOND PROCEEDS	708,639	9,063	0.6%	97,225	12.9%	620,477	-	620,477	(236,871)	19,057
FLOOD FUND	-	-	0.0%	-	0.0%	-	-	-	-	-
FOOD SERVICE	406,343	321,086	16.1%	487,892	23.4%	239,538	646,189	(406,651)	(375,889)	(561,149)
ENDOWMENTS & TRUSTS	886,426	5,937	1.4%	169,509	25.7%	722,854	108,207	614,648	556,859	825,795
OSFC BLDG PROJECT	-	-	0.0%	-	0.0%	-	-	-	2,940,663	2,516,740
NEW BLDG MAINTENANCE	2,249,075	105,450	25.5%	245,391	43.7%	2,109,134	608,841	1,500,293	1,877,218	1,874,060
MILLSTREAM	383,550	381,141	47.9%	211,044	20.9%	553,647	4,893	548,755	390,838	404,398
PUBLIC SUPPORT	118,107	87,384	58.3%	65,467	35.5%	140,024	14,046	125,978	126,349	115,132
FABSS	146,980	61,995	36.5%	66,168	34.5%	142,807	7,236	135,571	120,155	85,497
HEALTH INSURANCE	1,486,642	2,364,427	33.8%	2,612,838	34.4%	1,238,232	9,782	1,228,449	2,017,936	2,550,921
STUDENT ACTIVITIES	122,135	34,030	16.2%	28,422	13.9%	127,744	39,187	88,556	85,391	89,457
DISTRICT ACTIVITIES	382,355	230,045	46.0%	234,078	36.9%	378,321	75,359	302,961	289,783	260,509
AUXILIARY SRVCS	92,208	99,143	25.4%	120,418	27.5%	70,932	179,554	(108,622)	(87,287)	(123,902)
STATE GRANTS	13,548	22,104	17.1%	13,595	10.4%	22,057	1,380	20,678	76,459	(4,703)
FEDERAL GRANTS	30,255	791,790	21.5%	1,026,177	29.5%	(204,132)	115,029	(319,161)	(194,529)	(152,753)
OTHER MISC FUNDS	639,446	342,751	34.7%	285,368	26.0%	696,829	130,192	566,638	546,375	324,763
TOTALS	\$ 23,283,031	\$ 30,493,388	36.2%	\$ 26,896,211	30.2%	\$ 26,880,209	\$ 7,051,891	\$ 19,828,318	\$ 24,068,754	\$ 23,372,023

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

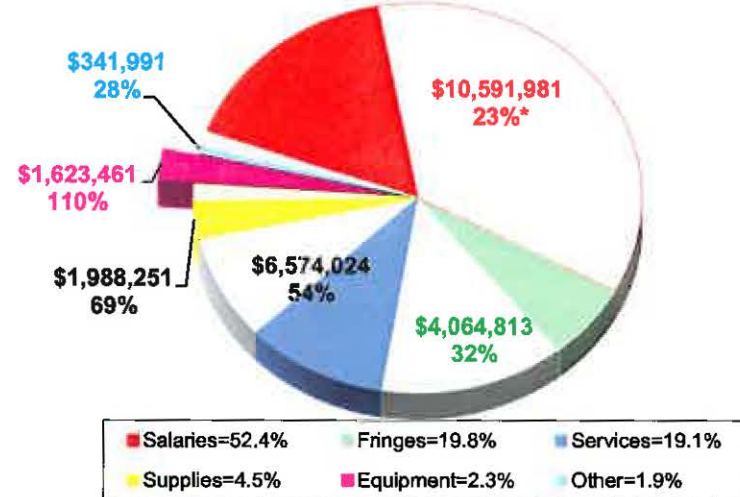
Blue = funds related to OSFC building project for two (2) new middle schools and new Millstream Career Center

Yellow = Used at building level at principals' discretion to help track schoolwide fundraisers, school pictures, book fairs, PTO donations, etc.

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, 45% of FY17 estimated property tax revenue (red) has been received to date.

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

**FUND BALANCES ON BOARD BOOKS**

**\$ 26,880,209.03**

**Bank Statement Balance**

Fifth-Third Bank	759,571.98	
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	(283,388.98)	
<b>Total Bank Balances</b>		<u>493,610.00</u>

**Investments**

Fifth-Third Bank Securities 10/31/16	3,690,793.46	
Fifth-Third Bank - Main MaxSaver 10/31/16	1,606,770.59	
Fifth-Third Bank - State Share MaxSaver	-	
Fifth-Third Invested Bond Proceeds 10/31/16	617,792.01	
Citizens National - Money Market 10/31/16	5,886.82	
Multi-Bank Securities	12,770,190.29	
Other Bank CDs	4,429,795.07	
Star Ohio 10/31/16	<u>3,312,958.36</u>	
<b>Total Investments</b>		<u>26,434,186.60</u>

**Adjustments**

10/31 Common Remitter amount included in STAR balance	(7,471.30)
Deposits in bank yet to be booked	(25,141.60)
NSF check returned and yet to be collected	44.00
Dental payment on books but still in bank	(15,018.67)

**Total Bank Balances and Investments after Adjustments**

**\$ 26,880,209.03**

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
<b><u>Fifth Third Securities</u></b>						
1,703	5th 3rd Govt MM fund Class A			0.260%	\$ 1,703.30	\$ 1,703.30
800,000	Freddie Mac	1/16/2014	6/29/2017	1.000%	799,457.66	802,136.00
245,000	GE Capital Bank Retail CD	6/13/2014	6/13/2018	1.600%	245,000.00	247,486.75
240,000	Capital One Bank CD	6/24/2015	6/25/2018	1.550%	240,000.00	241,596.00
245,000	Ally Bank CD	9/30/2015	10/1/2018	1.700%	245,000.00	248,491.25
245,000	American Express Centurion CD	10/7/2015	10/9/2018	1.700%	245,000.00	248,515.75
245,000	Synchrony Bank CD	6/13/2014	6/13/2019	2.000%	245,000.00	250,774.65
245,000	BMW Bank CD, Salt Lake	7/23/2014	6/20/2019	1.950%	244,632.50	250,872.65
250,000	Fannie Mae	2/26/2016	2/26/2021	1.000%	250,000.00	249,875.00
425,000	FHLB Note	5/25/2016	5/25/2021	1.000%	425,000.00	424,664.25
450,000	Freddie Mac	7/19/2016	7/19/2021	0.750%	450,000.00	448,407.00
300,000	FHLB Note	10/28/2016	10/28/21	1.000%	300,000.00	299,472.00
Sub-total Fifth Third					\$ 3,690,793.46	\$ 3,713,994.60
<b><u>Miscellaneous Banks</u></b>						
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	
Sub-total First Federal					\$ 4,429,795.07	
<b><u>Multi-Bank Securities</u></b>						
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	
950,000	Freddie Mac	10/29/2015	10/29/2020	1.125%	950,000.00	
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	9/23/2016	9/23/2021	1.550%	950,000.00	
950,000	Fannie Mae	10/27/2016	10/27/2021	1.500%	950,000.00	
Sub-total Multi-Bank Securities					\$ 12,770,190.29	
<b><u>Liquid Investment Accounts</u></b>						
	Citizens National MM			0.030%	5,886.82	10/31/2016
	Fifth Third Main MaxSaver			0.150%	1,606,770.59	10/31/2016
	StarOhio			0.630%	3,312,958.36	10/31/2016
<b>GRAND TOTAL INVESTMENTS</b>					<b>\$ 25,816,394.59</b>	

