

BOARD OF EDUCATION MEETING MINUTES  
September 10, 2018

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

**CELEBRATIONS**

Mr. Payne and two students welcomed the Board to Northview Primary School. The students shared why they love Northview and also presented a small video. The Board then asked the students several questions regarding Northview. Dr. Siebenaler Wilson celebrated Millstream Career Center and the leadership and staff. She shared that the Millstream trailer has been attending county football games to share information about Millstream and support all students. She also shared that Millstream had a great presence at the fair and the staff enjoyed a fun scavenger hunt. Mr. Kurt celebrated the active shooter training at the high school. He stated everyone learned something from this drill.

**PUBLIC PARTICIPATION**

Becky Biesiada addressed the Board on behalf of F.E.A. and stated she was happy that the weather has become cooler and everyone survived the heat. She also congratulated Jackie Gleason for being the Educator of the Week and the great start to the year.

**2018-009-001 APPROVAL OF MINUTES**

It was motioned by Dr. Siebenaler Wilson, seconded by Mrs. Russel to approve the regular meeting minutes from August 20, 2018.

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

**CORRESPONDENCE**

Mr. Kurt shared some information on the Mayoral Education Summit regarding career development.

**2018-009-002 CONSENT ITEMS (A-R)**

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

**CERTIFICATED PERSONNEL**

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

Kara Ankney (Lincoln, Special Ed.)  
Effective: 8/15/18-10/9/18  
Reason: FMLA

Cynthia Hunker (Donnell, Special Ed.)  
Effective: 9/18/18 - 10/8/18  
Reason: FMLA

Mark Laux (FHS, Science)  
Effective: 8/14/18- 8/17/18  
Reason: FMLA

Nicole Metzger-Gasior (Lincoln, Art)  
Effective: 12/3/18 - 12/20/18  
Reason: FMLA

B. Resignation

Gregory Zirger (Welding Teacher, Millstream) (2 weeks)  
Reason: Personal Effective: August 27, 2018

C. Appointments

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

Sue Beth Arnold	Susan Blackburn	Angela Dittman
Robynn Drerup	Ryan Lindahl	Lisa Rutter

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

Judy Lentz	Kim Murphy
------------	------------

3. Mentor/Facilitator Stipend for Resident Educators @ \$1,250 (Acct#001-1100-113)

Becky Biesiada	Barb Tardibuono
----------------	-----------------

4. Home Instructors - Step 0 @ \$22.01 per hour for 2018-2019 School Year

Gina Allen	Jennifer Bain	Matthew Haas
Michelle Lucas	Whitney McAfee	Kara Ross
Mark Shively	Wendy Shively	Mark Tuttle
Alexandria Willford	Melissa Wilson	

5. Home Instructors - Step 2 @ \$22.59 per hour for 2018-2019 School Year  

Cheryl Corron	Theresa Foley-Reed	Kelli Kiesler
Chad Mathewson	Charrles Mitchell	
  
6. KRA Assessor @ \$18 per hour from August 20 to October 31, 2018 (Acc. 001-1100-111)  

Nathan Bates	Kathy Conine	Toni Leonard	Rebecca Stocking
--------------	--------------	--------------	------------------
  
7. Week Night School Monitor-Middle School @ \$22.01/hour (2018-2019 School Year)  

Kim Murphy – Glenwood	Marcus Tuttle – Glenwood	Linda Vandermolen – Donnell
-----------------------	--------------------------	-----------------------------
  
8. Cosmetology Extended Hours for 2018-19 school year @ \$22.59/hr (Perkins Grant)  
Heather Schroeder – 12 hours maximum per month for 9 months
  
9. Adult Education Instructor – Step 1 @ \$21.80/hour  

Brian Beltz	Laura Clark	Rochelle Manley
-------------	-------------	-----------------
  
10. Adult Education Instructor – Step 2 @ \$22.09/hour  

Troy Althaus	Dave Charles	Tammy Jordan
Cindy Meadows	Dan Sterling	
  
11. Donnell Leader In Me Training on August 8, 2018 @ \$50/day  

Gina Allen	David Brax	Kimberly Brown
Lisa Canterbury	Kelly Cheney	Becky Clark
Angela Dittman	Shelly Gilbert	Susan Harrington/Williams
Vickie Hauenstein	Jill Leatherman	Briana Lindahl
Bryan Miller	Charrles Mitchell	Katherine Murray
Heather Nusbaum	Dan Pack	Lauren Parriott
Nancy Sheaffer	Brian Sheehe	Melanie Smith
Deb Stall	Nicole Sullivan	Linda VanDerMolen
Katie Wheeler	Mike Wilson	Melissa Wilson
  
12. Donnell Leader In Me training on August 7 & 8, 2018 @ \$50/day  

Rose Lewis	Mary Plumb
------------	------------
  
13. Google Level 1 Reimbursement @ \$10 (via Accounts Payable PO)  

Allison Gerken	Danielle Lafountain
----------------	---------------------
  
14. Grade 2 Number Corner Curriculum Writing @ \$22.01 up to 7 hours (Acct #001-1100-111-16)  
Lisa Rutter
  
15. Master Teacher @ \$22.01/hour for a maximum of 50 hours during the 2018-2019 School Year  
Deb Wickerham
  
16. Supplemental Duty Assignments – Certificated Personnel for 2018-2019 School Year  

Jon Ammons	Assistant Athletic Director – FHS @ \$8959.92
Todd Armstrong	Assistant Football Coach – FHS @ \$4965.29
Lisa Canterbury	Middle School Team Leader – Donnell @ \$1959.98
Laura Davis	Junior Class Advisor - High School (50%) @ \$1129.32
Michelle DeBusman	Assistant Director of 7th Grade Outdoor Camp @ \$895.99
Jessee Hankins	Junior Class Advisor - High School (50%) @ \$1129.32
Sue Harrington-Williams	Middle School Team Leader – Donnell @ \$1213.32
Mike Magnes	Assistant Freshman Football Coach – FHS @ \$4367.96
Kate Murray	Assistant Athletic Director – Middle School (1/3) @ \$2,737.75
Dan Pack	Middle School Team Leader – Donnell @ \$1959.98
Ashley Rakestraw	7th Grade Girls' Volleyball Coach – Donnell @ \$3826.63
Aaron Roth	Assistant Athletic Director – 2 seasons – FHS @ \$5,599.95
Nancy Sheaffer	Middle School Team Leader – Donnell @ \$1213.32
Nancy Sheaffer	Middle School Publications Advisor – Donnell @ \$1119.99
Brian Sheehe	Student Council Advisor – Donnell @ \$1642.65
Brian Sheehe	Middle School Drumline Director @ \$1866.65
Jeff Stutzman	Head 8th Grade Football Coach – Donnell @ \$4367.96
Jeff Stutzman	Middle School Intramural Director – Donnell @ \$1866.65
Katie Wheeler	Middle School Show Choir – Donnell @ \$1101.32
Mike Wilson	Director of 7th Grade Outdoor Camp @ \$1101.32

17. Volunteer – 2018-2019 Certified Club Advisors/Helpers

Anita Schaible – Volunteer High School Orchestra Clinician  
Beverly Vetovitz – Volunteer Cross Country Coach

**CLASSIFIED PERSONNEL**

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

Pamela McCloud (Transportation, Driver)  
Effective: 8/20/18 - 9/10/18  
Reason: FMLA

E. Leave of Absence (unpaid)

Emily Rivas (Transportation, Bus aide)  
Effective: 8/15/18- 9/3/18  
Reason: Personal

F. Reclassification

Jamie Huntington  
From: Whittier Custodian @ \$16.88 per hour  
To: Whittier Lead Custodian @ \$17.38 per hour  
Effective: August 13, 2018

G. Correction from August 20, 2018

Bobby Brown  
From: Assistant Freshman Football Coach – FHS @ \$3,621.30  
To: Assistant Football Coach - FHS @ \$4,218.63

H. Appointments

1. Sophomore, Junior and Senior Orientation on August 13 and 14, 2018 @ \$42.50/day

Kim Blake

2. Donnell Leader In Me training on August 7 & 8, 2018 @ \$50/day

Jennifer Brooks                      Becky Long

3. 2018-2019 Flexible Instructional Assistant @ \$22.01/hr

Jan Gower up to 8 hrs/week – Jacobs

4. Noon Hour Monitors @ \$10.08/hour

Taryn Bregel – Jacobs  
Abbey Dempster – Washington  
Cassidy Ghesquiere - Washington  
Debra Hinton – Bigelow Hill  
Helia Romero – Wilson Vance  
Nicholas Schenkel – Wilson Vance  
Carrie VanAtta - Lincoln

5. 2018-2019 Early Literacy Grant Aide @ \$10.32 per hour

Teri Eckman-Coup – Jefferson

6. Summer 2018 Early Literacy Grant Aide @ \$10.32 per hour

Teri Eckman-Coup – Jefferson

7. Substitute and/or Per Diem Employees

Tim Hassan - Substitute Bus Driver @ \$15.00/hour  
Nicholas Schenkel - FABSS Substitute Aide @ \$9.11/hour

8. Soccer Summer Camp 2018 Stipend

Chris Fraley, Event Manager @ \$1200.00

9. Supplemental Duty Assignments – Non-Certificated Personnel for 2018-2019 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):

Anna Baird	Freshman Girls' Volleyball Coach - FHS @ \$3415.97
Kim Blake	Freshman Class Advisor – FHS @ \$2295.98
Jason Espinoza	Varsity Assistant Girls' Soccer Coach - FHS @ \$4199.96
Kylie Givens	J.V. Football Cheerleading Coach - FHS @ \$1679.99
Sara Iliff	7th Grade Girls' Volleyball Coach – Glenwood @ \$3079.97
Bryce Rettig	Middle School Spirit Club Advisor – Glenwood @ \$1101.32
Amber Welfle	Varsity Assistant Volleyball Coach - FHS @ \$3621.30

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

Paul Baransy – Donnell Band Volunteer  
Kim Blake – Key Club Volunteer  
William Gilley – Volunteer Clay Target Club  
Matt Gordon – Donnell Band Volunteer  
Andy Haines – FFE Volunteer Choreographer  
Febe Harmon – FHS Band Volunteer  
Alexander Houck – Volunteer Clay Target Club  
Kaitlyn McMaster – Findlay Younglife Volunteer  
Emma Miller – Volunteer Girls' Tennis Coach  
Haley Oliver – Findlay High School Competitive Cheer Volunteer  
Angie Omlor – Findlay High School Competitive Cheer Volunteer  
Lynn Parsell – Hockeyette Volunteer  
Misty Philips – Findlay High School Competitive Cheer Volunteer  
Carrie Templin – Library Ninja Volunteer  
Kai Roberts – Donnell Band Volunteer  
Emily Romick – Library Ninja Volunteer  
Lauren Stittle - FHS Band Volunteer  
Kelsey Striecher – Findlay Younglife Volunteer  
Elizabeth Meyer – Findlay Younglife Volunteer  
Scott Williams - Findlay Younglife Volunteer  
Amber Wilson – FHS Band Volunteer

I. VAZA Consulting Services

The superintendent recommends approval of VAZA Consulting to assist with a 3 year Expanding Opportunities Grant from the Ohio Department of Education for up to 50 hours and a total cap of \$5500.

J. FY19 Budget

The treasurer recommends approval of the fiscal year 2019 Budget as shown in EXHIBIT A.

K. FY19 Permanent Appropriations

The treasurer recommends approval of the fiscal year 2019 Permanent Appropriations as shown in EXHIBIT B.

L. August's Monthly Treasurers Report

The treasurer recommends approval of the August Treasurers Report as shown in EXHIBIT C.

M. Bus Bid Resolution

The treasurer recommends approval of the Bus Bid Resolution as shown in EXHIBIT D.

N. Assured Partners Health Insurance Consultants

The superintendent recommends approval of Assured Partners as the district's new insurance consultants effective October 1, 2018 for the next three (3) years.

O. 2019-2020 and 2020-2021 School Calendar Updates

The superintendent recommends approval of the 2019-2020 and the 2020-2021 updated school calendars as presented in EXHIBIT E.

P. Jacob's Primary Staff Handbook

The superintendent recommends approval of the 2018-2019 Jacob's Primary Staff Handbook as presented in EXHIBIT F.



Q. MediaLinks

The superintendent recommends approval of the one year contract with MediaLinks Advertising from September 15, 2018 – September 14, 2019 totaling \$37,855.

R. Acceptance of Gifts

GIFT: Couch valued at \$150.00  
FROM: Ursula Sloat  
TO: Jackie Gleason's Teaching Professions classroom

GIFT: 4 Hercules Tires with an estimated value of \$429.52  
FROM: The Hercules Tire & Rubber Company  
TO: Millstream Career Center Automotive Technology Programs

GIFT: \$1000.00  
FROM: Black Swamp Bucks Unlimited  
TO: Findlay High School Clay Target Club season expenses

GIFT: \$3000.00  
FROM: FHS Class of 1968  
TO: Principal account for Trojan Exchange

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

**ACTION ITEMS**

**2018-009-003 Out of State Travel**

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

- Karlene Weiss and Alyson Combs to travel to Washington D.C. from 11/14/18-11/16/18 to attend the National Association for Education of Young Children National Convention.
- Shockwave director, assistants, volunteers and members to travel to Troy, MI February 9, 2019 - February 10, 2019 to participate in a WGI Regional Competition and to travel to Northern Kentucky on April 17, 2019 - April 18, 2019 to compete in the WGI World Championship.
- Kate Murray, Jenna Potteiger and REACH students from Donnell and Glenwood to travel to Northern Kentucky from May 1, 2019 - May 2, 2019 to learn about the Underground Railroad.

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

**2018-009-004 Five Year Forecast**

It was motioned by Mrs. Russel, seconded by Dr. Siebenaler Wilson to approve the Five Year Forecast as shown in **EXHIBIT G**.

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

**REPORTS TO THE BOARD**

Mr. Dell, Director of Transportation, gave a brief report on the transportation department. Mr. Kurt and Ms. Bish gave a report on the first spirit committee meeting.

**REPORTS FROM THE BOARD**

Mrs. Russel gave a brief report on the finance committee meeting and also shared that there will be an enrollment committee meeting in the near future.

**SUPERINTENDENTS COMMENTS**

Mr. Kurt thanked Matt Hull and Stephanie Wendt for agreeing to co-chair the 1.5 Mill Safety and Security levy on the November 6<sup>th</sup> ballot. He stated a community meeting has been scheduled for September 24<sup>th</sup> at 6:30 p.m. in the high school auditorium to discuss this levy and what will be done with the funds if it passes.

**2018-009-005 ADJOURNMENT**

It was motioned by Mrs. Robertson, seconded by Mrs. Russel to adjourn the meeting at 6:59 pm.

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

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
President

NOTE: The next Regular Board meeting will be held Monday, October 8, 2018 at 6:00 PM @ Chamberlin Hill.