as prepared by  
Mike Barnhart  
11/2/2016

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

<b>Par Amount</b>	<b>Type</b>	<b>Issued Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Cost Basis</b>	<b>Market Value</b>
<b><u>Fifth Third Securities (2010 Bond Proceeds)</u></b>						
107,792	5th 3rd Govt MM fund Class A			0.260%	\$ 107,792.01	\$ 107,792.01
10,000	American Express Bank CD, UI	7/24/2014	7/24/2019	2.000%	10,000.00	10,248.60
500,000	Fannie Mae	4/28/2015	4/28/2020	1.500%	500,000.00	500,825.00
<b>Total of Invested 2010 Bond Proceeds</b>					<b>\$ 617,792.01</b>	<b>\$ 618,865.61</b>

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FINDLAY CITY SCHOOLS  
Financial Report by Fund

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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	2,587,149.95	23,179,510.45	5,462,155.66	20,644,730.10	16,131,821.17	4,539,788.71	11,592,032.46
TOTAL FOR Fund 002 - BOND RETIREMENT:							
874,482.93	0.00	1,534,376.46	0.00	0.00	2,408,859.39	0.00	2,408,859.39
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
1,145,798.01	0.00	923,155.39	94,712.98	587,889.51	1,481,063.89	572,207.33	908,856.56
TOTAL FOR Fund 004 - BUILDING:							
708,639.38	3,772.68	9,062.81	0.00	97,225.20	620,476.99	0.00	620,476.99
TOTAL FOR Fund 006 - FOOD SERVICE:							
406,343.36	224,351.09	321,086.47	177,381.71	487,891.72	239,538.11	646,189.10	406,650.99-
TOTAL FOR Fund 007 - SPECIAL TRUST:							
241,422.72	885.00	5,937.20	7,254.67	169,008.85	78,351.07	94,206.66	15,855.59-
TOTAL FOR Fund 008 - ENDOWMENT:							
645,003.13	0.00	0.00	0.00	500.00	644,503.13	14,000.00	630,503.13
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
356,951.77	14,318.06	144,525.14	57,010.93	191,607.26	309,869.65	45,264.44	264,605.21
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	13,189.58	30,922.12	11,468.96	32,627.20	75,371.30	54,823.65	20,547.65
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
383,549.87	3,969.23	381,141.12	58,407.09	211,043.77	553,647.22	4,892.56	548,754.66
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
118,107.17	18,698.81	87,383.71	14,499.19	65,466.69	140,024.19	14,046.11	125,978.08
TOTAL FOR Fund 019 - OTHER GRANT:							
204,853.92	7,101.05	163,389.40	17,744.80	60,328.51	307,914.81	30,103.50	277,811.31
TOTAL FOR Fund 020 - SPECIAL ENTERPRISE FUND:							
146,979.54	25,722.28	61,994.71	24,077.85	66,167.57	142,806.68	7,235.82	135,570.86
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
563.69	3,364.64	3,914.54	0.00	804.71	3,673.52	0.00	3,673.52
TOTAL FOR Fund 024 - EMPLOYEE BENEFITS SELF INS.:							
1,486,642.47	638,872.03	2,364,426.69	667,818.78	2,612,837.62	1,238,231.54	9,782.20	1,228,449.34

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FINDLAY CITY SCHOOLS  
Financial Report by Fund

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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	0.00
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
16,128.14-	239,118.35	351,372.73	135,930.81	420,324.81	85,080.22-	76,076.30	161,156.52-
TOTAL FOR Fund 524 - VOC ED: CARL D. PERKINS - 198							
0.00	32,712.59	49,175.15	13,814.51	56,724.72	7,549.57-	0.00	7,549.57-
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	917.00	917.00	88.20	1,005.20	88.20-	0.00	88.20-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
43,583.00	115,219.27	367,047.40	108,946.14	508,309.98	97,679.58-	38,313.16	135,992.74-
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	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
2,800.00	23,277.68	23,277.68	22,429.19	39,811.82	13,734.14-	639.50	14,373.64-
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	4,163,103.25	30,493,388.32	7,049,080.95	26,896,210.74	26,880,209.03	7,051,890.85	19,828,318.18