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

**2 0 1 9 B u d g e t**

**Fiscal Year Ending  
June 30, 2019**

**Submitted to Board**

**September 2018**

# TABLE OF CONTENTS

PAGE

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



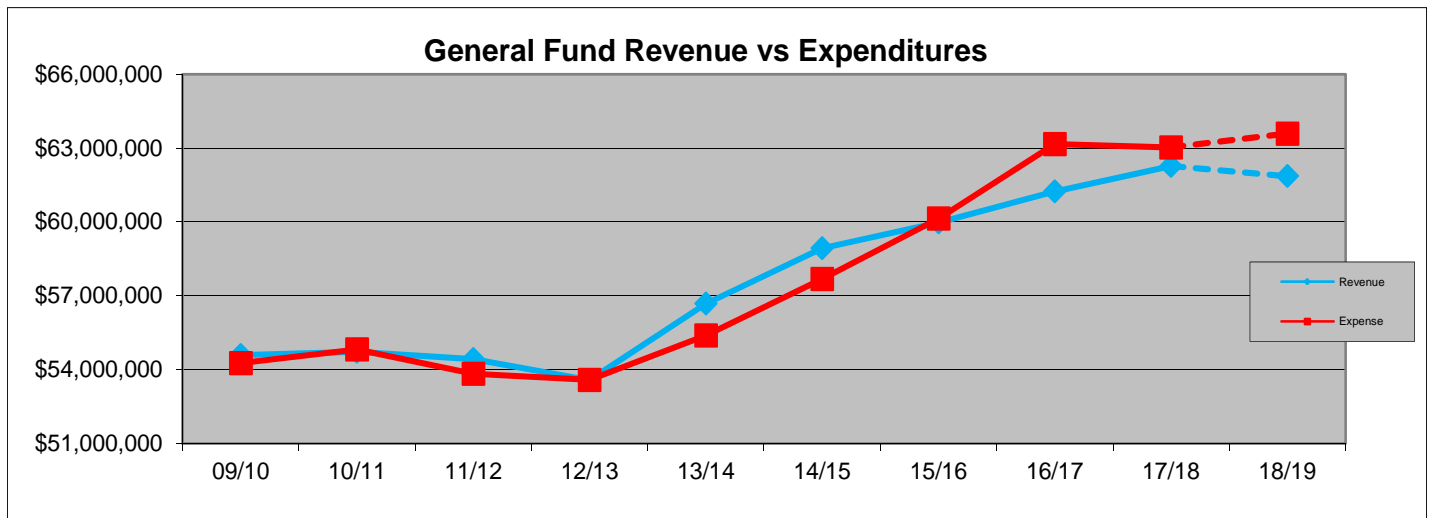
**BOARD OF EDUCATION**

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

**ADMINISTRATION**

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

		REVENUE					
		General Fund					
		2015/16	2016/17	2017/18	Percent	2017/18	2018/19
		Actual	Actual	Actual	to date	Budget	Estimate
<b>Receipts From Local Sources</b>							
1111	Real Estate Tax	25,275,862	26,272,788	26,849,654	99.64%	26,947,433	27,140,861
1120	Personal Property Tax	-	-	-	N/A	-	-
<b>Total Receipts From Local Sources</b>		<b>25,275,862</b>	<b>26,272,788</b>	<b>26,849,654</b>	<b>99.64%</b>	<b>26,947,433</b>	<b>27,140,861</b>
<b>Receipts From State and Federal Sources</b>							
3110	Basic Aid & Special Ed	21,256,110	22,348,776	22,144,613	98.88%	22,395,000	22,485,000
3219-0004	Vocational Allow ance	354,233	475,078	456,020	96.00%	475,000	475,000
3110-0005	Transportation Allow ance	823,571	829,593	787,494	94.88%	830,000	800,000
	<i>Sub-Total SF3</i>	22,433,914	23,653,447	23,388,127	98.68%	23,700,000	23,760,000
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,568,242	1,670,016	1,561,034	97.56%	1,600,000	1,700,000
3130	Rollback and Homestead	6,353,530	5,566,873	5,062,557	103.46%	4,893,280	4,567,557
3134	Utility Reimbursement SB3/287	-	-	-	N/A	-	-
3190	Casino Revenue	276,085	266,639	273,097	103.06%	265,000	275,000
3219	State Reimbursement Spec Ed	84,001	91,472	69,386	81.63%	85,000	50,000
4120/4139	Federal Medicaid/ Stu Intervention	265,860	248,419	233,481	116.74%	200,000	250,000
4130	E-rate (formerly fund 588)	-	-	-	N/A	-	-
3212-9194	Bus Purchase Allow ance	-	-	-	N/A	-	-
<b>Total Receipts From State and Federal Sou</b>		<b>30,981,631</b>	<b>31,496,866</b>	<b>30,587,682</b>	<b>99.49%</b>	<b>30,743,280</b>	<b>30,602,557</b>
<b>Miscellaneous Receipts From Local Sources</b>							
1211	Tuition Parents	1,252	-	-	N/A	-	-
1221	Tuition From Other Districts	101,801	69,889	278,763	398.23%	70,000	280,000
1222	Summer School	19,466	7,201	8,825	58.83%	15,000	15,000
1223	Tuition Special Education	221,952	902,179	592,392	127.40%	465,000	600,000
1224	Tuition Vocational Education	236,521	(16,235)	(29,391)	-58.78%	50,000	30,000
1227	Open Enrollment	1,341,287	1,565,859	1,525,872	95.37%	1,600,000	1,650,000
1410	Interest on Investments	201,957	184,660	207,926	118.82%	175,000	250,000
1740	Class Fees/Parking Fees	7,883	8,112	7,216	80.18%	9,000	9,000
1810	Rental School Property	38,714	22,823	10,461	41.84%	25,000	25,000
1820	Donations	-	2,750	2,021	40.43%	5,000	5,000
1831	Sponsor Fee from FDA	-	-	34,124	N/A	-	50,000
1880/1890	Miscellaneous Fines, Etc.	1,032,994	628,012	1,279,532	255.91%	500,000	950,000
1933	Sale Non-Real Property	60	1,834	30,396	337.73%	9,000	5,000
5300	Prior Years Adjust and Refunds	496,948	87,347	814,181	542.79%	150,000	195,000
<b>Total Miscellaneous Receipts From Local Sources</b>		<b>3,700,834</b>	<b>3,464,431</b>	<b>4,762,319</b>	<b>154.97%</b>	<b>3,073,000</b>	<b>4,064,000</b>
<b>Sub-Total Estimated Revenue</b>		<b>59,958,328</b>	<b>61,234,085</b>	<b>62,199,655</b>	<b>102.36%</b>	<b>60,763,713</b>	<b>61,807,418</b>
5100	Transfer Into General Fund	-	-	-	N/A	-	-
5100-9194	Transfer-In Bus Funds	-	-	-	N/A	-	-
5220-9194	Advances-In Return	-	-	-	N/A	-	-
5220	Advances-In Return	15,000	-	70,000	100.00%	70,000	50,000
<b>Total All Estimated Revenue</b>		<b>59,973,328</b>	<b>61,234,085</b>	<b>62,269,655</b>	<b>102.36%</b>	<b>60,833,713</b>	<b>61,857,418</b>



---

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

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

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

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

---

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

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

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

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

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

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

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

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

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

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

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

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

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

---

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

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

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

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

---

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

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

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

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

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

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

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

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

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

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

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

**Transportation** – Pupil Transportation Services.

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

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

**Architect Services** – Architect Services.

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



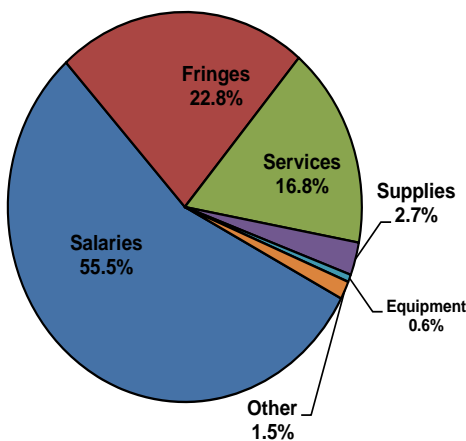
**GENERAL FUND COMPARISON OF EXPENDITURES  
 BY OBJECT**

Object Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate	% of Change
100 Salaries	\$ 31,891,466	\$ 33,373,839	\$ 35,140,672	99.59%	\$ 35,287,000	\$ 35,297,000	0.03%
200 Fringe Benefits	\$ 11,277,411	13,080,082	13,586,892	95.85%	14,175,800	14,523,700	2.45%
400 Contracted Services	\$ 12,535,982	11,730,419	10,188,552	94.81%	10,745,800	10,677,300	-0.64%
500 Materials and Supplies	\$ 2,308,583	2,261,318	1,989,023	93.67%	2,123,368	1,732,303	-18.42%
600/700 Capital Outlay	\$ 1,341,713	1,880,068	351,443	49.33%	712,500	396,500	-44.35%
800 Other	\$ 785,176	768,924	770,534	89.68%	859,250	829,750	-3.43%
900 Transfers, Advances & Refunds	\$ -	70,000	1,000,760	85.94%	1,164,500	124,500	-89.31%
<b>Total Expenditures</b>	<b>\$ 60,140,332</b>	<b>\$ 63,164,649</b>	<b>\$ 63,027,878</b>	<b>96.86%</b>	<b>\$ 65,068,218</b>	<b>\$ 63,581,053</b>	<b>-2.29%</b>

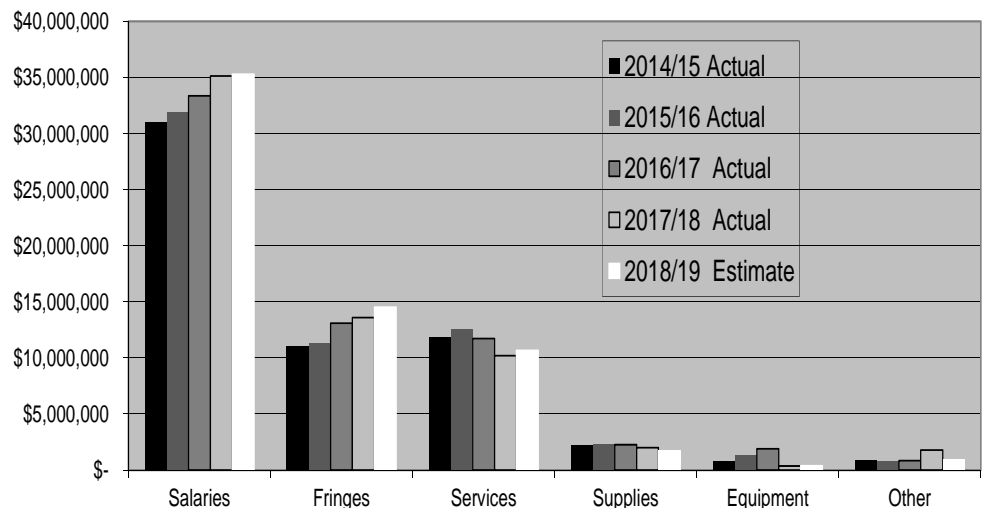
**GENERAL FUND COMPARISON OF EXPENDITURES  
 BY FUNCTION**

Funct Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate	% of Change
1100 Instruction	\$ 23,969,000	\$ 25,398,120	\$ 25,243,434	97.33%	\$ 25,936,965	\$ 25,405,000	-2.05%
1200 Special Instruction	6,613,265	7,339,001	8,023,525	100.12%	8,014,200	8,303,400	3.61%
1300 Vocational Instruction	2,911,941	3,193,555	2,963,187	95.94%	3,088,500	3,075,000	-0.44%
1900 Other Instruction	5,900,488	6,449,457	6,036,328	92.71%	6,511,000	6,335,000	-2.70%
2100 Support Services - Pupil	2,540,476	2,709,161	2,987,705	100.13%	2,983,800	3,130,000	4.90%
2200 Support Services - Instructional	1,891,230	2,171,825	2,096,661	95.11%	2,204,500	2,185,000	-0.88%
2300 Board of Education	174,145	192,177	198,067	98.79%	200,500	207,500	3.49%
2400 Administration	4,266,717	4,154,685	4,244,844	98.68%	4,301,800	4,419,800	2.74%
2500 Fiscal Services	1,275,525	1,317,231	1,361,783	94.28%	1,444,350	1,402,550	-2.89%
2700 Operation and Maintenance	7,448,910	6,261,335	5,317,623	98.44%	5,401,903	5,228,403	-3.21%
2800 Transportation	2,161,893	2,793,742	2,423,373	92.61%	2,616,800	2,553,000	-2.44%
2900 Informational Services	48,802	152,113	162,506	88.80%	183,000	188,000	2.73%
4100 Extra-Curr. Act.-Academic	169,701	146,346	153,355	88.34%	173,600	166,600	-4.03%
4500 Extra-Curr. Act.-Sports	685,028	709,402	741,387	100.00%	741,400	770,900	3.98%
4600 Extra-Curr. Act.-School/Public	72,065	79,395	73,339	90.10%	81,400	81,400	0.00%
5300 Architect Services	11,146	27,106	-	0.00%	20,000	5,000	-75.00%
6100 Debt Service	-	-	-	N/A	-	-	N/A
7200 Transfers	-	-	1,000,000	95.24%	1,050,000	50,000	-95.24%
7400 Advances	-	70,000	-	0.00%	90,000	50,000	-44.44%
7500 Refund of Prior Year	-	-	760	3.10%	24,500	24,500	0.00%
<b>Total Expenditures</b>	<b>\$ 60,140,332</b>	<b>\$ 63,164,649</b>	<b>\$ 63,027,878</b>	<b>96.86%</b>	<b>\$ 65,068,218</b>	<b>\$ 63,581,053</b>	<b>-2.29%</b>

**2018/19 Budget  
 Total = \$63,581,053**



**Expenditure Comparison by Objects**



**GENERAL FUND**

**Instruction**

**Regular Instruction - 1100**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$15,761,394	\$16,071,098	\$16,998,782	100.03%	\$16,993,000	\$16,716,000
211/221	Retirement	2,251,750	2,379,590	2,516,933	98.74%	2,549,000	2,475,000
232	Bring Your Own Device Payments to Employees	N/A	54,000	30,000	20.00%	150,000	-
240-259	Insurance Benefits	2,939,553	3,740,488	3,609,574	88.58%	4,075,000	4,305,000
260	Worker's Compensation	73,605	147,819	121,792	202.99%	60,000	90,000
281	Unemployment	298	5,138	-	0.00%	20,000	20,000
410	District Copiers/Substitutes/Other Contracts	790,217	973,111	784,377	95.66%	820,000	790,000
423	District Educational Repairs	20,668	33,302	44,374	59.17%	75,000	75,000
430/431	Mileage /Travel	14,536	13,553	2,557	17.04%	15,000	15,000
432	Districtwide/Bldg Professional Development	39,083	38,670	43,744	72.91%	60,000	55,000
441/449	Telephones	95,199	106,188	92,690	185.38%	50,000	50,000
472	Credit Recovery @ FHS	2,774	535	-	0.00%	35,000	5,000
510/511	Educational Supplies	287,614	272,807	309,380	91.92%	336,579	263,000
510	Technology Supplies (formerly e-rate fund 588)	27,172	19,421	36,655	85.24%	43,000	40,000
516	Computer Software & Licenses	345,886	302,875	279,302	285.00%	98,000	98,000
520	Textbooks (Curriculum Dept.)	434,645	334,474	95,358	145.84%	65,386	30,000
521/525	FCS Online & Findlay Learning Center Curriculum	81,315	64,097	41,288	36.86%	112,000	50,000
551	Educational Supplies - Waived Fees	94,150	90,505	75,985	79.98%	95,000	93,000
640	Enhance Classroom Technology	709,140	750,451	160,642	56.37%	285,000	235,000
<b>Total Regular Instruction - 1100</b>		<b>\$23,969,000</b>	<b>\$25,398,120</b>	<b>\$25,243,434</b>	<b>97.33%</b>	<b>\$25,936,965</b>	<b>\$25,405,000</b>

**Special Instruction - 1200**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 4,760,505	\$ 5,096,542	\$ 5,614,099	99.49%	\$ 5,643,000	\$ 5,911,000
211/221	Retirement	680,785	766,393	839,302	96.25%	872,000	840,000
240-259	Insurance Benefits	820,043	1,041,095	1,195,795	110.21%	1,085,000	1,207,000
260	Worker's Compensation	24,243	-	24,172	161.15%	15,000	20,000
410/413	Contracted Services	238,680	347,780	249,493	83.72%	298,000	243,000
423	District Educational Repairs	579	727	732	48.77%	1,500	1,000
425	Rentals	4,620	4,200	2,165	39.36%	5,500	5,500
432	Professional Meetings	6,117	10,857	7,886	131.43%	6,000	5,000
431/439	Mileage/Travel	498	343	484	40.32%	1,200	900
441/449	Telephones	35,590	39,639	33,096	94.56%	35,000	30,000
510	Educational Supplies	38,311	31,425	56,302	140.75%	40,000	30,000
640	New Equipment	3,294	-	-	0.00%	12,000	10,000
<b>Total Special Instruction - 1200</b>		<b>\$ 6,613,265</b>	<b>\$ 7,339,001</b>	<b>\$ 8,023,525</b>	<b>100.12%</b>	<b>\$ 8,014,200</b>	<b>\$ 8,303,400</b>

**GENERAL FUND**

**Instruction**

**Vocational Instruction - 1300**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 1,600,475	\$ 1,744,251	\$ 1,694,491	99.44%	\$ 1,704,000	\$ 1,725,000
211/221	Retirement	224,264	242,341	248,547	101.86%	244,000	250,000
240/249	Insurance Benefits	297,143	358,694	387,816	107.73%	360,000	400,000
260	Worker's Compensation	6,965	-	7,973	132.88%	6,000	6,000
410/418	Contracted Services/Legal Services	118,072	145,976	176,614	178.40%	99,000	152,000
423	<sup>(1)</sup> District Educational Repairs	1,049	10,238	7,458	49.72%	15,000	8,000
426	FCS Share of Millstream Rent for fund 034	120,600	117,075	114,000	90.84%	125,500	115,000
439	<sup>(1)</sup> Professional Meeting/Travel	41,103	41,975	40,719	101.80%	40,000	39,000
441	<sup>(1)</sup> Telephones	52,612	58,598	48,925	97.85%	50,000	50,000
510	<sup>(1)</sup> Educational Supplies	152,498	183,402	138,830	73.07%	190,000	154,500
520	<sup>(1)</sup> Textbooks	32,838	75,215	82,617	78.68%	105,000	50,500
640/740	<sup>(1)</sup> New Equipment	264,321	215,789	15,198	10.13%	150,000	125,000
<b>Total Vocational Instruction - 1300</b>		<b>\$ 2,911,941</b>	<b>\$ 3,193,555</b>	<b>\$ 2,963,187</b>	<b>95.94%</b>	<b>\$ 3,088,500</b>	<b>\$ 3,075,000</b>

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

**Other Instruction - 1900**

*Includes instruction not defined previously.*

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Intervention Internal Block Grant Salaries	\$ 76,135	\$ 135,704	\$ 111,173	41.95%	\$ 265,000	\$ -
200	Intervention Internal Block Grant Benefits	4,195	17,558	14,504	31.53%	46,000	-
500	Intervention Internal Block Grant Supplies	9,131	38,623	14,692	58.77%	25,000	-
400	Intervention Internal Block Grant Purch Svcs	8,854	-	-	0.00%	15,000	-
471	Tuition - Other Districts Within the State	933,160	794,268	1,057,701	107.93%	980,000	1,050,000
474	Tuition - Excess Cost for Special Ed.	324,327	599,546	327,955	109.32%	300,000	320,000
475	Payments - Special Education within District	88,160	52,769	168,126	140.11%	120,000	175,000
477	Payments - Open Enrollment Program	2,452,929	2,680,518	2,709,205	96.76%	2,800,000	2,800,000
478	Payments - Community Schools	1,942,018	1,925,391	1,522,292	86.99%	1,750,000	1,800,000
479	Payments - Post Secondary Option	61,580	205,081	110,680	52.70%	210,000	190,000
<b>Total Other Instruction - 1900</b>		<b>\$5,900,488.09</b>	<b>\$ 6,449,457</b>	<b>\$ 6,036,328</b>	<b>92.71%</b>	<b>\$ 6,511,000</b>	<b>\$ 6,335,000</b>

**SUPPORT SERVICES - PUPIL**

**Guidance Services - 2120**

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

<b>Object</b>	<b>Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2017/18 Budget</b>	<b>2018/19 Estimate</b>
100	Salaries	\$ 782,308	\$ 810,423	\$ 854,472	106.15%	\$ 805,000	\$ 840,000
211/221	Retirement	101,907	120,229	131,223	107.56%	122,000	130,000
240-259	Insurance Benefits	135,044	160,508	209,532	113.26%	185,000	225,000
260	Worker's Compensation	3,403	-	-	0.00%	3,800	1,000
416	Scheduling (A-site Services)	54,428	76,403	109,229	136.54%	80,000	80,000
431	Travel	337	425	255	36.37%	700	700
432	Professional Meetings	-	-	-	0.00%	500	500
441	Telephone	24,758	27,575	23,023	85.27%	27,000	27,000
510	Supplies	3,193	2,496	2,531	84.37%	3,000	2,500
<b>Total Guidance Services - 2120</b>		<b>\$1,105,378</b>	<b>\$1,198,058</b>	<b>\$1,330,265</b>	<b>108.42%</b>	<b>\$1,227,000</b>	<b>\$1,306,700</b>

**Health Services - 2130**

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

<b>Object</b>	<b>Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2017/18 Budget</b>	<b>2018/19 Estimate</b>
100	Salaries	\$ 206,219	\$ 231,210	\$ 268,459	96.22%	\$ 279,000	\$ 280,000
211/221	Retirement	28,868	27,333	31,775	105.92%	30,000	33,000
240-259	Insurance Benefits	3,103	3,486	4,013	59.02%	6,800	5,000
260	Worker's Compensation	886	-	-	0.00%	1,000	1,000
430/441	Professional Development/Telephone	7,936	8,617	7,195	102.78%	7,000	7,000
514	Supplies	2,408	2,588	2,623	100.89%	2,600	2,500
<b>Total Health Services - 2130</b>		<b>\$ 249,420</b>	<b>\$ 273,235</b>	<b>\$ 314,065</b>	<b>96.22%</b>	<b>\$ 326,400</b>	<b>\$ 328,500</b>

**Psychological Services - 2140**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 209,330	\$ 219,176	\$ 299,977	102.38%	\$ 293,000	\$ 303,000
211/221	Retirement	38,512	30,831	42,751	106.88%	40,000	45,000
240-259	Insurance Benefits	68,604	67,445	87,634	94.23%	93,000	88,000
260	Worker's Compensation	1,201	(127)	-	0.00%	1,200	500
410	Contracted Services	77,065	79,916	84,248	101.50%	83,000	85,000
431	Travel	1,254	1,290	979	44.48%	2,200	1,300
432	Professional Meetings	1,368	1,071	-	0.00%	1,500	1,000
441/449	Telephone/Cellular phones	15,474	17,234	14,390	119.91%	12,000	12,000
510	Supplies	50,330	39,402	28,053	62.34%	45,000	30,000
640	New Equipment	-	-	-	N/A	-	-
<b>Total Psychological Services - 2140</b>		<b>\$ 463,138</b>	<b>\$ 456,237</b>	<b>\$ 558,030</b>	<b>97.75%</b>	<b>\$ 570,900</b>	<b>\$ 565,800</b>

**Speech and Hearing Services - 2150**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 391,089	\$ 426,922	\$ 399,780	86.91%	\$ 460,000	\$ 465,000
211	Retirement	50,939	60,752	57,761	96.27%	60,000	66,000
240-249	Insurance Benefits	68,786	104,510	132,408	103.44%	128,000	135,000
260	Worker's Compensation	1,723	-	-	0.00%	1,800	1,800
410/413	Audiologist Services (non-residents)	20,162	22,877	28,516	114.06%	25,000	78,500
431/432	Travel/Professional Meetings	3,023	2,249	27	0.90%	3,000	2,000
510	Supplies	4,898	3,523	2,533	84.42%	3,000	2,000
640	New Equipment	-	-	-	N/A	-	-
<b>Total Speech and Hearing Services - 2150</b>		<b>\$ 540,620</b>	<b>\$ 620,835</b>	<b>\$ 621,024</b>	<b>91.22%</b>	<b>\$ 680,800</b>	<b>\$ 750,300</b>

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

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 104,043	\$ 124,863	\$ 126,614	102.94%	\$ 123,000	\$ 132,000
221	Retirement	14,634	15,168	15,544	77.72%	20,000	20,000
250-259	Insurance Benefits	16,489	19,881	21,475	76.70%	28,000	24,000
260	Worker's Compensation	408	-	-	0.00%	500	500
415/439/449	Contracted Services/Cell phones	46,240	885	687	9.82%	7,000	2,000
510	Supplies	107	-	-	0.00%	200	200
<b>Total Attend./Substance Abuse Services - 2170/2180</b>		<b>\$ 181,920</b>	<b>\$ 160,796</b>	<b>\$ 164,320</b>	<b>91.95%</b>	<b>\$ 178,700</b>	<b>\$ 178,700</b>

<b>TOTAL SUPPORT SERVICES - PUPIL - 2100's</b>		<b>\$2,540,476</b>	<b>\$2,709,161</b>	<b>\$2,987,705</b>	<b>100.13%</b>	<b>\$2,983,800</b>	<b>\$3,130,000</b>
--	--	--------------------	--------------------	--------------------	----------------	--------------------	--------------------

**SUPPORT SERVICES - INSTRUCTIONAL**

**Instructional Staff Services - 2210**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
111/141	Supervisors/Aides Salary	\$ 335,936	\$ 455,169	\$ 378,075	85.15%	\$ 444,000	\$ 449,000
211/221	Retirement	79,242	84,324	59,072	62.18%	95,000	96,000
231/239	FEA Tuition/Professional Dues	211,920	212,278	210,219	95.99%	219,000	215,000
240-259	Insurance Benefits	42,835	59,766	40,226	64.88%	62,000	67,000
260	Worker's Compensation	1,963	-	-	0.00%	2,200	1,000
410	Millstream Contract/ESC Excess Costs	225,874	294,708	280,404	112.16%	250,000	225,000
412	District In-Service	6,681	11,317	9,142	46.64%	19,600	9,600
431	Travel	1,974	1,629	1,167	33.33%	3,500	1,500
432/439	Professional Meeting	493	474	2,290	114.48%	2,000	2,500
441/449	Telephones/Cellular phones	4,300	8,617	7,195	102.78%	7,000	7,000
510	Supplies	1,980	1,798	869	28.97%	3,000	2,000
<b>Total Instructional Staff Services - 2210</b>		<b>\$ 913,197</b>	<b>\$ 1,130,081</b>	<b>\$ 988,658</b>	<b>89.29%</b>	<b>\$ 1,107,300</b>	<b>\$ 1,075,600</b>

**Educational Media Services - 2220**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 284,879	\$ 317,057	\$ 325,794	99.63%	\$ 327,000	\$ 331,000
211/221	Retirement	39,911	39,209	40,654	96.79%	42,000	43,000
240-259	Insurance Benefits	55,766	69,260	86,024	114.70%	75,000	92,000
260	Worker's Compensation	1,404	-	-	0.00%	1,800	1,000
432	Professional Meetings	-	-	-	0.00%	400	400
441	Telephones	7,737	8,617	7,195	102.78%	7,000	7,000
530	Supplies	32,691	29,178	31,535	87.60%	36,000	26,000
640	Audio Visual/New Equipment	9,494	8,294	8,050	84.74%	9,500	9,500
<b>Total Educational Media - 2220</b>		<b>\$ 431,883</b>	<b>\$ 471,616</b>	<b>\$ 499,252</b>	<b>100.11%</b>	<b>\$ 498,700</b>	<b>\$ 509,900</b>

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

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 378,564	\$ 397,180	\$ 416,545	102.85%	\$ 405,000	\$ 410,000
211/221	Retirement	83,048	88,235	98,369	99.36%	99,000	99,000
240-260	Insurance Benefits/Worker's Comp	72,428	77,775	81,279	91.32%	89,000	85,000
439	Tech Dept. Prof Development	12,110	6,939	12,560	228.36%	5,500	5,500
<b>Total Other Support Services - 2240 &amp; 2290</b>		<b>\$ 546,150</b>	<b>\$ 570,128</b>	<b>\$ 608,752</b>	<b>101.71%</b>	<b>\$ 598,500</b>	<b>\$ 599,500</b>
<b>TOTAL SUPPORT SERVICES - INSTR. - 2200's</b>		<b>\$ 1,891,230</b>	<b>\$ 2,171,825</b>	<b>\$ 2,096,661</b>	<b>95.11%</b>	<b>\$ 2,204,500</b>	<b>\$ 2,185,000</b>

**Board of Education - 2310**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
418	Legal Service	\$ 61,858	\$ 101,701	\$ 94,641	145.60%	\$ 65,000	\$ 85,000
439	Service Fund	4,136	2,223	2,123	11.47%	18,500	18,500
446	Advertising	13,076	11,576	16,252	92.87%	17,500	17,500
460	Printing	3,010	1,987	740	29.58%	2,500	2,500
510	Supplies (formerly Goal 2/Virtues)	807	329	340	33.95%	1,000	1,000
841	Memberships and Fees/Civil Service Fee	41,346	39,507	42,305	84.61%	50,000	40,000
846	Election Expense	14,503	-	11,198	74.65%	15,000	12,000
847	Advertising Delinquent Taxes	1,606	1,026	2,078	83.11%	2,500	2,500
851/864	Liability Insurance	25,900	25,997	28,391	101.40%	28,000	28,000
870	Taxes and Assessments (HS project)	7,903	7,831	-	0.00%	500	500
<b>Total Board of Education - 2300</b>		<u>\$ 174,145</u>	<u>\$ 192,177</u>	<u>\$ 198,067</u>	<u>98.79%</u>	<u>\$ 200,500</u>	<u>\$ 207,500</u>

**Executive Administrative Services - 2410**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Expense	2018/19 Estimate
100	Salaries	\$ 466,766	\$ 399,011	\$ 459,704	105.20%	\$ 437,000	\$ 510,000
211/221	Retirement	100,691	99,174	119,376	113.69%	105,000	125,000
239-259	Insurance & Other Benefits	66,247	71,310	71,655	89.57%	80,000	80,000
260	Worker's Compensation	1,933	-	-	0.00%	2,000	1,000
410	Copiers/Postage Meter/UPS	155,313	38,306	33,692	48.13%	70,000	55,000
415	Consultants (includes BWC Coordinator)	72,759	58,704	18,197	60.66%	30,000	20,000
431	Mileage/Travel	3,602	2,642	2,388	68.23%	3,500	3,500
432	Professional Meetings	6,614	10,668	8,700	111.54%	7,800	7,800
441/443/449	Telephone/Postage/Cellular phones	18,380	23,443	19,750	98.75%	20,000	20,000
512	Supplies and Materials	7,868	3,057	4,305	53.82%	8,000	7,000
640/740	Replacement Equipment	3,950	(95)	-	0.00%	2,000	2,000
850	Bond	-	-	-	N/A	-	-
<b>Total Executive Administrative Services - 2410</b>		<u>\$ 904,123</u>	<u>\$ 706,220</u>	<u>\$ 737,767</u>	<u>96.40%</u>	<u>\$ 765,300</u>	<u>\$ 831,300</u>

**Administrative Principals and Offices - 2420**

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

<b>Object</b>	<b>Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2017/18 Budget</b>	<b>2018/19 Estimate</b>
111/131	Principal/Secretary Salaries	\$1,911,154	\$2,013,988	\$2,232,414	100.11%	\$2,230,000	\$2,285,000
211/221	Retirement	468,178	507,075	579,564	106.24%	545,500	591,000
231/239	Tuition/Professional Dues	9,699	8,261	4,747	52.75%	9,000	9,000
240-259	Insurance Benefits	421,598	483,980	511,339	95.58%	535,000	550,000
260	Worker's Compensation	9,163	-	-	0.00%	9,500	1,000
410	Contracted Services	332,012	272,187	38,771	70.49%	55,000	10,000
431	Mileage/Travel	118	651	-	0.00%	500	500
432	Professional Meetings	2,751	6,522	5,727	40.91%	14,000	10,000
441/449	Telephones/Cellular phones	90,945	97,999	77,706	129.51%	60,000	60,000
443	Postage	9,972	14,663	7,953	39.76%	20,000	20,000
512	Supplies	51,471	40,138	48,856	99.71%	49,000	47,000
640	New Equipment	55,532	3,000	-	0.00%	9,000	5,000
<b>Total Administrative Principals and Offices - 2420</b>		<u>\$3,362,594</u>	<u>\$3,448,465</u>	<u>\$3,507,077</u>	99.17%	<u>\$3,536,500</u>	<u>\$3,588,500</u>
<b>TOTAL ADMINISTRATION - 2400's</b>		<u>\$4,266,717</u>	<u>\$4,154,685</u>	<u>\$4,244,844</u>	98.68%	<u>\$4,301,800</u>	<u>\$4,419,800</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.*