F I N A N C I A L   R E V E N U E   R E P O R T  
Processing Month: October 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	0000000	000 REAL ESTATE TAX	26,242,916.00	11,793,600.24	.00	14,449,315.76	44.9%
001	1122	0000	0000000	000 PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
001	1211	0000	0000000	000 TUITION - PARENTS - REGULAR	.00	.00	.00	.00	0.0%
001	1221	0000	0000000	000 TUITION - OTHER DISTRICTS - REGULAR	85,000.00	69,888.70	.00	15,111.30	82.2%
001	1221	0006	0000000	000 JV50 SB14 SF-14	.00	.00	.00	.00	0.0%
001	1222	0000	0000000	000 TUITION - PARENTS - SUMMER SCHOOL	28,000.00	165.00	.00	27,835.00	0.6%
001	1222	0000	0000000	201 TUITION - PARENTS - BAND SUMMER SCHOOL	.00	.00	.00	.00	0.0%
001	1223	0000	0000000	000 TUITION - OTHER DISTRICTS - SPECIAL ED	450,000.00	296,988.31	.00	153,011.69	66.0%
001	1224	0000	0000000	000 TUITION - OTHER DISTRICTS - VOCATIONAL	150,000.00	16,234.76	75,212.53	166,234.76	10.8%
001	1227	0000	0000000	000 FOUNDATION - OPEN ENROLLMENT	1,300,000.00	460,447.21	115,111.80	839,552.79	35.4%
001	1410	0000	0000000	000 INTEREST ON INVESTMENTS	150,000.00	109,117.21	35,861.98	40,882.79	72.7%
001	1710	0000	0000000	000 old	.00	.00	.00	.00	0.0%
001	1740	0000	0000000	302 PARKING FEES - FHS	10,000.00	6,201.30	437.20	3,798.70	62.0%
001	1810	0000	0000000	000 RENTAL SCHOOL PROPERTY	35,000.00	9,256.00	4,432.00	25,744.00	26.4%
001	1820	0000	0000000	000 GIFTS & DONATIONS	4,000.00	.00	.00	4,000.00	0.0%
001	1820	0001	0000000	000 DONATIONS - WEIGHTROOM PLEDGES (CLOSED	.00	.00	.00	.00	0.0%
001	1820	0002	0000000	000 DONATIONS - DONNELL CAPITAL PROJECTS	.00	.00	.00	.00	0.0%
001	1832	0000	0000000	000 CONTRACTED SERVICES-HCESC	.00	.00	.00	.00	0.0%
001	1833	0001	0000000	302 WORKSHOP - CUSTOMER PROJECTS	.00	.00	.00	.00	0.0%
001	1880	0000	0000000	000 TIF REFUNDS OR P.I.L.O.T.	.00	58,498.23	.00	58,498.23	0.0%
001	1890	0000	0000000	000 MISC. REVENUE & FINES	425,000.00	110,121.56	90,891.21	314,878.44	25.9%
001	1890	0000	0000000	246 JACOBS BREAK IN NOV. 2010	.00	.00	.00	.00	0.0%
001	1890	0001	0000000	000 CHASE COMMISSION XCHASE	.00	465.03	.00	465.03	0.0%
001	1933	0000	0000000	000 SALE AND LOSS OF ASSETS [SM1-02.060]	9,000.00	365.00	.00	8,635.00	4.1%
001	3110	0000	0000000	000 SCHOOL FOUNDATION - UNRESTRICTED AID	21,821,885.00	6,379,263.42	1,664,526.27	15,442,621.58	29.2%
001	3110	0002	0000000	000 SPECIAL EDUCATION ALLOWANCE	.00	1,112,806.34	278,689.78	1,112,806.34	0.0%
001	3110	0005	0000000	000 TRANSPORTATION ALLOWANCE	765,431.00	269,889.09	64,945.36	495,541.91	35.3%
001	3110	0006	0000000	000 DPIA ALLOWANCE	.00	.00	.00	.00	0.0%
001	3110	0008	0000000	000 OTHER ADJUSTMENTS (VOC & SPEC. ED)	1,500,000.00	538,282.58	134,454.46	961,717.42	35.9%
001	3110	0009	0000000	000 PARITY AID	.00	.00	.00	.00	0.0%
001	3110	2006	0000000	000 LG. GROUP INTERVENTION(INCLUDES CHARGE	.00	.00	.00	.00	0.0%
001	3130	0000	0000000	000 ROLLBACK & HOMESTEAD EXEMPTION B4 APRI	.00	.00	.00	.00	0.0%
001	3131	0000	0000000	000 10% AND 2.5% ROLLBACK	2,200,000.00	1,115,576.74	.00	1,084,423.26	50.7%
001	3132	0000	0000000	000 HOMESTEAD EXEMPTIONS	737,938.00	358,647.63	.00	379,290.37	48.6%
001	3133	0000	0000000	000 \$10,000 PERSONAL PROPERTY TAX EXEMPTIO	.00	.00	.00	.00	0.0%
001	3134	0000	0000000	000 ELECTRIC DEREGULATION PROP TAX REPLACE	.00	.00	.00	.00	0.0%
001	3135	0000	0000000	000 TANGIBLE PERSONAL PROPERTY TAX LOSS	2,714,342.00	.00	.00	2,714,342.00	0.0%
001	3139	0000	0000000	000 OTHER PROPERTY TAX ALLOCATIONS	.00	.00	.00	.00	0.0%
001	3190	0000	0000000	000 CASINO REVENUE	270,000.00	139,049.57	.00	130,950.43	51.5%
001	3190	0002	0000000	000 SUMMER SCHOOL OPERATION EXTEND REIMBUR	.00	.00	.00	.00	0.0%
001	3190	0003	0000000	000 FIXED RATE ADJUSTMENT FOUNDATION (SB3	.00	.00	.00	.00	0.0%
001	3190	0006	0000000	000 TUITION FROM OTHER DISTRICTS	.00	.00	.00	.00	0.0%
001	3211	0000	0000000	000 ECONOMIC DISADVANTAGED FUNDING	.00	152,296.19	38,019.20	152,296.19	0.0%
001	3219	0000	0000000	000 SPEC ED REIMBURSEMENT - FOUNDATION	85,000.00	.00	.00	85,000.00	0.0%
001	3219	0001	0000000	000 STATE REIM SUMMER SCHOOL [SM1-1.04]	.00	.00	.00	.00	0.0%

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FINDLAY CITY SCHOOLS

Fnd Rcpt	Scc	Subject	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	133,980.72	33,130.84	200,351.28	40.1%
001	4120	1994	190000	000 FEDERAL MEDICAID (CAFS) [SM1-1.06]	200,000.00	28,070.46	.00	171,929.54	14.0%
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	52,768.68	51,437.32	97,231.32	35.2%
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 Scc 0057 Totals					59,667,844.00	23,179,510.45	2,587,149.95	36,488,333.55	38.8%
001	1410	9145	000000	000 MS FLOWER FUND	.00	.00	.00	.00	0.0%
** Fund 001 Scc 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 Scc 9194 Totals					.00	.00	.00	.00	0.0%
001	1890	9195	000000	000 BWC REFUND	.00	.00	.00	.00	0.0%
** Fund 001 Scc 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 Scc 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 Scc 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%

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Fnd Rcpt	Scc	Subjct	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
** Fund 002 Scc 9095 Totals					.00	.00	.00	.00	0.0%
002	1111	9123	000000	000 2010 BONDS REAL PROPERTY PROCEEDS	3,282,348.00	1,335,904.29	.00	1,946,443.71	40.7%
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	.00	.00	875,008.00	0.0%
** Fund 002 Scc 9123 Totals					4,157,356.00	1,534,376.46	.00	2,622,979.54	36.9%
003	5100	0000	000000	000 TRANSFER IN FROM 001 TO ZERO OUT THIS	.00	.00	.00	.00	0.0%
003	5300	0000	000000	000 REFUND OF PRIOR YEAR EXPENDITURES	.00	.00	.00	.00	0.0%
** Fund 003 Scc 0000 Totals					.00	.00	.00	.00	0.0%
003	1111	9030	000000	000 P.I. REAL ESTATE TAX	1,952,736.00	794,480.36	.00	1,158,255.64	40.7%
003	1122	9030	000000	000 P.I. PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
003	1410	9030	000000	000 PERMANENT IMPROVEMENT - INTEREST	9,000.00	.00	.00	9,000.00	0.0%
003	1820	9030	000000	000 PERMANENT IMPROVEMENT - DONATIONS	100,000.00	.00	.00	100,000.00	0.0%
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 Scc 9030 Totals					2,061,736.00	912,857.43	.00	1,148,878.57	44.3%
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	.00	.00	20,000.00	0.0%
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 Scc 9031 Totals					25,000.00	10,297.96	.00	14,702.04	41.2%
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%