<b>Object</b>	<b>Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2017/18 Budget</b>	<b>2018/19 Estimate</b>
141	Salaries	\$ 362,079	\$ 372,752	\$ 414,642	97.33%	\$ 426,000	\$ 405,000
221	Retirement	78,296	74,151	78,395	82.52%	95,000	85,000
250-259	Insurance Benefits	77,144	89,438	97,428	91.05%	107,000	105,000
260	Worker's Compensation	1,646	-	-	0.00%	1,800	1,000
410/418	Contracted Services/Audit/Fixed Assets	73,103	96,428	84,292	98.01%	86,000	89,000
433/434	Mileage/Travel	2,689	3,440	2,318	82.78%	2,800	2,800
441	Telephones	3,451	7,131	10,073	125.91%	8,000	8,000
510	Office Supplies	6,374	4,629	5,958	85.12%	7,000	6,000
640	New Equipment	3,592	-	3,824	76.48%	5,000	5,000
844	County Bd of Ed (SF3 offset)	45,044	42,565	41,543	83.09%	50,000	45,000
845	Auditor and Treasurer Fee	621,357	626,697	623,311	95.16%	655,000	650,000
853	Fiscal Services Bond	750	-	-	0.00%	750	750
<b>Total Fiscal Services - 2500</b>		<u>\$1,275,525</u>	<u>\$1,317,231</u>	<u>\$1,361,783</u>	94.28%	<u>\$1,444,350</u>	<u>\$1,402,550</u>



**Operations and Maintenance - 2700**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
<b>BOARD ACCOUNTS:</b>							
141	Salaries	\$ 2,214,979	\$ 2,331,770	\$ 2,261,743	106.74%	\$ 2,119,000	\$ 2,170,000
221	Retirement	371,349	351,124	363,873	103.96%	350,000	360,000
250-259	Insurance Benefits	565,531	650,033	666,309	107.47%	620,000	690,000
260	Worker's Compensation	21,865	-	-	0.00%	25,000	25,000
282	Unemployment Comp.	-	164	539	2.70%	20,000	15,000
424	Property Insurance	92,257	92,457	94,327	89.84%	105,000	105,000
426	Lease of FHS Addition (through 2014)	-	-	-	N/A	-	-
441/449	Telephone/Cellular phones	31,208	35,551	27,581	110.33%	25,000	25,000
451	Electricity	799,058	778,128	840,789	120.98%	695,000	750,000
452	Water and Sewage	97,507	103,480	95,481	89.23%	107,000	100,000
453	Fuel - Natural Gas	120,796	112,485	148,116	98.74%	150,000	145,000
853/890	Bond/District Safety Program	9,246	2,948	2,167	7.22%	30,000	25,000
<b>Sub-Total Board Accounts</b>		<u>4,323,796</u>	<u>4,458,139</u>	<u>4,500,925</u>	<u>106.00%</u>	<u>4,246,000</u>	<u>4,410,000</u>
<b>OPERATION ACCOUNTS:</b>							
410	Maintenance & District Project Contracts	2,250,361	559,186	154,319	88.18%	175,000	41,000
415	Maint. Suprvsr thru ESC & Cenergistic	210,354	222,298	224,222	100.64%	222,800	227,800
420	Laundry/Mats	12,926	14,563	15,182	101.21%	15,000	15,000
422	Trash	31,942	32,614	32,851	96.62%	34,000	34,000
423	Building/Equipment Repair	19,340	27,742	(189,952)	-633.17%	30,000	30,000
425	Rentals	19,635	17,662	19,450	97.25%	20,000	20,000
426	Lease of part of Admin Offices	-	88,125	67,500	100.00%	67,500	67,500
431	Mileage	7,298	6,944	6,715	83.94%	8,000	7,500
434	Professional Meetings	2,387	582	875	43.75%	2,000	1,500
510	FHS Security & Parking Supplies	1,189	1,415	966	73.74%	1,310	983
511	Office Supplies	1,179	3,754	2,145	97.52%	2,200	2,527
516	Cenergistics Software	6,650	6,650	2,593	100.00%	2,593	2,593
570	Custodial Supplies	88,567	75,794	77,232	83.04%	93,000	85,000
571	Grounds Supplies	43,956	53,795	39,113	60.17%	65,000	55,000
572	Building Supplies	119,198	161,315	143,296	81.88%	175,000	160,000
573	Equipment Supplies	9,531	10,609	17,353	231.37%	7,500	8,000
580	Vehicle Supplies/Fuel	41,212	45,915	39,108	48.89%	80,000	60,000
620	District Building Projects	114,923	457,758	158,440	105.63%	150,000	-
640/650	New Equipment/Vehicles	144,467	16,474	5,290	105.80%	5,000	-
<b>Sub-Total Operation Accounts</b>		<u>3,125,114</u>	<u>1,803,196</u>	<u>816,699</u>	<u>70.65%</u>	<u>1,155,903</u>	<u>818,403</u>
<b>Total Operations and Maintenance - 2700</b>		<u>\$ 7,448,910</u>	<u>\$ 6,261,335</u>	<u>\$ 5,317,623</u>	<u>98.44%</u>	<u>\$ 5,401,903</u>	<u>\$ 5,228,403</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.*

<b>Object</b>	<b>Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2017/18 Budget</b>	<b>2018/19 Estimate</b>
141	Salaries	\$1,293,173	\$1,379,587	\$1,411,667	98.03%	\$1,440,000	\$1,457,000
221	Retirement	207,262	213,880	227,480	101.10%	225,000	228,000
250-259	Insurance Benefits	282,540	351,971	322,757	92.22%	350,000	355,000
260	Worker's Compensation	5,951	-	-	0.00%	9,000	9,000
410	Contract Services	1,358	9,745	9,464	189.28%	5,000	5,000
413	Medical Inspections	9,493	10,880	8,044	67.04%	12,000	12,000
423	Repairs to Buses	(5,460)	(373)	-	0.00%	25,000	25,000
424	Insurance	24,800	24,996	26,050	104.20%	25,000	25,000
425	Lease Payment/Rental of Vans	-	-	-	N/A	-	-
431	Mileage	-	777	69	13.74%	500	500
439	Professional Meetings	3,398	2,954	3,290	82.24%	4,000	3,500
440	Van Certifications/License Renewal	775	835	512	20.49%	2,500	2,000
441/449	Telephones/Cellular phones	1,445	2,257	4,865	121.64%	4,000	4,000
481	Contract Transportation	5,744	5,825	-	0.00%	8,800	6,000
511/581	Materials for Buses	192,425	202,938	205,791	105.53%	195,000	195,000
582/583	Fuel/Tires	138,988	159,074	203,384	88.43%	230,000	225,000
640	Capital Outlay (Van or Bus Replacement)	-	189,900	-	N/A	-	-
660 (9194)	Bus Replacement	-	238,497	-	0.00%	80,000	-
890	Bus Driver Abstract	-	-	-	0.00%	1,000	1,000
<b>Total Transportation - 2800</b>		<b>\$2,161,893</b>	<b>\$2,793,742</b>	<b>\$2,423,373</b>	<b>92.61%</b>	<b>\$2,616,800</b>	<b>\$2,553,000</b>

**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.*

<b>Object</b>	<b>Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2017/18 Budget</b>	<b>2018/19 Estimate</b>
141	Salaries (Partial State Funds EMIS)	\$ 29,835	\$ 92,144	\$ 97,152	93.42%	\$ 104,000	\$ 106,000
221	Retirement	9,992	26,531	29,544	113.63%	26,000	27,000
250-259	Insurance Benefits	4,146	20,173	21,698	120.54%	18,000	21,000
260	Worker's Compensation	390	-	-	0.00%	1,000	1,000
410	Printing-Calendar & Brochures & Forms	-	6,816	12,665	72.37%	17,500	17,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	4,439	4,669	-	0.00%	10,500	10,500
431	Mileage/Professional Development	-	1,705	1,417	70.85%	2,000	2,000
512	Supplies for Publications	-	75	30	0.75%	4,000	3,000
640	Equipment	-	-	-	N/A	-	-
<b>Total Informational Services - 2900</b>		<b>\$ 48,802</b>	<b>\$ 152,113</b>	<b>\$ 162,506</b>	<b>88.80%</b>	<b>\$ 183,000</b>	<b>\$ 188,000</b>

**EXTRA CURRICULAR ACTIVITIES**

**Academic and Subject Oriented - 4100**

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

<b>Object</b>	<b>Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2017/18 Budget</b>	<b>2018/19 Estimate</b>
113	Supplemental Salaries	\$ 103,014	\$ 107,660	\$ 115,811	96.51%	\$ 120,000	\$ 118,000
211/221	Retirement	14,167	14,835	16,370	99.21%	16,500	16,000
240-259	Insurance Benefits	1,459	1,499	1,632	32.64%	5,000	2,000
260	Worker's Compensation	540	-	-	0.00%	600	600
640	Equipment	33,000	-	-	0.00%	5,000	5,000
891	Student Activity Payments	17,521	22,351	19,542	73.74%	26,500	25,000
<b>Total Academic and Subject Oriented - 4100</b>		<u>\$ 169,701</u>	<u>\$ 146,346</u>	<u>\$ 153,355</u>	<u>88.34%</u>	<u>\$ 173,600</u>	<u>\$ 166,600</u>

**Sports-Oriented - 4500**

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

<b>Object</b>	<b>Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2017/18 Budget</b>	<b>2018/19 Estimate</b>
113	Supplemental Salaries	\$ 567,795	\$ 593,441	\$ 609,616	99.94%	\$ 610,000	\$ 624,000
211/221	Retirement	92,809	97,251	102,492	101.48%	101,000	110,000
240-259	Insurance Benefits	7,895	8,369	8,721	54.50%	16,000	15,000
260	Worker's Compensation	2,729	-	-	0.00%	2,500	1,000
282	Unemployment	-	-	127	14.07%	900	900
410/441	Contracted Services/Telephone	13,799	10,341	20,432	185.74%	11,000	20,000
<b>Total Sports Oriented Activities - 4500</b>		<u>\$ 685,028</u>	<u>\$ 709,402</u>	<u>\$ 741,387</u>	<u>100.00%</u>	<u>\$ 741,400</u>	<u>\$ 770,900</u>

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

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

<b>Object</b>	<b>Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>Percent to date</b>	<b>2017/18 Budget</b>	<b>2018/19 Estimate</b>
113	Supplemental Salaries	\$ 51,794	\$ 53,894	\$ 49,663	82.77%	\$ 60,000	\$ 60,000
211/221	Retirement	7,142	7,390	7,077	78.63%	9,000	9,000
240-259	Insurance Benefits	939	9,494	9,404	470.22%	2,000	2,000
260	Worker's Compensation	239	-	-	0.00%	400	400
410/441	Contracted Services/Telephone	11,951	8,617	7,195	71.95%	10,000	10,000
853	Miscellaneous Objects	-	-	-	N/A	-	-
<b>Total School and Public Activities - 4600</b>		<u>\$ 72,065</u>	<u>\$ 79,395</u>	<u>\$ 73,339</u>	<u>90.10%</u>	<u>\$ 81,400</u>	<u>\$ 81,400</u>

**Architect Services - 5300**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
423	Fee	\$ 11,146	\$ 27,106	\$ -	0.00%	\$ 20,000	\$ 5,000
<b>Total Site and Architect - 5300</b>		<u>\$ 11,146</u>	<u>\$ 27,106</u>	<u>\$ -</u>	0.00%	<u>\$ 20,000</u>	<u>\$ 5,000</u>

**Debt Service - 6100**

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
814	HB264 Loan Principal through Nov. 2010	\$ -	\$ -	\$ -	N/A	\$ -	\$ -
824	HB264 Loan Interest at 4.297%	-	-	-	N/A	-	-
<b>Total Debt Service - 6100</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A	<u>\$ -</u>	<u>\$ -</u>

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

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
910	Transfers (Press Box 007-9130)	\$ -	\$ -	-	N/A	\$ -	\$ -
	Transfers (PI 003-9031)	-	-	-	N/A	-	-
	Transfers (EMIS 432-9004)	-	-	-	N/A	-	-
	Transfers (Misc)	-	-	1,000,000	95.24%	1,050,000	50,000
	<i>Sub-Total Transfers</i>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	95.24%	<u>1,050,000</u>	<u>50,000</u>
920	Advances (PI 003-9031 or 9030)	-	-	-	N/A	-	-
	Advances (Donnell Field 007-9080)	-	-	-	N/A	-	-
	Advances (Food Service 006-9060)	-	-	-	0.00%	30,000	20,000
	Advances (Millstream 014)	-	-	-	N/A	-	-
	Advances (Flood Fund 014-9140)	-	-	-	N/A	-	-
	Advances (State & Federal Funds)	-	70,000	-	0.00%	60,000	30,000
	<i>Sub-Total Advances</i>	<u>-</u>	<u>70,000</u>	<u>-</u>	0.00%	<u>90,000</u>	<u>50,000</u>
930	Refund of Prior Year Receipt	-	-	760	3.10%	24,500	24,500
<b>Total Transfers, Advances &amp; Refund - 7000</b>		<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ 1,000,760</u>	85.94%	<u>\$ 1,164,500</u>	<u>\$ 124,500</u>
<b>GRAND TOTAL GENERAL FUND</b>		<u>\$ 60,140,332</u>	<u>\$ 63,164,649</u>	<u>\$ 63,027,878</u>	96.86%	<u>\$ 65,068,218</u>	<u>\$ 63,581,053</u>

**GENERAL FUND APPROPRIATIONS BY FUNCTION**

Function	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
1100	Instruction	\$ 23,969,000	\$ 25,398,120	\$ 25,243,434	97.33%	\$ 25,936,965	\$ 25,405,000
1200	Special Instruction	6,613,265	7,339,001	8,023,525	100.12%	8,014,200	8,303,400
1300	Vocational Instruction	2,911,941	3,193,555	2,963,187	95.94%	3,088,500	3,075,000
1900	Other Instruction	5,900,488	6,449,457	6,036,328	92.71%	6,511,000	6,335,000
2100	Support Services - Pupil	2,540,476	2,709,161	2,987,705	100.13%	2,983,800	3,130,000
2200	Support Services - Instructional	1,891,230	2,171,825	2,096,661	95.11%	2,204,500	2,185,000
2300	Board of Education	174,145	192,177	198,067	98.79%	200,500	207,500
2400	Administration	4,266,717	4,154,685	4,244,844	98.68%	4,301,800	4,419,800
2500	Fiscal Services	1,275,525	1,317,231	1,361,783	94.28%	1,444,350	1,402,550
2700	Operation and Maintenance	7,448,910	6,261,335	5,317,623	98.44%	5,401,903	5,228,403
2800	Transportation	2,161,893	2,793,742	2,423,373	92.61%	2,616,800	2,553,000
2900	Informational Services	48,802	152,113	162,506	88.80%	183,000	188,000
4100	Extra-Curr. Act.-Academic & Subject	169,701	146,346	153,355	88.34%	173,600	166,600
4500	Extra-Curr. Act.-Sports Oriented	685,028	709,402	741,387	100.00%	741,400	770,900
4600	Extra-Curr. Act.-School & Public	72,065	79,395	73,339	90.10%	81,400	81,400
5300	Architect Services	11,146	27,106	-	0.00%	20,000	5,000
6100	Debt Service	-	-	-	-	-	-
7200	Transfers	-	-	1,000,000	95.24%	1,050,000	50,000
7400	Advances	-	70,000	-	0.00%	90,000	50,000
7500	Refund of Prior Year	-	-	760	3.10%	24,500	24,500
<b>Total Appropriations</b>		<u>\$ 60,140,332</u>	<u>\$ 63,164,649</u>	<u>\$ 63,027,878</u>	96.86%	<u>\$ 65,068,218</u>	<u>\$ 63,581,053</u>

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

	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2018/19</b>
<b>LOCAL FUNDS:</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>
002 Bond Retirement (4 funds)	\$ 4,011,150	\$ 4,110,143	\$ 4,111,440	\$ 4,111,440	\$ 4,083,348
003 Permanent Improvement	2,776,490	814,194	1,639,021	2,251,521	2,980,500
004 Local Share of OSFC Project 2010 Bonds	1,151,653	97,225	239,575	550,000	395,000
006 Food Service	1,658,933	1,643,353	1,465,141	2,000,000	1,800,000
007 Special Trusts (Special Rev/Donnell Stadium)	666,168	245,268	148,100	400,000	400,000
007 Special Trusts (Private Purpose/Scholarship)	12,710	13,597	12,724	45,000	45,000
008 Endow ments (3 funds)	21,833	500	25,500	30,000	30,000
009 Uniform School Supplies (56 funds)	318,710	310,786	310,707	350,000	350,000
010 OSFC Approved Costs \$57,532,766	2,980,396	-	-	-	-
011 Consumer Rotary - Millstream (9 funds)	110,495	123,004	127,836	175,000	175,000
014 Internal Srvcs Rotary - Millstream & Flood	631,074	713,621	979,238	1,126,000	921,000
018 Principal (14 funds)	162,154	175,808	187,772	210,000	200,000
019 Other Grants (15 funds)	267,525	306,694	250,037	383,000	383,000
020 FABSS	190,277	214,313	181,640	205,000	210,000
022 OHSAA Tournaments	91,916	52,999	68,171	198,000	198,000
024 Self -Insurance	7,424,377	8,435,455	8,606,369	9,650,000	9,500,000
034 New Building Maintenance Fund	278,113	772,121	409,187	599,000	599,000
200 Student Managed Activity (64 funds)	110,357	107,666	115,691	190,000	180,000
300 District Managed Activity (47 funds)	618,686	663,050	612,678	699,000	699,000
<i>Sub-total 002-300</i>	<u>23,483,017</u>	<u>18,799,797</u>	<u>19,490,826</u>	<u>23,172,961</u>	<u>23,148,848</u>
<b>STATE FUNDS:</b>					
401 Auxiliary Service	366,565	394,394	352,134	399,000	390,000
416 Teacher Development	-	-	-	-	-
432 Management Information System	84,324	-	-	-	-
440 Entry Year	-	-	-	-	-
450 Etech (formerly known as School Net)	-	-	-	-	-
451 OneNet Network Connectivity Subsidy	21,600	23,400	-	30,000	30,000
452 School Net Professional Development	-	-	-	1,000	1,000
459 Ohio Reads (12 grants)	-	-	-	-	-
461 Tech Prep Grant	-	-	-	-	-
499 Miscellaneous State (3 grants)	57,581	51,295	48,332	99,000	99,000
<b>FEDERAL FUNDS:</b>					
506 Race to the Top	47,782	-	-	-	-
516 Idea-B Special Ed	1,264,191	1,283,208	1,026,691	1,300,000	1,350,000
524 Perkins	226,181	209,242	209,091	219,000	195,000
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	19,350	17,915	20,488	25,000	25,000
572 Title I	1,374,265	1,652,371	1,551,633	1,686,000	1,359,000
573 Title V Innovative	-	-	-	-	-
584 Title VI-A Safe & Drug-Free	-	-	-	-	-
587 IDEA-Early Childhood Special Ed	18,592	19,919	40,955	41,000	49,000
588 Telecommunication (E-Rate)	-	-	-	-	-
590 Title II-A Teacher & Principal	249,921	203,086	189,778	229,000	185,000
599 Miscellaneous Federal	-	-	85,384	169,000	169,000
<i>Sub-total 401-599</i>	<u>3,730,352</u>	<u>3,854,830</u>	<u>3,524,486</u>	<u>4,199,000</u>	<u>3,853,000</u>
<b>Total Local, State and Federal Funds</b>	<u>\$ 27,213,369</u>	<u>\$ 22,654,627</u>	<u>\$ 23,015,312</u>	<u>\$ 27,371,961</u>	<u>\$ 27,001,848</u>
<b>GRAND TOTAL ALL FUNDS</b>	<u><b>\$ 87,353,700</b></u>	<u><b>\$ 85,819,276</b></u>	<u><b>\$ 86,043,190</b></u>	<u><b>\$ 92,440,179</b></u>	<u><b>\$ 90,582,901</b></u>

**PERMANENT IMPROVEMENTS - FUND 003**

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

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2017/18 Budget	2018/19 Estimate	
<b>Balance July 1</b>	\$ 579,552	\$ 468,344	\$ 560,170	\$ 560,170	\$ 295,670	<b>Balance July 1</b>
Transfers In	751,411	-	-	-	-	Transfers In
Interest	181	2,034	2,266	1,000	1,000	Interest
Miscellaneous	176,609	108,298	234,824	184,500	200,000	Miscellaneous
<b>Total Revenue</b>	<b>928,200</b>	<b>110,331</b>	<b>237,090</b>	<b>185,500</b>	<b>201,000</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>1,507,752</b>	<b>578,676</b>	<b>797,259</b>	<b>745,670</b>	<b>496,670</b>	<b>Total Balance + Revenue</b>
Architecture & Engineering	87,881	-	-	-	-	Architecture & Engineering
Building Improvements	923,052	9,999	-	50,000	50,000	Building Improvements
Land	-	-	-	-	-	Land
Technology	-	-	239,477	50,000	50,000	Technology
Other Improvements	-	-	394,054	250,000	200,000	Other Improvements
Miscellaneous	28,475	8,507	-	50,000	50,000	Miscellaneous
Equipment	-	-	-	50,000	50,000	Equipment
<b>Total Expenditures</b>	<b>1,039,408</b>	<b>18,506</b>	<b>633,531</b>	<b>450,000</b>	<b>400,000</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 468,344</b>	<b>\$ 560,170</b>	<b>\$ 163,728</b>	<b>\$ 295,670</b>	<b>\$ 96,670</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 10,065</b>	<b>\$ 447,917</b>	<b>\$ 175,720</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>Encumbrances</b>

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

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2017/18 Budget	2018/19 Estimate	
<b>Balance July 1</b>	\$ 122,639	\$ 533,116	\$ 1,868,485	\$ 1,868,485	\$ 2,291,503	<b>Balance July 1</b>
Property Taxes	1,954,878	2,008,525	1,802,058	2,000,000	1,981,440	Property Taxes
Interest & Donations	106,578	100,000	130,049	108,000	8,000	Interest & Donations
<b>Total Revenue</b>	<b>2,061,456</b>	<b>2,108,525</b>	<b>1,932,107</b>	<b>2,108,000</b>	<b>1,989,440</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>2,184,095</b>	<b>2,641,641</b>	<b>3,800,592</b>	<b>3,976,485</b>	<b>4,280,943</b>	<b>Total Balance + Revenue</b>
Athletics	18,935	13,035	9,175	15,000	15,000	Athletics
Building Improvements	1,092,763	317,086	383,274	602,461	959,000	Building Improvements
Other Improvements	31,235	-	246,201	158,500	358,500	Other Improvements
Buses	-	-	-	-	240,000	Buses
Music	25,016	28,893	17,696	20,000	25,000	Music
Technology	448,721	373,855	334,828	475,000	475,000	Technology
Textbooks	-	-	6,628	270,000	270,000	Textbooks
Transfer to 034 OSFC maintenance	25,377	40,288	-	34,021	40,000	Transfer to 034 OSFC maintenance
Miscellaneous	8,932	-	3,503	110,000	190,000	Miscellaneous
<b>Total Expenditures</b>	<b>1,650,979</b>	<b>773,157</b>	<b>1,001,306</b>	<b>1,684,982</b>	<b>2,572,500</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 533,116</b>	<b>\$ 1,868,485</b>	<b>\$ 2,799,286</b>	<b>\$ 2,291,503</b>	<b>\$ 1,708,443</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 229,996</b>	<b>\$ 552,098</b>	<b>\$ 842,044</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>Encumbrances</b>

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

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2017/18 Budget	2018/19 Estimate	
<b>Balance July 1</b>	\$ 229,348	\$ 144,337	\$ 123,038	\$ 123,038	\$ 7,499	<b>Balance July 1</b>
Rental Income	-	-	-	-	-	Rental Income
Donation	-	-	-	-	-	Donation
Interest	1,093	1,232	833	1,000	1,000	Interest
<b>Total Revenue</b>	<b>1,093</b>	<b>1,232</b>	<b>833</b>	<b>1,000</b>	<b>1,000</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>230,441</b>	<b>145,569</b>	<b>123,871</b>	<b>124,038</b>	<b>8,499</b>	<b>Total Balance + Revenue</b>
Equipment/Renovations	85,903	22,532	4,185	116,539	8,000	Equipment/Renovations
Transportation Garage	200	-	-	-	-	Transportation Garage
Miscellaneous	-	-	-	-	-	Miscellaneous
<b>Total Expenditures</b>	<b>86,103</b>	<b>22,532</b>	<b>4,185</b>	<b>116,539</b>	<b>8,000</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 144,337</b>	<b>\$ 123,038</b>	<b>\$ 119,686</b>	<b>\$ 7,499</b>	<b>\$ 499</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 6,049</b>	<b>\$ 7,387</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Encumbrances</b>

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

	Unencumbered Balance 7/1/18	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
<b>EXHIBIT I - GENERAL FUND</b>						
General Fund	9,480,079	27,659,545	34,716,557	71,856,181	5,846,795	\$ 66,009,386
<b>TOTAL GENERAL FUND</b>	<b>9,480,079</b>	<b>27,659,545</b>	<b>34,716,557</b>	<b>71,856,181</b>	<b>5,846,795</b>	<b>66,009,386</b>
<b>EXHIBIT II - DEBT SERVICE FUNDS</b>						
002-9123 OSFC 2010A & 2010B Bond Debt	1,054,579	3,435,203	580,000	5,069,782	4,083,348	986,434
002-9091 BR-Asbestos Loan DM0090	-	-	-	-	-	-
002-9093 BR-Asbestos Loan DR0087	-	-	-	-	-	-
002-9095 BR-Asbestos Loan EX0114	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>1,054,579</b>	<b>3,435,203</b>	<b>580,000</b>	<b>5,069,782</b>	<b>4,083,348</b>	<b>986,434</b>
<b>EXHIBIT III - SPECIAL REVENUE FUNDS</b>						
007 Special Trust (District Programs)	452,398	-	380,000	832,398	400,000	432,398
018 Principal	126,064	-	150,000	276,064	200,000	76,064
019 Other Grants	309,206	-	374,000	683,206	383,000	300,206
034 New Building Maintenance Fund	1,643,309	-	414,021	2,057,330	599,000	1,458,330
300 District Managed Activity	424,536	-	500,000	924,536	699,000	225,536
401 Auxiliary Services	1,813	-	390,000	391,813	390,000	1,813
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	10,808	-	90,000	100,808	99,000	1,808
504 Education Jobs Fund Stimulus	-	-	-	-	-	-
506 Race to the Top	-	-	-	-	-	-
516 Part B-IDEA Special Education	42,907	-	1,370,000	1,412,907	1,350,000	62,907
524 Perkins Vocational Education	-	-	239,000	239,000	195,000	44,000
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	(12,627)	-	1,560,000	1,547,373	1,359,000	188,373
573 Title V Innovative Programs	-	-	-	-	-	-
584 Title IV-A Safe & Drug Free Schools ( SDFSC)	-	-	-	-	-	-
587 IDEA Early Childhood Spec Ed	-	-	49,000	49,000	49,000	-
590 Title II-A Improving Teacher Quality	-	-	230,000	230,000	185,000	45,000
599 Title II-D Technology/Misc Federal	0.18	-	169,000	169,000	169,000	0
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>2,998,415</b>	<b>-</b>	<b>5,980,021</b>	<b>8,978,436</b>	<b>6,134,000</b>	<b>2,844,436</b>
<b>CAPITAL PROJECTS FUNDS</b>						
003 Permanent Improvement Funds	1,960,101	1,981,440	210,000	4,151,541	2,980,500	1,171,041
004 Local Share of OSFC Project 2010 Bonds	387,391	-	10,000	397,391	395,000	2,391
010 OSFC Approved Costs \$56,423,417	-	-	-	-	-	-
450 SchoolNet	-	-	-	-	-	-
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>2,347,492</b>	<b>1,981,440</b>	<b>220,000</b>	<b>4,548,932</b>	<b>3,375,500</b>	<b>1,173,432</b>
<b>ENTERPRISE FUNDS</b>						
006 Food Service	224,453	-	2,000,000	2,224,453	1,800,000	424,453
009 Uniform School Supplies	362,670	-	300,000	662,670	350,000	312,670
011 Consumer Rotary - Millstream	54,192	-	125,000	179,192	175,000	4,192
020 FABSS	111,364	-	170,000	281,364	210,000	71,364
<b>TOTAL ENTERPRISE FUNDS</b>	<b>752,678</b>	<b>-</b>	<b>2,595,000</b>	<b>3,347,678</b>	<b>2,535,000</b>	<b>812,678</b>
<b>INTERNAL SERVICE FUNDS</b>						
014 Internal Services Rotary	153,075	-	805,000	958,075	921,000	37,075
024 Self-Insurance	1,812,133	-	9,000,000	10,812,133	9,500,000	1,312,133
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>1,965,207</b>	<b>-</b>	<b>9,805,000</b>	<b>11,770,207</b>	<b>10,421,000</b>	<b>1,349,207</b>
<b>AGENCY FUNDS</b>						
022 OHSAA Tournaments	-	-	199,000	199,000	198,000	1,000
200 Student Managed Activity	121,858	-	210,000	331,858	180,000	151,858
<b>TOTAL AGENCY FUNDS</b>	<b>121,858</b>	<b>-</b>	<b>409,000</b>	<b>530,858</b>	<b>378,000</b>	<b>152,858</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007 Special Trusts	33,638	-	24,000	57,638	45,000	12,638
008 Endowments*	49,231	-	30,000	79,231	30,000	49,231
<b>TOTAL PRIVATE-PURPOSE TRUST FUNDS</b>	<b>82,869</b>	<b>-</b>	<b>54,000</b>	<b>136,869</b>	<b>75,000</b>	<b>61,869</b>
<b>TOTAL ALL FUNDS</b>	<b>18,803,178</b>	<b>33,076,188</b>	<b>54,359,578</b>	<b>106,238,944</b>	<b>\$ 32,848,643</b>	<b>\$ 73,390,301</b>