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Fnd Rcpt	Scc	Subjct	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
** Fund 003 Scc 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 Scc 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 Scc 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 Scc 9123 Totals					.00	.00	.00	.00	0.0%
004	1410	9789	000000	000 INTEREST ON BOND PROCEEDS OUTSIDE PROJ	.00	9,062.81	3,772.68	9,062.81-	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 Scc 9789 Totals					1,500,000.00	9,062.81	3,772.68	1,490,937.19	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	4,344.35	1,541.87	11,655.65	27.2%
006	1512	9060	000000	000 FOOD SERVICE - LUNCHES	295,000.00	99,711.01	35,063.67	195,288.99	33.8%
006	1522	9060	000000	000 FOOD SERVICE - ADULT LUNCHES	12,000.00	2,393.00	961.80	9,607.00	19.9%
006	1559	9060	000000	000 FOOD SERVICE - SPECIAL FUNCTIONS	110,000.00	4,396.99	2,907.60	105,603.01	4.0%
006	1590	9060	000000	000 FOOD SERVICE - ALA CARTE AND MILK	145,000.00	35,722.90	14,641.93	109,277.10	24.6%
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	.00	.00	27,000.00	0.0%
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	145,668.98	141,002.48	754,331.02	16.2%
006	4120	9060	000000	001 FOOD SERVICE - FEDERAL BREAKFAST SUBSI	195,000.00	28,231.74	28,231.74	166,768.26	14.5%
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 Scc 9060 Totals					2,000,000.00	321,086.47	224,351.09	1,678,913.53	16.1%
Grand Total All Funds					69,416,936.00	25,967,191.58	2815,273.72	43,449,744.42	37.4%

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Fund: 001/0000 Obj: 100							
001/0000 100							
1100	REGULAR INSTRUCTION - SALARY	16,355,000.00	1,354,237.37	5,251,929.53	.00	11,103,070.47	32.1%
1200	SPECIAL INSTRUCTION - SALARY	4,950,000.00	421,279.67	1,615,874.43	.00	3,334,125.57	32.6%
1300	VOCATIONAL INSTRUCTION - SALARY	1,640,000.00	139,223.62	514,442.45	.00	1,125,557.55	31.4%
1900	GENERAL OTHER INSTRUCTION PERSONAL SE	292,330.00	14,916.32	14,990.85	.00	277,339.15	5.1%
2100	PUPIL SUPPORT SERVICES - SALARY	1,692,500.00	161,304.54	545,430.68	.00	1,147,069.32	32.2%
2200	STAFF SUPPORT SERVICES - SALARY	1,042,000.00	104,994.76	340,828.78	.00	701,171.22	32.7%
2400	ADMINISTRATIVE - SALARY	2,589,683.90	198,894.08	789,338.54	8,683.90	1,791,661.46	30.5%
2500	FISCAL SERVICES - SALARY	381,000.00	29,977.36	125,341.56	.00	255,658.44	32.9%
2700	OPERATION & MAINT - SALARY	2,280,000.00	200,987.02	731,881.89	.00	1,548,118.11	32.1%
2800	TRANSPORTATION SERVICES - SALARY	1,338,000.00	126,286.48	419,121.60	.00	918,878.40	31.3%
2900	INFORMATIONAL SERVICES - SALARY	105,000.00	7,240.76	29,640.50	.00	75,359.50	28.2%
4100	ACADEMIC & SUBJECT - SALARY	120,000.00	32,608.89	33,676.39	.00	86,323.61	28.1%
4500	SPORTS - SALARY	585,000.00	117,302.71	152,834.90	.00	432,165.10	26.1%
4600	SCHOOL & PUBLIC - SALARY	63,000.00	17,964.60	17,964.60	.00	45,035.40	28.5%
Fund 001/0000 Obj 100 Totals		33,433,513.90	2,927,218.18	10,583,296.70	8,683.90	22,841,533.30	
001/0000 200							
1100	REGULAR INSTRUCTION - FRINGE BENEFITS	5,925,804.90	458,848.87	1,855,143.30	78,619.65	3,992,041.95	31.3%
1200	SPECIAL INSTRUCTION - FRINGE BENEFITS	1,624,627.53	134,696.72	532,067.16	18,157.89	1,074,402.48	32.8%
1300	VOCATIONAL INSTRUCTION - FRINGE BENEF	575,906.91	48,419.11	176,649.12	4,539.98	394,717.81	30.7%
1900	GENERAL OTHER INSTRUCTION EMPLOYEES R	50,920.00	1,909.23	1,661.85	.00	49,258.15	3.3%
2100	PUPIL SUPPORT SERVICES - FRINGE BENEF	589,300.00	49,201.58	184,027.52	.00	405,272.48	31.2%
2200	STAFF SUPPORT SERVICES - FRINGE BENEF	637,542.81	90,506.14	190,697.94	1,842.81	445,002.06	29.9%
2400	ADMINISTRATIVE - FRINGE BENEFITS	1,165,000.00	93,064.88	391,047.75	.00	773,952.25	33.6%
2500	FISCAL SERVICES - FRINGE BENEFITS	189,800.00	12,050.89	58,003.94	.00	131,796.06	30.6%
2700	OPERATION & MAINT - FRINGE BENEFITS	1,114,750.00	75,289.62	342,324.08	500.00	771,925.92	30.7%
2800	TRANSPORTATION SERVICES - FRINGE BENE	547,000.00	39,693.69	175,210.15	.00	371,789.85	32.0%
2900	INFORMATIONAL SERVICES - FRINGE BENEF	39,000.00	3,543.79	15,580.17	.00	23,419.83	39.9%
4100	ACADEMIC & SUBJECT - FRINGE BENEFITS	22,100.00	4,840.27	5,112.64	.00	16,987.36	23.1%
4500	SPORTS - FRINGE BENEFITS	116,300.00	17,831.56	30,661.44	250.00	85,388.56	26.4%
4600	SCHOOL & PUBLIC - FRINGE BENEFITS	11,400.00	2,610.32	2,715.32	.00	8,684.68	23.8%
Fund 001/0000 Obj 200 Totals		12,609,452.15	1,032,506.67	3,960,902.38	103,910.33	8,544,639.44	
001/0000 400							
1100	REGULAR INSTRUCTION - PURCHASED SERVI	1,069,101.51	138,604.81	293,441.90	650,210.86	125,448.75	27.4%
1200	SPECIAL INSTRUCTION - PURCHASED SERVI	347,124.66	31,767.16	75,129.61	241,823.88	30,171.17	21.6%
1300	VOCATIONAL INSTRUCTION - PURCHASED SE	328,398.06	78,215.55	117,808.44	126,933.16	83,656.46	35.9%
1900	OTHER INSTRUCTION - PURCHASED SERVICE	6,166,208.21	490,040.52	1,948,911.73	212,508.21	4,004,788.27	31.6%
2100	PUPIL SUPPORT SERVICES - PURCHASED SE	356,756.98	14,126.80	50,319.15	174,948.80	131,489.03	14.1%
2200	STAFF SUPPORT SERVICES - PURCHASED SE	271,302.25	96,755.53	205,902.04	6,285.73	59,114.48	75.9%
2300	BD OF EDUCATION - PURCHASED SERVICES	126,379.63	14,232.39	44,248.21	74,539.80	7,591.62	35.0%
2400	ADMINISTRATIVE - PURCHASED SERVICES	533,887.43	44,836.49	204,042.60	299,912.18	29,932.65	38.2%
2500	FISCAL SERVICES - PURCHASED SERVICES	132,373.37	14,519.89	32,081.13	69,109.53	31,182.71	24.2%
2700	OPERATION & MAINT - PURCHASED SERVICE	2,622,712.22	178,464.26	929,923.44	730,394.73	962,394.05	35.5%
2800	TRANSPORTATION SERVICES - PURCHASED S	101,999.48	2,188.91	23,588.52	27,316.89	51,094.07	23.1%
2900	INFORMATIONAL SERVICES - PURCHASED SE	30,000.00	5,792.05	11,189.17	265.33	18,545.50	37.3%
4500	SPORTS - PURCHASED SERVICES	15,000.00	834.83	3,317.71	.00	11,682.29	22.1%