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



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

	Actual				Forecasted				
	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Average Change	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$25,275,862	\$26,272,789	\$26,849,655	3.1%	\$27,386,648	\$27,934,381	\$28,493,069	\$29,062,930	\$30,044,189
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	23,490,047	24,727,384	24,415,744	2.0%	24,415,744	24,415,744	24,415,744	24,415,744	24,415,744
1.040 Restricted Grants-in-Aid (3200's)	872,197	954,189	875,898	0.6%	875,898	875,898	875,898	875,898	875,898
1.050 Property Tax Allocation (3130)	6,353,530	5,566,873	5,062,556	-10.7%	4,567,556	4,072,556	3,577,556	3,082,556	2,899,556
1.060 All Other Revenues	3,469,685	3,623,670	4,151,224	9.5%	3,911,224	3,891,224	3,871,224	3,851,224	3,831,224
<b>Total Revenues</b>	<b>59,461,321</b>	<b>61,144,905</b>	<b>61,355,077</b>	<b>1.6%</b>	<b>61,157,070</b>	<b>61,189,803</b>	<b>61,233,491</b>	<b>61,288,352</b>	<b>62,066,611</b>
<b>Other Financing Sources</b>									
2.050 Advances-In	15,000		70,000	0.0%		50,000	50,000	50,000	50,000
2.060 All Other Financing Sources	497,008	89,180	844,577	382.5%	200,000	200,000	200,000	200,000	200,000
<b>Total Revenues and Other Financing Sources</b>	<b>59,973,329</b>	<b>61,234,085</b>	<b>62,269,654</b>	<b>1.9%</b>	<b>61,357,070</b>	<b>61,439,803</b>	<b>61,483,491</b>	<b>61,538,352</b>	<b>62,316,611</b>
<b>Expenditures</b>									
3.010 Personnel Services	31,891,466	33,373,840	35,140,671	5.0%	35,062,776	35,212,929	35,635,484	36,063,110	36,495,867
3.020 Employees' Retirement/Insurance Benefits	11,267,409	13,080,083	13,586,893	10.0%	14,153,770	14,670,851	15,279,071	15,825,031	16,295,405
3.030 Purchased Services	12,545,982	11,730,419	10,188,553	-9.8%	10,123,689	10,224,925	10,327,175	10,430,446	10,534,751
3.040 Supplies and Materials	2,308,584	2,261,317	1,989,023	-7.0%	1,797,023	1,797,023	1,797,023	1,797,023	1,797,023
3.050 Capital Outlay	1,341,713	1,880,069	351,443	-20.6%	400,000	400,000	400,000	400,000	400,000
4.300 Other Objects	785,176	768,926	770,535	-0.9%	780,000	790,000	800,000	810,000	810,000
<b>Total Expenditures</b>	<b>60,140,330</b>	<b>63,094,654</b>	<b>62,027,118</b>	<b>1.6%</b>	<b>62,317,257</b>	<b>63,095,729</b>	<b>64,238,753</b>	<b>65,325,610</b>	<b>66,333,047</b>
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out		70,000	1,000,000	0.0%	10,000	10,000	10,000	10,000	10,000
5.020 Advances-Out				0.0%	50,000	50,000	50,000	50,000	50,000
5.030 All Other Financing Uses			760		2,500	2,500	2,500	2,500	2,500
<b>Total Other Financing Uses</b>									
<b>Total Expenditures and Other Financing Uses</b>	<b>60,140,330</b>	<b>63,164,654</b>	<b>63,027,878</b>	<b>2.4%</b>	<b>62,379,757</b>	<b>63,158,229</b>	<b>64,301,253</b>	<b>65,388,110</b>	<b>66,395,547</b>
<b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>167,001-</b>	<b>1,930,569-</b>	<b>758,224-</b>	<b>568.4%</b>	<b>1,022,687-</b>	<b>1,718,426-</b>	<b>2,817,762-</b>	<b>3,849,758-</b>	<b>4,078,936-</b>
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	13,764,045	13,597,044	11,666,475	-7.7%	10,908,251	9,885,564	8,167,138	5,349,376	1,499,618
7.020 Cash Balance June 30	13,597,044	11,666,475	10,908,251	-10.3%	9,885,564	8,167,138	5,349,376	1,499,618	2,579,318
8.010 Estimated Encumbrances June 30	2,130,717	1,799,913	1,428,173	-18.1%	1,300,000	1,250,000	1,200,000	1,150,000	1,100,000
<b>Fund Balance June 30 for Certification of Appropriations</b>	<b>11,466,327</b>	<b>9,866,562</b>	<b>9,480,078</b>	<b>-8.9%</b>	<b>8,585,564</b>	<b>6,917,138</b>	<b>4,149,376</b>	<b>349,618</b>	<b>3,679,318-</b>
<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									
11.300 Cumulative Balance of Replacement/Renewal Levies									
<b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>11,466,327</b>	<b>9,866,562</b>	<b>9,480,078</b>	<b>-8.9%</b>	<b>8,585,564</b>	<b>6,917,138</b>	<b>4,149,376</b>	<b>349,618</b>	<b>3,679,318-</b>
<b>Revenue from New Levies</b>									
13.010 Income Tax - New									
13.020 Property Tax - New									
13.030 Cumulative Balance of New Levies									
<b>Unreserved Fund Balance June 30</b>	<b>11,466,327</b>	<b>9,866,562</b>	<b>9,480,078</b>	<b>-8.9%</b>	<b>8,585,564</b>	<b>6,917,138</b>	<b>4,149,376</b>	<b>349,618</b>	<b>3,679,318-</b>

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
<b>RATIOS &amp; ANALYSIS</b>								
True Days Cash* = line 10.010 / (line 5.050 / 365 days)	70 days	57 days	55 days	50 days	40 days	24 days	2 days	-20 days
True Days Cash* w/RENEWALS=line 15.010 / (line 5.050 / 365 day)	70 days	57 days	55 days	50 days	40 days	24 days	2 days	-20 days
Target 15.010 balance to equal 60 days true cash*	9,886,082	10,383,231	10,360,747	10,254,207	10,382,175	10,570,069	10,748,730	10,914,336
Amount over (short) of goal of 60 days true cash*	1,580,245	(516,668)	(880,669)	(1,668,643)	(3,465,036)	(6,420,693)	(10,399,113)	(14,593,655)
Salary & Benefit Costs / Total Costs (Target Range <= 75%)	71.76%	73.54%	77.31%	78.90%	78.98%	79.18%	79.35%	79.51%
Salary & Benefit Costs / Total Rev. (Target Range <=75%)	71.96%	75.86%	78.25%	80.21%	81.19%	82.81%	84.32%	84.71%
Salary & Benefit Costs / Total Rev. + Unresrvd Bal (Target<=65%)	60.41%	65.34%	67.91%	70.37%	72.98%	77.57%	83.84%	90.03%

\*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: 9/6/2018  
 FOR BOARD APPROVAL: 9/10/2018

FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – September 10, 2018

**REVENUES:**

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

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

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

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

New levies may be proposed during this time period, and will likely need to be passed in CY2019 for collections to begin in FY2020 (i.e. receipts in January 2020).

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

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

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

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

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

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

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

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

**EXPENDITURES:**

**3.010 Personnel Services** – The amounts for salaries and benefits are based on existing negotiated agreements, which includes a 1% base raise in FY19. There was a 2.5% base salary increase for FY17 followed by an average base increase of 2.7% for teachers and 1.7% for all other employees in FY18. No base salary increases have been assumed for fiscal years beyond FY19. In addition to the base increases, personnel services are projected at 1.2% increases for FY19 and each year beyond to cover experience and education changes net of savings from retiring teachers who are replaced by newer teachers. For FY14 there was a 2.25% increase on the base followed by a 1.5% increase in FY15. FY16 included a 1% raise for OAPSE agreements and 1.5% for teacher and non-union base increases. It is the district's goal to continue to reduce positions if it makes sense in certain situations such as declining enrollment or lack of interest in a particular course. FY18 reflects 3 RIFs at Millstream, as well as 1 RIF at FHS and fewer rehired retirees at FHS due to decreasing enrollment. FY19 reflects 10 fewer teaching positions while FY20 reflects 3 more from declining enrollment and more efficient scheduling, all of which are possible via attrition. FY19 also reflects 11 fewer administrative and support staff positions. FY19 salaries are reduced 185K for fewer intervention services at the buildings.

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

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

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

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

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

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

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

**RESERVATION OF FUND BALANCE:**

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

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

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

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

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



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

**Inside Mills 5.30 mills**

**Continuing Levies 25.64 mills**

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

**2006 2.5-mill continuous**

**Perm. Imp. Levy 2.40 mills**

**2009 4.3-mill, 27 year**

**Bond Levy 4.20 mills**

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

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

Notes: \*CY2018 increased \$1.3 million.

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

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

**SB345 SET-A-SIDES**

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

	Actual FY2014	Actual FY2015	Actual FY2016	Actual FY2017	Estimate FY2018	Estimate FY2019
Formula	\$ 5,653	\$ 5,745	\$ 5,800	\$ 5,900	\$ 5,800	\$ 5,700
3% of Formula - Base cost per pupil	170	172	174	177	174	171
Student population to be determined by ODE	5,524	5,566	5,578	5,537	5,461	5,461
Spending Requirements	\$ 936,735	\$ 959,248	\$ 970,509	\$ 980,134	\$ 950,235	\$ 933,852

**Instructional Materials (OASBO List)**

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

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

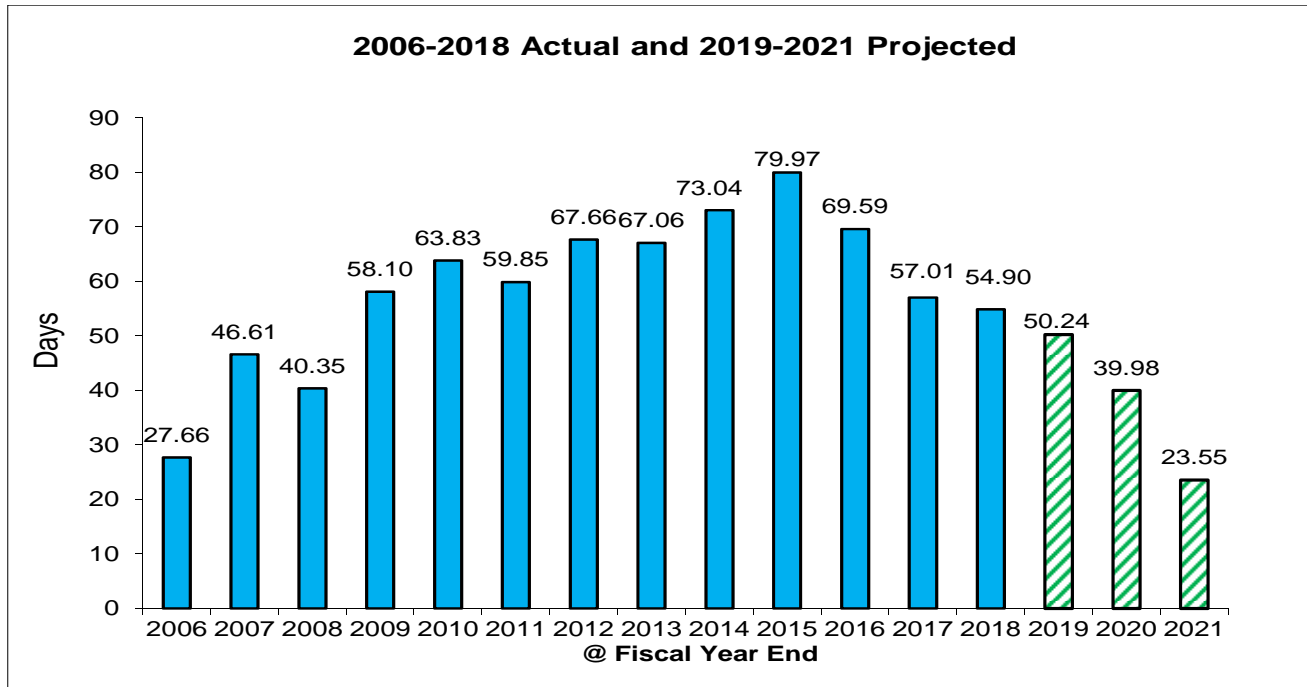
Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	936,735	959,248	970,509	980,134	950,235	933,852
Minus: Actual Expenditures/Budgeted Estimate	2,605,193	5,752,499	5,004,101	1,524,076	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$ (1,668,457)	\$ (4,793,251)	\$ (4,033,592)	\$ (543,942)	\$ (849,765)	\$ (866,148)

<b>TOTAL REQUIRED RESERVE BALANCES (if any)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
---	------	------	------	------	------	------

**True Days Cash Ratio**

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

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



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

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

**Schedule 4**

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

Findlay City School District  
2019 Broad Avenue  
Findlay, Ohio 45840

[www.findlaycityschools.org](http://www.findlaycityschools.org)

Published September 2018



FY19 PERMANENT APPROPRIATION RESOLUTION  
 Findlay City Schools Board of Education  
 Rev.Code Sec. 5705.38

The Board of Education of the Findlay City School District,  
 Hancock County, Ohio, met in regular session on the 10th day of September 2018,  
 at Northview Primary School at 133 Lexington Avenue with the following members present:

- Mr. Aldrich
- Mr. Cooper
- Mrs. Robertson
- Mrs. Russel
- Dr. Siebenaler Wilson

Mr(s) \_\_\_\_\_ moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the Findlay City School District, Hancock County, Ohio, that to provide for the current expenses and other expenditures of said Board of Education, during the fiscal year, ending June 30th, 2019, the following sums be and the same are hereby set aside and appropriated for the several purposes for which expenditures are to be made and during said fiscal year, as follows,

**FY2019 FINDLAY CITY SCHOOLS PERMANENT APPROPRIATIONS**  
**September 10, 2018**

001 GENERAL	
1100 REGULAR INSTRUCTION	25,405,000.00
1200 SPECIAL INSTRUCTION	8,303,400.00
1300 VOCATIONAL INSTRUCTION	3,075,000.00
1900 OTHER INSTRUCTION	6,335,000.00
2100 SUPPORT SERVICES - PUPILS	3,130,000.00
2200 SUPP SERV- INSTRUCTIONAL STAFF	2,185,000.00
2300 SUPPORT SERV.-BD. OF EDUCATION	207,500.00
2400 SUPPORT SERV- ADMINISTRATIVE	4,419,800.00
2500 FISCAL SERVICES	1,402,550.00
2700 OPERATION & MAINT OF PLANT SER	5,228,403.00
2800 SUPPORT SERV - PUPIL TRANSPOR.	2,553,000.00
2900 SUPPORT SERVICES - CENTRAL	188,000.00
4100 ACADEMIC & SUBJECT ORIENTED	166,600.00
4500 SPORT ORIENTED ACTIVITIES	770,900.00
4600 SCHL & PUBLIC SERV CO-CURRIC.	81,400.00
5300 ARCHITECT SERVICES	5,000.00
6100 REPAYMENT OF DEBT	-
7200 TRANSFERS	50,000.00
7400 ADVANCES OUT	50,000.00
7500 REFUND OF PRIOR YEARS RECEIPTS	24,500.00
<b>Total for 001 GENERAL</b>	<b>63,581,053.00</b>
002 BOND RETIREMENT	4,083,348.00
003 PERMANENT IMPROVEMENT	2,980,500.00
004 2010 BOND PROCEEDS FOR LOCAL SHARE & LFI'S OF OSFC PROJECT	395,000.00
006 FOOD SERVICE	1,800,000.00
007 SPECIAL TRUST (Special Revenue)	400,000.00
007 SPECIAL TRUST (Private Purpose)	45,000.00
008 ENDOWMENT	30,000.00
009 UNIFORM SCHOOL SUPPLIES	350,000.00
010 OSFC APPROVED PROJECT (W/O LFI'S) \$57,532,766)	-
011 ROTARY-SPECIAL SERVICES	175,000.00
014 ROTARY-INTERNAL SERVICES	921,000.00
018 PUBLIC SCHOOL SUPPORT	200,000.00
019 OTHER GRANT	383,000.00
020 SPECIAL ENTERPRISE FUND	210,000.00
022 OHSAA TOURNAMENT AGENCY FUNDS	198,000.00
024 EMPLOYEE BENEFITS SELF INS.	9,500,000.00
034 MANDATED MAINTENANCE FUND FOR OSFC PROJECT	599,000.00
200 STUDENT MANAGED ACTIVITY	180,000.00

300 DISTRICT MANAGED ACTIVITY	699,000.00
401 AUXILIARY SERVICES	390,000.00
416 RPDC TEACHER DEVELOPMENT	-
432 MANAGEMENT INFORMATION SYSTEM	-
440 ENTRY YEAR PROGRAMS	-
450 SCHOOLNET EQUIPMENT	-
451 DATA COMMUNICATION FUND	30,000.00
452 SCHOOLNET PROFESS. DEVELOPMENT	1,000.00
459 OHIO READS	-
461 VOCATIONAL EDUC. ENHANCEMENTS	-
494 POVERTY AID	-
499 MISCELLANEOUS STATE GRANT FUND	99,000.00
516 IDEA PART B GRANTS	1,350,000.00
524 VOC ED: CARL D. PERKINS - 1984	195,000.00
533 TITLE II-D TECH	1,000.00
536 TITLE I SCHL IMPROVEMENT SUBSIDY A	-
537 TITLE I SCHL IMPROVEMENT SUBSIDY G	-
551 LIMITED ENGLISH PROFICIENCY	25,000.00
572 TITLE I DISADVANTAGED CHILDREN	1,359,000.00
573 TITLE V INNOVATIVE EDUC PGM	-
584 DRUG FREE SCHOOL GRANT FUND	-
587 IDEA PRESCHOOL-HANDICAPPED	49,000.00
588 TELECOMM. ACT GRANT (E-RATE)	-
590 IMPROVING TEACHER QUALITY	185,000.00
599 MISCELLANEOUS FED. GRANT FUND	169,000.00
<b>Grand Total All Funds</b>	<b>90,582,901.00</b>

Mr(s).\_\_\_\_\_ seconded the Resolution and the roll being called upon its adoption, the vote resulted as follows:

Vote:

Mr. Aldrich,  
 Mr. Cooper,  
 Mrs. Robertson,  
 Mrs. Russel,  
 Dr. Siebenaler Wilson,

**CERTIFICATE (O.R.C. 5705.412)**

IT IS HEREBY CERTIFIED that the Findlay City School District has sufficient funds to meet the contract, obligation, payment, or expenditure for the above, and has in effect for the remainder of the fiscal year and the succeeding fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide operating revenues necessary to enable the district to maintain all personnel, programs, and services essential to the provision of an adequate educational program on all the days set forth in its adopted school calendar for the current fiscal year and for a number of days in the succeeding fiscal year equal to the number of days instruction was held or is scheduled for the current fiscal year, except that if the above expenditure is for a contract, this certification shall cover the term of the contract or the current fiscal year plus the two immediately succeeding fiscal years, whichever period of years is greater.

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
 Treasurer

BY: \_\_\_\_\_  
 Superintendent of Schools

BY: \_\_\_\_\_  
 President, Board of Education



## FINDLAY CITY SCHOOLS TREASURER'S REPORT AUGUST 2018

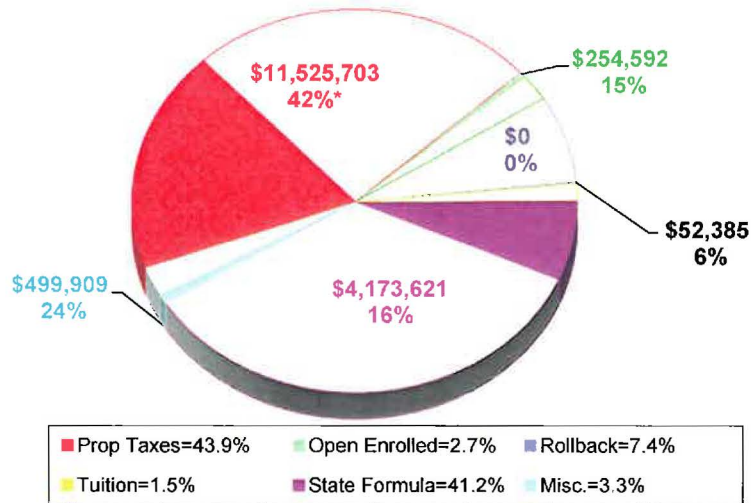
FUND	June 30, 2018	JUL-AUG	YTD % OF	JUL-AUG	YTD % OF	August 31, 2018	OUTSTANDING	UNENCUMBERED	UNENCUMBERED	UNENCUMBERED
	CASH BALANCE	RECEIPTS	BUDGET	EXPENSES	BUDGET	CASH BALANCE	ENCUMBRANCES	BAL. Aug. 31, 2018	Bal. Aug. 31, 2017	Bal. Aug. 31, 2016
GENERAL	\$ 10,908,253	\$ 16,506,210	26.7%	\$ 9,984,366	15.3%	\$ 17,430,097	\$ 3,555,881	\$ 13,874,216 +	\$ 14,401,850	\$ 14,993,509
27-YEAR 2010 BOND DEBT	1,054,579	1,327,412	33.1%	-	0.0%	2,381,991	-	2,381,991	2,347,649	2,215,738
PERMANENT IMPRVMT	2,979,014	770,245	35.1%	931,586	23.3%	2,817,673	408,300	2,409,373	2,092,402	815,594
2010 BOND PROCEEDS	387,391	1,551	15.5%	-	0.0%	388,941	-	388,941	624,778	616,682
FOOD SERVICE	393,012	58,232	2.9%	120,050	6.1%	331,195	691,789	(360,595)	(464,853)	(512,322)
ENDOWMENTS & TRUSTS	1,221,421	3,195	0.7%	62,606	11.5%	1,162,010	162,142	999,867	939,866	654,233
NEW BLDG MAINTENANCE	1,888,818	-	0.0%	205,825	24.4%	1,682,993	209,976	1,473,016	1,528,354	1,504,185
MILLSTREAM	158,554	201,592	21.4%	133,569	14.4%	226,577	8,605	217,972	591,952	617,973
PUBLIC SUPPORT	137,147	10,295	6.9%	10,959	5.2%	136,484	49,244	87,241	102,570	97,184
FABSS	111,364	7,795	4.6%	20,606	9.8%	98,553	3,811	94,742	130,585	137,794
HEALTH INSURANCE	1,812,133	2,084,362	23.2%	2,486,942	26.2%	1,409,553	8,031	1,401,522	691,776	1,235,465
STUDENT ACTIVITIES	126,758	6,847	3.3%	11,286	6.1%	122,319	39,189	83,130	75,643	70,624
DISTRICT ACTIVITIES	496,456	64,867	13.0%	150,947	19.6%	410,376	88,301	322,075	331,007	259,298
AUXILIARY SRVCS	29,051	90,763	23.3%	65,291	15.3%	54,523	245,911	(191,388)	(165,251)	(76,195)
STATE GRANTS	13,505	-	0.0%	8,206	6.2%	5,299	-	5,299	9,747	11,494
FEDERAL GRANTS	79,490	13,410	0.4%	228,233	6.8%	(135,332)	73,880	(209,212)	(228,693)	(406,421)
OTHER MISC FUNDS	821,006	129,222	12.9%	133,919	11.2%	816,309	128,090	688,219	644,710	630,393
<b>TOTALS</b>	<b>\$ 22,617,952</b>	<b>\$ 21,275,998</b>	<b>24.4%</b>	<b>\$ 14,554,388</b>	<b>15.5%</b>	<b>\$ 29,339,562</b>	<b>\$ 5,673,152</b>	<b>\$ 23,666,410</b>	<b>\$ 23,654,093</b>	<b>\$ 22,865,228</b>

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

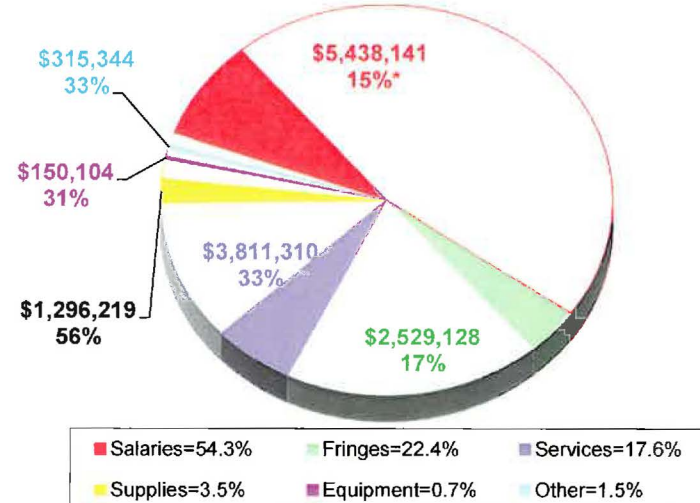
= funds related to OSFC building project for two (2) new middle schools and new Millstream Career Center

= includes School Fees, Millstream Services to Customers, Hosted Tournaments, and Miscellaneous Local Grants (e.g. Community Foundation/United Way).

### FY 2019 GENERAL FUND REVENUE



### FY 2019 GENERAL FUND EXPENSE



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

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

**FUND BALANCES ON BOARD BOOKS**

**\$ 29,339,561.82**

**Bank Statement Balance**

Fifth-Third Bank	533,037.49	
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	(292,395.19)	
<b>Total Bank Balances</b>		<u>258,069.30</u>

**Investments**

Fifth-Third Bank Securities 8/31/18	2,472,674.07	
Fifth-Third Invested Bond Proceeds 8/31/18	388,946.37	
Multi-Bank Securities	19,961,838.20	
Other Bank CDs	4,564,995.97	
Star Ohio 8/31/18	1,708,932.36	
<b>Total Investments</b>		<u>29,097,386.97</u>

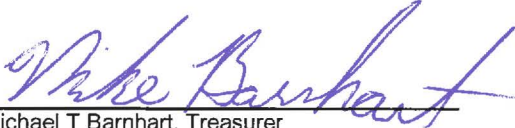
**Adjustments**

8/31 Common Remitter amount included in STAR balance	(5,945.00)
Deposits in bank yet to be coded on books	(2,454.21)
Gordon Foods expense on books but to be wired in September	(7,495.24)

**Total Bank Balances and Investments after Adjustments**

**\$ 29,339,561.82**

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

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



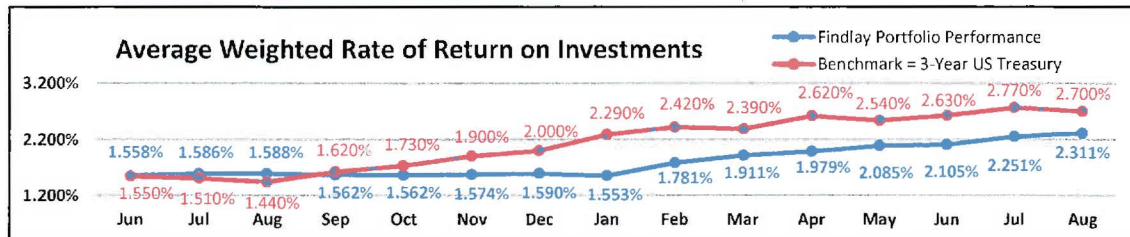
## Findlay City Schools Investments Fiscal Year 2019

Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value
<b>Fifth Third Securities</b>						
28,042	5th 3rd Govt MM fund Class A			1.830%	\$ 28,041.57	\$ 28,041.57
245,000	American Express Centurion CD	10/7/2015	10/9/2018	1.700%	245,000.00	244,970.60
245,000	Synchrony Bank CD	6/13/2014	6/13/2019	2.000%	245,000.00	244,556.55
245,000	BMW Bank CD, Salt Lake	7/23/2014	6/20/2019	1.950%	244,632.50	244,529.60
245,000	Goldman Sachs Bank CD	11/15/2017	11/16/2020	2.000%	245,000.00	240,570.40
245,000	Ally Bank CD	11/16/2017	11/16/2020	2.000%	245,000.00	240,567.95
250,000	Fannie Mae	2/26/2016	2/26/2021	2.000%	250,000.00	249,007.50
425,000	FHLB Note	5/25/2016	5/25/2021	1.750%	425,000.00	424,579.25
245,000	Barclays CD	7/26/2017	7/26/2021	2.050%	245,000.00	238,652.05
300,000	FHLB Note	10/28/2016	10/28/2021	1.250%	300,000.00	297,081.00
Subtotal Fifth Third		<b>Weighted Average Return</b>		<b>1.834%</b>	\$ 2,472,674.07	\$ 2,452,556.47

<b>Miscellaneous Banks</b>						
142,666	Old Fort Bank CD (2 of 2)	10/23/2013	10/23/2018	1.740%	142,665.97	
248,000	Webster Bank CD, Connecticut	2/12/2014	2/12/2019	1.900%	245,000.00	
98,000	Citizens National CD (2 of 2)	7/9/2014	7/9/2019	1.050%	98,000.00	
245,000	Charter Bank CD, Georgia	2/11/2015	2/11/2020	1.650%	245,000.00	
195,000	Citizens National CD (1 of 2)	8/3/2015	8/3/2020	1.740%	195,000.00	
245,000	Discover Bank CD	2/22/2018	2/22/2021	2.550%	245,000.00	
245,000	HSBC Bank CD	3/21/2016	3/10/2021	1.300%	245,000.00	
200,000	Comenity Bank CD, Wilmington	3/23/2016	3/23/2021	1.800%	200,000.00	
900,000	FHLB Note	3/1/2018	6/11/2021	2.125%	896,330.00	
100,000	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	
245,000	Farmers Bank CD, Berlin, WI	2/23/2018	2/23/2022	2.450%	245,000.00	
245,000	First Bank CD, Richmond, IN	3/16/2018	3/16/2022	2.650%	245,000.00	
245,000	Citibank CD, Sioux Falls SD	4/24/2018	4/25/2022	2.900%	245,000.00	
246,000	Morgan Stanley Bank CD	2/8/2018	2/8/2023	2.650%	246,000.00	
245,000	Allegiance Bank CD, Houston, TX	2/14/2018	2/14/2023	2.650%	245,000.00	
Subtotal Miscellaneous Banks		<b>Weighted Average Return</b>		<b>2.042%</b>	\$ 4,564,995.97	

<b>Multi-Bank Securities</b>						
150,000	Ohio Valley Bank CD	7/24/2014	7/23/2019	1.800%	150,007.40	
249,000	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	U.S. Treasury Note	3/28/2018	3/15/2021	2.375%	950,797.04	
900,000	Federal Farm Credit Bank	4/10/2017	4/20/2021	1.620%	902,718.00	
950,000	FHLB Note	8/27/2018	5/27/2021	2.850%	950,000.00	
950,000	Fannie Mae	7/27/2016	7/27/2021	1.450%	950,000.00	
950,000	FHLB Note	9/23/2016	9/23/2021	1.520%	950,000.00	
950,000	Fannie Mae	10/27/2016	10/27/2021	1.500%	950,000.00	
249,000	Nationwide Bank CD	11/18/2016	11/18/2021	1.500%	249,000.00	
730,000	Freddie Mac	7/30/2018	12/30/2021	3.000%	730,000.00	
950,000	Federal Farm Credit Bank	2/8/2017	2/8/2022	2.150%	950,000.00	
950,000	FHLB Note	7/12/2018	6/10/2022	2.750%	951,671.16	
980,000	Federal Farm Credit Bank	7/25/2017	7/25/2022	2.100%	980,000.00	
245,000	Signature Bank CD	5/18/2018	11/18/2022	2.900%	245,000.00	
950,000	Freddie Mac	2/28/2018	2/28/2023	2.875%	950,000.00	
950,000	Freddie Mac	2/28/2018	2/28/2023	2.700%	950,000.00	
245,000	JP Morgan Chase CD	3/16/2018	3/16/2023	2.900%	245,000.00	
950,000	FHLB Note	3/29/2018	3/29/2023	3.050%	950,000.00	
950,000	Federal Farm Credit Bank	4/12/2018	4/10/2023	2.970%	950,156.75	
950,000	Federal Farm Credit Bank	5/10/2018	5/10/2023	3.090%	950,000.00	
950,000	Freddie Mac	7/12/2018	5/23/2023	3.250%	953,440.58	
249,000	Genoa Bank CD	7/27/2018	7/27/2023	3.100%	249,000.00	
950,000	Freddie Mac	7/30/2018	7/26/2023	3.250%	950,000.00	
950,000	Freddie Mac	8/28/2018	8/28/2023	3.150%	950,000.00	
Subtotal Multi-Bank Securities		<b>Weighted Average Return</b>		<b>2.431%</b>	\$ 19,961,838.20	