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Fund: 001/0000 Obj: 400							
4600	SCHOOL & PUBLIC - PURCHASED SERVICES	15,000.00	695.69	2,764.77	.00	12,235.23	18.4%
5300	ARCHITECT SERVICES - PURCHASED SERVICE	27,106.25	.00	.00	17,106.25	10,000.00	0.0%
Fund 001/0000 Obj 400 Totals		12,143,350.05	1,111,074.88	3,942,668.42	2,631,355.35	5,569,326.28	
001/0000 500							
1100	REGULAR INSTRUCTION - SUPPLIES	1,132,810.57	160,648.68	615,709.06	153,392.89	363,708.62	54.4%
1200	SPECIAL INSTRUCTION - SUPPLIES	38,545.61	3,654.09	16,114.99	2,007.26	20,423.36	41.8%
1300	VOCATIONAL INSTRUCTION - SUPPLIES	199,915.75	48,187.29	149,889.88	57,429.18	7,403.31-	75.0%
1900	GENERAL OTHER INSTRUCTION SUPPLY/MATE	30,000.00	7,833.84	7,833.84	11,989.94	10,176.22	26.1%
2100	PUPIL SUPPORT SERVICES - SUPPLIES	50,800.00	5,750.06	25,891.06	19,408.25	5,500.69	51.0%
2200	STAFF SUPPORT SERVICES - SUPPLIES	37,077.25	1,571.21	8,033.52	4,966.63	24,077.10	21.7%
2300	BD OF EDUCATION - SUPPLIES	1,000.00	.00	.00	.00	1,000.00	0.0%
2400	ADMINISTRATIVE - SUPPLIES	53,506.60	2,217.17	9,829.64	21,441.14	22,235.82	18.4%
2500	FISCAL SERVICES - SUPPLIES	7,216.43	534.49	2,553.70	4,800.56	137.83-	35.4%
2700	OPERATION & MAINT - SUPPLIES	668,506.73	29,831.50	133,115.32	430,027.66	105,363.75	19.9%
2800	TRANSPORTATION SERVICES - SUPPLIES	663,967.22	27,724.10	87,841.37	225,974.73	350,151.12	13.2%
2900	INFORMATIONAL SERVICES - SUPPLIES	4,000.00	.00	.00	.00	4,000.00	0.0%
Fund 001/0000 Obj 500 Totals		2,887,346.16	287,952.43	1,056,812.38	931,438.24	899,095.54	
001/0000 600							
1100	REGULAR INSTRUCTION - CAPITAL OUTLAY	692,602.63	74,857.79	295,818.07	305,237.28	91,547.28	42.7%
1200	SPECIAL INSTRUCTION - CAPITAL OUTLAY	12,000.00	.00	.00	.00	12,000.00	0.0%
1300	VOCATIONAL INSTRUCTION - CAPITAL OUTL	150,000.00	9,057.00	78,612.38	83,570.16	12,182.54-	52.4%
2200	STAFF SUPPORT SERVICES - CAPITAL OUTL	8,500.00	2,507.61	3,507.61	.00	4,992.39	41.3%
2400	ADMINISTRATIVE - CAPITAL OUTLAY	8,200.00	.00	.00	.00	8,200.00	0.0%
2500	FISCAL SERVICES - CAPITAL OUTLAY	5,000.00	.00	.00	.00	5,000.00	0.0%
2700	OPERATION & MAINT - CAPITAL OUTLAY	326,269.59	11,269.50	238,029.22	459,687.87	371,447.50-	73.0%
2800	TRANSPORTATION SERVICES - CAPITAL OUT	274,033.00	.00	158,998.00	.00	115,035.00	58.0%
4100	GENERAL ACADEMIC/SUBJECT ORIENTED CAP	5,000.00	.00	.00	.00	5,000.00	0.0%
Fund 001/0000 Obj 600 Totals		1,481,605.22	97,691.90	774,965.28	848,495.31	141,855.37-	
001/0000 800							
2300	BD OF EDUCATION - MISC OBJECTS	88,000.00	49.75	20,157.12	10,954.58	56,888.30	22.9%
2400	ADMINISTRATIVE - MISC OBJECTS	500.00	.00	.00	.00	500.00	0.0%
2500	FISCAL SERVICES - MISC OBJECTS	700,750.00	3,334.05	299,510.59	.00	401,239.41	42.7%
2700	OPERATION & MAINT - MISC OBJECTS	31,838.00	1,277.80	1,482.80	4,746.00	25,609.20	4.7%
2800	TRANSPORTATION SERVICES - MISC OBJECT	1,000.00	.00	.00	.00	1,000.00	0.0%
4100	ACADEMIC & SUBJECT - MISC OBJECTS	28,858.20	1,050.00	4,934.43	205.00	23,718.77	17.1%
Fund 001/0000 Obj 800 Totals		850,946.20	5,711.60	326,084.94	15,905.58	508,955.68	
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%

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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	63,770,713.68	5,462,155.66	20,644,730.10	4,539,788.71	38,586,194.87	
002/9123 810							
6100	BOND RETIRE REPAYMENT OF DEBT REDEMPT	1,395,000.00	.00	.00	.00	1,395,000.00	0.0%
	Fund 002/9123 Obj 810 Totals	1,395,000.00	.00	.00	.00	1,395,000.00	
002/9123 820							
6100	BOND RETIRE REPAYMENT OF DEBT INTERES	2,715,143.00	.00	.00	.00	2,715,143.00	0.0%
	Fund 002/9123 Obj 820 Totals	2,715,143.00	.00	.00	.00	2,715,143.00	
	** Fund 002 Scc 9123 Totals	4,110,143.00	.00	.00	.00	4,110,143.00	
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	8,923.07	145,322.81	13,874.92	352,760.53	28.4%
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	79,499.00	79,499.00	.00	79,499.00	0.0%
4500	PERM IMPROVE SPORT ORIENTED ACTIVITY	15,165.00	.00	.00	10,128.00	5,037.00	0.0%
5200	PERM IMPROVE SITE IMPROVEMENT CAPITAL	1,158,772.38	2,000.00	311,380.01	515,800.55	331,591.82	26.9%
	Fund 003/9030 Obj 600 Totals	1,744,895.64	90,422.07	536,201.82	539,803.47	668,890.35	
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	90,422.07	536,201.82	539,803.47	846,411.35	
003/9031 400							

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Fund: 003/9031 Obj: 400							
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	5,858.11	3,111.19	3,111.19	1,411.15	1,335.77	53.1%
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	3,111.19	13,110.19	1,411.15	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	3,111.19	37,143.19	1,411.15	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	1,179.72	4,647.14	23,087.95	111,335.33	3.3%
Fund 003/9032 Obj 600 Totals		139,070.42	1,179.72	4,647.14	23,087.95	111,335.33	
** Fund 003 Scc 9032 Totals		145,149.45	1,179.72	14,544.50	30,992.71	99,612.24	
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	

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Fund: 006/9060 Obj: 100							
006/9060 100							
3100	FOOD SERVICES - SALARY	634,778.00	63,051.72	156,602.19	.00	478,175.81	24.7%
	Fund 006/9060 Obj 100 Totals	634,778.00	63,051.72	156,602.19	.00	478,175.81	
006/9060 200							
3100	FOOD SERVICES - FRINGE BENEFITS	229,000.00	23,096.20	75,121.96	635.17	153,242.87	32.8%
	Fund 006/9060 Obj 200 Totals	229,000.00	23,096.20	75,121.96	635.17	153,242.87	
006/9060 400							
3100	FOOD SERVICES - PURCHASED SERVICES	56,889.77	3,612.75	19,157.95	39,606.93	1,875.11-	33.7%
	Fund 006/9060 Obj 400 Totals	56,889.77	3,612.75	19,157.95	39,606.93	1,875.11-	
006/9060 500							
3100	FOOD SERVICES - SUPPLIES	876,736.06	83,992.04	212,890.62	605,947.00	57,898.44	24.3%
	Fund 006/9060 Obj 500 Totals	876,736.06	83,992.04	212,890.62	605,947.00	57,898.44	
006/9060 600							
3100	FOOD SERVICE FOOD SERV OPERATION CAPI	80,490.00	3,579.00	24,069.00	.00	56,421.00	29.9%
	Fund 006/9060 Obj 600 Totals	80,490.00	3,579.00	24,069.00	.00	56,421.00	
006/9060 800							
3100	FOOD SERVICES - MISC OBJECTS	3,000.00	50.00	50.00	.00	2,950.00	1.7%
	Fund 006/9060 Obj 800 Totals	3,000.00	50.00	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 Scc 9060 Totals		2,086,115.83	177,381.71	487,891.72	646,189.10	952,035.01	
Grand Total All Funds		72,822,785.18	5,734,250.35	21,817,736.53	5,758,185.14	45,246,863.51	



# FINDLAY CITY SCHOOL DISTRICT STUDENT ACTIVITY BUDGET

Activity Code BGSC Date 10/18/16

Activity Name Glenwood Middle School Student Council

Activity Purpose (define concisely)

Student Council is an organization made up of students in grades 6-8 who are elected by their peers to represent their appropriate grade level and student body. Members take part in service projects, such as the Salvation Army canned food drive, Teacher Appreciation Week, and the Veteran's Day Assembly.

Students also sponsor dances for the student body as well as raise funds for these events by running concession stands at sporting events.

Activity source of income with estimated amounts in dollars:

Fund Raiser Beginning Balance		\$ 1969
a. Concession Stands	\$ 750	
b. Dances	\$ 200	
c.	\$	
d.	\$	
e.	\$	
Revenue Anticipated		\$ 950
Total Balance & Revenue		\$ 2919

Activity Estimated Expenditures

a. T-Shirts	\$ 50	
b. Concession Stand Items	\$ 500	
c. Veteran's Day Assembly	\$ 125	
d. Teacher Appreciation Week	\$ 50	
e.	\$	
Total Estimated Expenditures		\$ 725
Anticipated Balance at End of Year		\$ 2194

Activity Advisor (Please Print) Kim A. Fillhart

Building Principal

Superintendent

*Janice [Signature]* 10/18/16  
*Edmund [Signature]* 10/27/16

# FINDLAY CITY SCHOOL DISTRICT STUDENT ACTIVITY BUDGET

Activity Code 200-9423 Date 10/13/2016  
 Activity Name Dress-A-Girl Around the World  
 Activity Purpose (define concisely)

Dress-A-Girl Around the World is a service project that's purpose is to construct dresses for girls in underdeveloped countries. The one day event is also open to the public to encourage intergenerational involvement and community support.

## Activity source of income with estimated amounts in dollars:

	<b>Fund Raiser Beginning Balance</b>	<b>\$ 372.75</b>
a. Donations	\$ 500.00	
b.	\$	
c.	\$	
d.	\$	
e.	\$	
	<b>Revenue Anticipated</b>	<b>\$ 500.00</b>
	<b>Total Balance &amp; Revenue</b>	<b>\$ 872.75</b>

## Activity Estimated Expenditures

a. Posters/signs-Courier	\$ 150.00	
b. Wilson's Window	\$ 25.00	
c. Shipping	\$ 300.00	
d.	\$	
e.	\$	
	<b>Total Estimated Expenditures</b>	<b>\$ 475.00</b>
	<b>Anticipated Balance at End of Year</b>	<b>\$ 397.75</b>

Activity Advisor (Please Print) Stephanie Inbody and Jane Recknagel  
 Building Principal *[Signature]* 10/13/2016  
 Superintendent *Edward P. Hunt* 10/14/16



## RICH &amp; GILLIS LAW GROUP, LLC



Jeffrey A. Rich, Esq.  
JRich@RichGillisLawGroup.com

October 17, 2016

Partners  
Jeffrey A. Rich\*†  
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Richelle L. Thoburn

Mike Barnhart, Treasurer  
Findlay City Schools  
1100 Broad Avenue  
Findlay, Ohio 45840

\*also admitted in AZ & FL  
\*†also admitted in AZ & ID

**Re: Annual Report on Decisions from 2016 Tax Cases and  
Appeals and Proposal for 2017 Actions**

Dear Mr. Barnhart:

This letter contains a summary to date of decisions in tax cases where this office has represented your School Board, along with our recommendations for monitoring your tax duplicate for 2017. As you know by our proven results for your school board, not only have we been very successful in raising the values of recently sold property, which account for a very small portion of the time we spend representing you, but we also win for you huge tax benefits in the defense of taxpayer reduction complaints and exemption requests. We, therefore, propose to continue to monitor aggressively your tax duplicate. We hope you will consider favorably our recommendations, based on the success we have had for you, as we predicted.

**1. Status of 2015 tax year Board of Revision Cases.**

The Board of Revision has heard and decided all of our cases for this year.

(a) **Sale Cases.** The Board of Revision has completed all of the 4 sale cases. As a result of those hearings, the Board of Revision increased the assessed value on the Auditor's tax duplicate by \$893,070 (\$2,551,629) which will generate an additional \$46,945 in new taxes for our school system this year, and depending upon future tax rates and reduction factors, including CAUV conversions, the potential new taxes until the next reappraisal is \$61,144. A copy of that index is attached as Exhibit A.

(b) **Summary of Legal Fees Compared to Tax Benefits Received.** Thus, the total tax benefits to date this year are \$46,945, and the potential benefits until the next reappraisal is \$61,144. Our records indicate that payment of legal fees to our office for the aforementioned matters for 2016, including those still pending but not yet determined, but exclusive of any out-of-pocket expenses, is \$12,556. Thus, for every dollar spent on legal services you have derived tax benefits of \$3.87, or a 387% return on your investment.

2. **Status of Pending Appeals from Previous Year Board of Revision Decisions.**

- (a) 2015: Two (2) cases have been appealed for 2015; (2) which have been decided. A copy of that index is attached as Exhibit B.
- (b) 2016: One (1) case has been appealed for 2016; of which has not yet been decided. A copy of that index is attached as Exhibit C.

3. **Exemptions.** We have continued to monitor the exemption requests of the Tax Equalization Division of the Ohio Department of Taxation and file objections where appropriate. Our efforts have always been to minimize or eliminate any reduction in value to your tax duplicate.

4. **Outline of Actions for 2017 Tax Matters.**

(a) **Sale Cases.** Examine the 2016 sales in our school district, and in those cases where the sale of commercial and industrial properties are in excess of \$100,000, and where the properties are under-assessed in relationship to their sale price, file a complaint with the appropriate Board of Revision. We have on an ongoing basis been reviewing sales all year, and are finished with most sales through Mid-September, 2016. In this manner, we are able to spread the expense of our study to you more evenly throughout the year, while avoiding the last minute rush which used to occur before we revised our sale study procedures.

(b) **Counter-Complaint Cases.** Review all complaints by taxpayers for reduction in tax value at the Board of Revision. Where the reductions appear to be unjustified, file a counter-complaint to resist and oppose those reductions. Where approved by you, have appraisers review those complaints and assist us in determining the fair market value of the property, and so indicate to the Board of Revision at some subsequent hearing.

(c) **Review Other Properties.** Review any other specific large properties that you desire, in order to make certain they are fairly appraised. If any of those properties are determined to be under-appraised, file the appropriate complaint at the Board of Revision.

(d) **Appeals.** Continue to prosecute or defend any pending appeals.

(e) **Exempt Properties.** We will continue to review exempt parcels and attend hearings at the Division of Tax Equalization, in order to be certain that no parcel receives an exemption to which it is not entitled. We also will assist you in any matter having to do with tax abatement.

(f) **Other School Law Matters.** We are also available to assist you in other matters, including, but not limited to, student enrollment projections, annexations, EPA and environmental issues, ordinances, legislative relations with state and local governments, personnel problems, student discipline, labor contracts and negotiations, drug testing policies, mandatory random drug testing of student athletes, construction and other contract disputes, freedom of speech

and press issues, search and seizure, public records requests, and sexual harassment matters, including student on student claims. If at anytime you feel you need our assistance in any of these areas please contact us. This agreement, however, does not require you to use our services in the areas described in this paragraph, but merely serves to inform you of their availability through our offices. We would welcome the opportunity to discuss any of these areas with you in greater detail.

As indicated, we have throughout the year examined sales in your district. However, our results will have to be coordinated with the new tax duplicate to be issued later this year, and we still have to study the sales for the remainder of 2016. Thus, we still need many months to complete our review, and, therefore, are making these recommendations to you at this time. If they meet with your approval, we would appreciate your signing the attached copy of this letter where appropriate and returning it to us as soon as possible, or give us other written instructions as you may desire. It is necessary, however, for us to confirm your intentions for 2017 as soon as possible so that we only have to complete and verify our survey of the 2016 sales once for all our clients, which, of course, minimizes your share of those costs.

As compensation for our services, we propose the following: you will be billed monthly with a fully itemized statement, for legal fees and professional services at no less than \$125.00 per hour, and no more than \$220.00 per hour, depending on the level of skill and experience of the individual in our office handling the task. You will also be responsible for the payment of any out-of-pocket expenses or appraisal costs.

We would be happy to meet with you and the Board of Education at any time to review these matters in person. Thank you for your confidence and we hope that you agree that for the relatively modest investment in monitoring your tax duplicate you have derived significant tax benefits.

Sincerely,

A handwritten signature in black ink, appearing to be "Jeffrey A. Rich", with a long horizontal line extending to the right.

Jeffrey A. Rich

Enclosure  
JAR/bjl

I have read the report and recommendations for 2017 tax matters and hereby authorize Jeffrey A. Rich and RICH & GILLIS LAW GROUP, LLC, its successors, partners, associates and employees to proceed as described therein for 2017.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mike Barnhart, Treasurer  
Findlay City Schools

**GRADUATION REQUIREMENTS**

It is the policy of the Board to acknowledge each student's successful completion of the District's instructional program by the awarding of a diploma.

The Board will award a high school diploma to every student enrolled in this District who meets the requirements of graduation established by this Board and the State of Ohio or who properly completes the goals and objectives specified in his/her individualized educational program (IEP) including any exemption from specific state or local requirements.

Students who successfully complete all required course work, as set forth below, but who have not successfully completed all required portions of the Ohio Graduation Test (OGT)(Classes of 2017 and earlier), may return at subsequent, regularly scheduled OGT testing times to retake deficient areas. Prior to attaining age 23, they may also return on a part-time or full-time basis to take additional high school coursework to assist them to pass any deficient portion of the OGT. Upon the successful completion of all portions of the OGT, the student will be eligible to be awarded a high school diploma from Findlay High School. (Classes 2017 and earlier)

For graduating classes beginning with 2018, students must meet new state end of course requirements to earn 18 points in seven course subjects (Algebra I, Geometry, Physical Science (Class of 2018 only), Biology (Class of 2019 and beyond), American History, American Government, English I and English II) or earn a "Remediation Free" score on a nationally recognized college admission exam, such as ACT or SAT, or earn a State Board of Education approved industry recognized credential or a state issued license for practice in a career and achieve a score that demonstrates workforce readiness and employability on a job skills assessment.

**Minimum Unit Requirements** – Class of 2018 and beyond

Course requirements for graduation as determined by the State of Ohio and the Findlay City School District Board of Education include a minimum of twenty-one (21.0) credits, including:

**Ohio Core Unit Requirements (1)**

English/Language Arts . . . . .	4.0 credits
Communications . . . . .	1.0 credits (2)
• <b>Communications</b> . . . . .	<b>0.5 credits</b>
• <b>Information/Emerging Technologies</b>	<b>0.5 credits</b>
Mathematics . . . . .	4.0 credits (3)
Science . . . . .	3.0 credits (4)
*Social Studies . . . . .	3.5 credits (5)
Health . . . . .	0.5 credits
Physical Education . . . . .	0.5 credits (6)
**Electives . . . . .	<u>4.5 credits (7)</u>
TOTAL	21.0 credits

- \* 2018: 3.5 Social Studies (1 World History, 1 American History, 1 American History II, .5 Government)  
2019 and Beyond: 3.0 Social Studies (.5 World History, 1.5 American History, .5 Government, .5 Economics)
- \*\* 2018 Electives: 4.5 credits  
2019 and Beyond Electives: 5 credits

**NOTES:**

- (1) The Ohio Core unit requirements are required of all students beginning with the graduating class of 2014.
- (2) Communications is a local requirement (i.e. not enacted as part of the Ohio Core) established for all District graduates.

- (3) The Math requirement includes one unit of Algebra II or its equivalent. Students on a Success Plan may be exempted from taking Algebra II.
- (4) All three required units of science must include inquiry-based lab experience. The three units must include one unit each in physical science and biology, and one unit advanced study in one or more of the following sciences: chemistry, physics, or other physical science; advanced biology or other life science; astronomy, physical geology, or other earth or space science. Students on a Success Plan may be exempted from advanced study in science.
- (5) The required social studies units must include World History, American history and American government. The study of economics and financial literacy will be integrated into at least one social studies course required for graduation. (Economics)
- (6) PE Waiver – see “Other Requirements and Guidelines” section below #7.
- (7) Electives may include any one or a combination of the following: foreign language, fine arts, business, career-technical education, family and consumer sciences, technology, agriculture, or additional English, language arts, math, science, or social studies courses not otherwise required under the Ohio Core. All students must complete two semesters, or the equivalent of fine arts in any grades seven through twelve. Courses meeting the criteria of fine arts include music, theater, dance, and visual arts. Students following a career-technical pathway are exempt from the fine arts requirement.

**Ohio Core Opt-Out** – Students may opt out of the Ohio Core under the following conditions:

- (1) The student must complete two years of high school, after which the student’s parent must sign a statement consenting to opt out of the Ohio Core’s unit requirements;
- (2) The student and parent must fulfill any local procedural requirements to ensure that the school has obtained informed consent;
- (3) The student, parent and high school must develop a career plan for the student;
- (4) The student receives counseling and support related to his/her career plans;
- (5) The student must successfully complete at least the Minimum Unit Requirements listed above, as well as all state testing requirements.

**NOTE: Four cohorts of entering ninth graders (Classes of 2014 through 2017) will be eligible to pursue the Opt-Out provision. The opt-out provision is available only to the graduating Classes of 2014 through 2017, unless new law extends it.**

**Other Requirements and Guidelines:**

- 1) The student must successfully complete all state testing requirements for graduation.
- 2) Credit will be awarded for each semester in which a student received a passing grade. For example, if a student enrolls in a full year (one credit) course, fails the first semester but passes the second semester, he/she will receive a half credit.
- 3) Findlay City Schools may permit students in the seventh and eighth grades to take advanced work for high school credit toward the graduation requirements if it is both:
  - (a) taught by a person who possesses a license/certificate issued under State law that is valid for teaching high schools; and
  - (b) approved by the Superintendent as meeting the high school's curriculum requirements.
- 4) Students may re-take a course, but the student will not receive double credit for the course. Only the higher grade will be counted toward the student's G.P.A.

- 5) Failure of any course, especially English, may affect the student's achievement of graduation requirements. Issuance of timely and periodic warnings to students in danger of not fulfilling graduation requirements is expected of all teachers. Counselors and/or principals are expected to schedule a conference with any student who is in jeopardy of failing a course.
- 6) At the time of graduation, each student must have fulfilled all academic and financial obligations.
- 7) Physical Education Waiver: Upon written request within 30 days following the completion of the season, a student may be exempted from **the graduation requirement of** two required high school quarter-credit physical education courses by participating on one of the high school's interscholastic athletic teams, **marching band, cheerleading squad, and/or JROTC**. To qualify for this physical education waiver, all of the following requirements must be met:
  - a. The **waived activity** must include at least eighty (80) hours per season of practice and/or contests or average 10 hours per week of practice and/or contests to meet established time requirements. These hours do NOT include **in class time**, travel to and from competitions, summer camps, pre-season or post-season events.
  - b. The student athlete must complete **at least two** full seasons of FHS interscholastic sports, **marching band, cheerleading squad, or JROTC**, to earn a waiver: tryouts, regular season, tournament, and award banquets. Any student removed from a **waived activity** and not completing the entire season for any reason (e.g. training rules violation, eligibility issues, attendance, **shows, competitions**, etc.) will not receive **credit towards** the waiver. Student sustaining an injury will be held to requirements consistent with the current FHS physical education medical policy. The principal and athletic trainer will review individual injury situations on a case-by-case basis. The principal and the student's coach will review other situations on a case-by-case basis.
  - c. **Students who are eligible for a waiver are encouraged to** complete at least one quarter-credit of physical education (e.g. summer physical education or a semester PE class during the year).
  - d. The student will be required to complete one-half unit, consisting of at least sixty (60) hours of instruction in another course of **study to take the place of the waived PE credit requirement**.
  - e. A student who participates with a team, **marching band, cheerleading squad, or JROTC**, but is not eligible for competitions, will not receive a waiver of the physical education requirement (**i.e. student athletic trainer aides, wrestlerette, manager, statistician, etc.**).
  - f. The waiver of **(2)** quarter-credit physical education courses from this policy's graduation requirements must be approved by the principal or designee. Proof or verification of satisfactory participation may be required.
  - g. A student may earn a waiver of no more than **(2)** quarter-credit physical education courses through this program.
  - h. Any approved waiver of the physical education graduation requirement will not apply to the student's overall GPA.
  - i. PE Waiver Form must be completed by student and parent and submitted to the high school principal no later than 30 calendar days after the completion of the activity.

**Alternative Condition for Graduation**

As an alternative to the requirement that a student successfully complete all of Ohio's required graduation tests in order to be eligible for a high school diploma, a student who has successfully completed all but one of the tests may be awarded a diploma, if all alternative conditions for graduation are met, per state statute (O.R.C. 3313.615 and Procedure 8.22a).

**Accelerated Graduation**

The Findlay City Schools Board of Education believes that four years of high school are valuable and important for most students. However, the Board acknowledges that some students seek to pursue personal education goals that include graduation from high school at an earlier date than their designated class. If a student desires to graduate from Findlay High School in three years, the following procedure is required:

- 1) A letter of request to graduate at the end of the third year must be submitted by the student during the second semester of the sophomore year. Exceptions to this deadline must be approved by the high school principal. The reasons for this request must be included.
- 2) A letter from the student's parents indicating their approval and permitting the scheduling of necessary course for graduation at the completion of the third year of school.
- 3) A statement from a guidance counselor stating that the requirements for graduation can be realistically achieved by the end of the third year in school.
- 4) The student must meet all state and local graduation requirements.
- 5) Normally, changes in a student's schedule to accommodate accelerated graduation will occur only at the start of each semester.
- 6) Requests for accelerated graduation will be considered by a committee consisting of the principal, counselor, parent or legal guardian, and the student. The committee will forward this information and a recommendation to the Superintendent.
- 7) A student who completes the requirements for accelerated high school graduation will participate in the graduation ceremonies with the class graduating in the year in which he or she completes the district's requirements for high school graduation.

**Graduation Requirements Met**

Except as provided for under IDEA, once a diploma has been issued eligibility to attend school has ended.

Revised 5/14/01

Revised 5/9/05

Adopted 8/28/06

Adopted 5/29/07

Adopted 4/14/08

Adopted 8/24/09

Adopted 4/25/2011

Revised 1/9/2012

Reviewed 7/12/2012

Revised 8/28/2012

Board of Education Policy  
Findlay City School District  
Revised 10/16/2012  
Adopted 11/14/2012  
Reviewed 6/11/2014  
Revised 12/15/2014  
Revised 2/16/2015  
Revised 4/13/2015  
Revised 8/8/2016  
Revised 10/17/2016  
Revised 11/7/2016

8.22