<b>Liquid Investment Accounts</b>						
StarOhio		<b>Liquid Wtd Avg Return</b>		<b>2.090%</b>	1,708,932.36	8/31/2018
<b>GRAND TOTAL INVESTMENTS</b>		<b>Grand Total Wtd Avg Return</b>		<b>2.298%</b>	<b>\$ 28,708,440.60</b>	
		<b>Non-Liquid Weighted Average Return</b>		<b>2.311%</b>		



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

Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value
<b><u>Fifth Third Securities (2010 Bond Proceeds)</u></b>						
130,946	5th 3rd Govt MM fund Class A			1.830%	\$ 130,946.37	\$ 130,946.37
10,000	American Express Bank CD, UI	7/24/2014	7/24/2019	2.000%	10,000.00	9,971.50
248,000	Wells Fargo Bank CD	1/10/2018	1/10/2023	2.600%	248,000.00	240,383.92
Total of Invested 2010 Bond Proceeds					\$ 388,946.37	\$ 381,301.79

as prepared by  
Mike Barnhart  
9/5/2018

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
10,908,252.77	3,654,161.44	16,506,209.81	5,330,433.49	9,984,365.76	17,430,096.82	3,555,880.52	13,874,216.30
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,054,578.80	135,640.15	1,327,412.30	0.00	0.00	2,381,991.10	0.00	2,381,991.10
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
2,979,013.65	81,832.45	770,244.51	469,045.26	931,585.53	2,817,672.63	408,299.93	2,409,372.70
TOTAL FOR Fund 004 - BUILDING:							
387,390.81	743.43	1,550.56	0.00	0.00	388,941.37	0.00	388,941.37
TOTAL FOR Fund 006 - FOOD SERVICE:							
393,012.41	54,878.54	58,232.16	91,819.49	120,049.89	331,194.68	691,789.41	360,594.73-
TOTAL FOR Fund 007 - SPECIAL TRUST:							
550,690.23	195.00	3,195.00	45,075.71	62,606.28	491,278.95	158,642.45	332,636.50
TOTAL FOR Fund 008 - ENDOWMENT:							
670,730.89	0.00	0.00	0.00	0.00	670,730.89	3,500.00	667,230.89
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
436,971.90	102,252.68	104,447.68	79,897.28	106,124.11	435,295.47	81,814.01	353,481.46
TOTAL FOR Fund 010 - CLASSROOM FACILITIES:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 011 - ROTARY-SPECIAL SERVICES:							
66,733.38	1,202.25	12,588.51	13,701.20	14,588.72	64,733.17	41,933.17	22,800.00
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
158,553.67	202,642.00	201,592.00	67,665.99	133,568.66	226,577.01	8,605.11	217,971.90
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
137,147.48	8,785.03	10,295.40	8,371.79	10,958.56	136,484.32	49,243.82	87,240.50
TOTAL FOR Fund 019 - OTHER GRANT:							
317,300.78	6,435.67	12,185.95	6,721.94	12,578.05	316,908.68	4,342.97	312,565.71
TOTAL FOR Fund 020 - SPECIAL ENTERPRISE FUND:							
111,364.22	7,691.60	7,794.60	11,381.48	20,605.63	98,553.19	3,810.82	94,742.37
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
0.00	0.00	0.00	0.00	627.90	627.90-	0.00	627.90-
TOTAL FOR Fund 024 - EMPLOYEE BENEFITS SELF INS.:							
1,812,132.81	721,205.95	2,084,362.35	753,977.78	2,486,941.70	1,409,553.46	8,031.20	1,401,522.26





Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance	
TOTAL FOR Fund 506 - RACE TO THE TOP:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL FOR Fund 516 - IDEA PART B GRANTS:	46,700.76	0.00	0.00	55,452.35	94,784.28	48,083.52-	56,216.43	104,299.95-
TOTAL FOR Fund 524 - VOC ED: CARL D. PERKINS - 198	0.00	0.00	0.00	0.00	4,587.22	4,587.22-	0.00	4,587.22-
TOTAL FOR Fund 532:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 533 - TITLE II D - TECHNOLOGY:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 536 - TITLE I SCHOOL IMPROVEMENT A:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 537 - TITLE I SCHOOL IMPROVEMENT G:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 542 - NUTRITION EDUCATION/TRAIN PGM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE	23,554.89	13,410.11	13,410.11	169.91	90,850.24	53,885.24-	15,780.84	69,666.08-
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:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND	9,234.50	0.00	0.00	34,042.85	38,010.85	28,776.35-	1,882.85	30,659.20-
GRAND TOTALS:	22,617,952.00	5,147,905.96	21,275,997.93	7,142,322.27	14,554,388.11	29,339,561.82	5,673,151.56	23,666,410.26

Fnd Rcpt	Sc	Subj	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd	
001	1111	0000	000000	000	REAL ESTATE TAX	27,140,861.00	11,525,703.01	1,173,925.90	15,615,157.99	42.5%
001	1122	0000	000000	000	PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
001	1211	0000	000000	000	TUITION - PARENTS - REGULAR	.00	.00	.00	.00	0.0%
001	1221	0000	000000	000	TUITION - OTHER DISTRICTS - REGULAR	280,000.00	41,479.04	41,479.04	238,520.96	14.8%
001	1221	0006	000000	000	JV50 SB14 SF-14	.00	.00	.00	.00	0.0%
001	1222	0000	000000	000	TUITION - PARENTS - SUMMER SCHOOL	15,000.00	263.12	120.00	14,736.88	1.8%
001	1222	0000	000000	201	TUITION - PARENTS - BAND SUMMER SCHOOL	.00	.00	.00	.00	0.0%
001	1223	0000	000000	000	TUITION - OTHER DISTRICTS - SPECIAL ED	600,000.00	10,642.38	10,642.38	589,357.62	1.8%
001	1224	0000	000000	000	TUITION - OTHER DISTRICTS - VOCATIONAL	30,000.00	.00	.00	30,000.00	0.0%
001	1224	0300	000000	000	VOCATIONAL REVENUE FROM FDA	.00	.00	.00	.00	0.0%
001	1227	0000	000000	000	FOUNDATION - OPEN ENROLLMENT	1,650,000.00	254,592.08	127,239.34	1,395,407.92	15.4%
001	1410	0000	000000	000	INTEREST ON INVESTMENTS	250,000.00	85,137.29	65,372.31	164,862.71	34.1%
001	1710	0000	000000	000	old	.00	.00	.00	.00	0.0%
001	1740	0000	000000	302	PARKING FEES - FHS	9,000.00	3,616.00	3,614.00	5,384.00	40.2%
001	1810	0000	000000	000	RENTAL SCHOOL PROPERTY	25,000.00	4,368.00	.00	20,632.00	17.5%
001	1820	0000	000000	000	GIFTS & DONATIONS	5,000.00	6,142.12	.00	1,142.12-	122.8%
001	1820	0001	000000	000	DONATIONS - WEIGHTROOM PLEDGES (CLOSED	.00	.00	.00	.00	0.0%
001	1820	0002	000000	000	DONATIONS - DONNELL CAPITAL PROJECTS	.00	.00	.00	.00	0.0%
001	1831	0300	000000	000	SPONSOR FEE PAID TO FCS FROM FDA	50,000.00	.00	.00	50,000.00	0.0%
001	1832	0000	000000	000	CONTRACTED SERVICES-HCESC	.00	.00	.00	.00	0.0%
001	1833	0001	000000	302	WORKSHOP - CUSTOMER PROJECTS	.00	.00	.00	.00	0.0%
001	1880	0000	000000	000	TIF REFUNDS OR P.I.L.O.T.	.00	.00	.00	.00	0.0%
001	1890	0000	000000	000	MISC. REVENUE & FINES	950,000.00	6,655.07	839.36	943,344.93	0.7%
001	1890	0000	000000	246	JACOBS BREAK IN NOV. 2010	.00	.00	.00	.00	0.0%
001	1890	0001	000000	000	CHASE COMMISSION XCHASE	.00	.00	.00	.00	0.0%
001	1890	0300	000000	000	MISC REVENUE-REIMBURSEMENTS FROM FDA	.00	128,687.59	.00	128,687.59-	0.0%
001	1933	0000	000000	000	SALE AND LOSS OF ASSETS [SM1-02.060]	5,000.00	.00	.00	5,000.00	0.0%
001	3110	0000	000000	000	SCHOOL FOUNDATION - UNRESTRICTED AID	22,485,000.00	3,080,936.65	1,540,297.81	19,404,063.35	13.7%
001	3110	0002	000000	000	SPECIAL EDUCATION ALLOWANCE	.00	561,673.61	280,821.71	561,673.61-	0.0%
001	3110	0005	000000	000	TRANSPORTATION ALLOWANCE	800,000.00	131,212.04	65,602.54	668,787.96	16.4%
001	3110	0006	000000	000	DPFA ALLOWANCE	.00	.00	.00	.00	0.0%
001	3110	0008	000000	000	OTHER ADJUSTMENTS (VOC & SPEC. ED)	1,700,000.00	265,321.00	135,132.26	1,434,679.00	15.6%
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	2,250,000.00	.00	.00	2,250,000.00	0.0%
001	3132	0000	000000	000	HOMESTEAD EXEMPTIONS	700,000.00	.00	.00	700,000.00	0.0%
001	3133	0000	000000	000	\$10,000 PERSONAL PROPERTY TAX EXEMPTIO	.00	.00	.00	.00	0.0%
001	3134	0000	000000	000	ELECTRIC DEREGULATION PROP TAX REPLACE	.00	.00	.00	.00	0.0%
001	3135	0000	000000	000	TANGIBLE PERSONAL PROPERTY TAX LOSS	1,617,557.00	.00	.00	1,617,557.00	0.0%
001	3139	0000	000000	000	OTHER PROPERTY TAX ALLOCATIONS	.00	.00	.00	.00	0.0%
001	3190	0000	000000	000	CASINO REVENUE	275,000.00	141,749.82	141,749.82	133,250.18	51.5%
001	3190	0002	000000	000	SUMMER SCHOOL OPERATION EXTEND REIMBUR	.00	.00	.00	.00	0.0%
001	3190	0003	000000	000	FIXED RATE ADJUSTMENT FOUNDATION (SB3	.00	.00	.00	.00	0.0%
001	3190	0006	000000	000	TUITION FROM OTHER DISTRICTS	.00	.00	.00	.00	0.0%

FINANCIAL REVENUE REPORT  
Processing Month: August 2018  
FINDLAY CITY SCHOOLS

Fnd Rcpt	Sc	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
001	3211	0000	000000	000 ECONOMIC DISADVANTAGED FUNDING	.00	58,474.39	29,218.33	58,474.39	0.0%
001	3219	0000	000000	000 SPEC ED REIMBURSEMENT - FOUNDATION	50,000.00	.00	.00	50,000.00	0.0%
001	3219	0001	000000	000 STATE REIM SUMMER SCHOOL [SM1-1.04]	.00	.00	.00	.00	0.0%
001	3219	0004	000000	000 VOCATIONAL ALLOWANCE	475,000.00	76,003.34	38,001.67	398,996.66	16.0%
001	4120	1994	190000	000 FEDERAL MEDICAID (CAFS) [SM1-1.06]	250,000.00	570.91	.00	249,429.09	0.2%
001	4130	0000	000000	000 e-Rate Revenue (formerly fund 588)	.00	.00	.00	.00	0.0%
001	4139	0000	000000	000 STUDENT INTERVENTION SERVICES	.00	.00	.00	.00	0.0%
001	5100	0000	000000	000 TRANSFER INTO GENERAL FUND	.00	.00	.00	.00	0.0%
001	5220	0000	000000	000 RETURN ADV FROM FY17 524=10K & 572=60K	50,000.00	.00	.00	50,000.00	0.0%
001	5300	0000	000000	000 REFUND OF PRIOR YR EXPEND [SM1-02.060]	195,000.00	122,982.35	104.97	72,017.65	63.1%
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		61,857,418.00	16,506,209.81	3,654,161.44	45,351,208.19	26.7%
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%

FINANCIAL REVENUE REPORT  
Processing Month: August 2018  
FINDLAY CITY SCHOOLS

Fnd Rcpt	Sc	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
002	1410	9095	000000	000 ASBESTOS LOAN EX-INTERST	.00	.00	.00	.00	0.0%
		** Fund 002	Sc 9095	Totals	.00	.00	.00	.00	0.0%
002	1111	9123	000000	000 2010 BONDS REAL PROPERTY PROCEEDS	3,435,203.00	1,327,412.30	135,640.15	2,107,790.70	38.6%
002	1880	9123	000000	000 BOND SHARE OF T.I.F. OR P.I.L.O.T	.00	.00	.00	.00	0.0%
002	3131	9123	000000	000 10% & 2.5% ROLLBACKS	.00	.00	.00	.00	0.0%
002	3132	9123	000000	000 HOMESTEAD EXEMPTIONS	.00	.00	.00	.00	0.0%
002	4110	9123	000000	000 PART OF 35% INTEREST SUBSIDY FROM FEDS	580,000.00	.00	.00	580,000.00	0.0%
		** Fund 002	Sc 9123	Totals	4,015,203.00	1,327,412.30	135,640.15	2,687,790.70	33.1%
003	5100	0000	000000	000 TRANSFER IN FROM 001 TO ZERO OUT THIS	.00	.00	.00	.00	0.0%
003	5300	0000	000000	000 REFUND OF PRIOR YEAR EXPENDITURES	.00	.00	.00	.00	0.0%
		** Fund 003	Sc 0000	Totals	.00	.00	.00	.00	0.0%
003	1111	9030	000000	000 P.I. REAL ESTATE TAX	1,981,440.00	766,744.51	78,332.45	1,214,695.49	38.7%
003	1122	9030	000000	000 P.I. PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
003	1410	9030	000000	000 PERMANENT IMPROVEMENT - INTEREST	8,000.00	.00	.00	8,000.00	0.0%
003	1820	9030	000000	000 PERMANENT IMPROVEMENT - DONATIONS	.00	.00	.00	.00	0.0%
003	1880	9030	000000	000 PI SHARE OF T.I.F. OR P.I.L.O.T	.00	.00	.00	.00	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	.00	.00	.00	0.0%
003	3132	9030	000000	000 HOMESTEAD REIMBURSEMENT FOR PI LEVY	.00	.00	.00	.00	0.0%
003	3133	9030	000000	000 REIMBURSEMENT OF 10K PERSONAL PROP EXE	.00	.00	.00	.00	0.0%
003	5100	9030	000000	000 TRANSFERS IN	.00	.00	.00	.00	0.0%
003	5210	9030	000000	000 ADVANCES IN -- FROM GENERAL FUND	.00	.00	.00	.00	0.0%
003	5300	9030	000000	000 REFUND OF PRIOR YEARS EXPENDITURES	.00	.00	.00	.00	0.0%
		** Fund 003	Sc 9030	Totals	1,989,440.00	766,744.51	78,332.45	1,222,695.49	38.5%
003	1410	9031	000000	000 PERMANENT IMPROVEMENT - INTEREST	1,000.00	.00	.00	1,000.00	0.0%
003	1820	9031	000000	000 PERMANENT IMPROVEMENT - DONATIONS	.00	3,500.00	3,500.00	3,500.00	0.0%
003	1931	9031	000000	000 SALE OF JAN'14 I-75/JUNE'12 MILLSTREAM	.00	.00	.00	.00	0.0%
003	1934	9031	000000	000 INSURANCE PROCEEDS FROM MUSIC TRAILER	.00	.00	.00	.00	0.0%
003	1940	9031	000000	000 PERMANENT IMPROVEMENT - SALE OF NOTES	.00	.00	.00	.00	0.0%
003	4110	9031	000000	000 PORTION OF BABS 35% SUBSIDY USED FOR P	200,000.00	.00	.00	200,000.00	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	Sc 9031	Totals	201,000.00	3,500.00	3,500.00	197,500.00	1.7%
003	1410	9032	000000	000 INTEREST ON MARATHON DONATION	1,000.00	.00	.00	1,000.00	0.0%

FINANCIAL REVENUE REPORT  
Processing Month: August 2018  
FINDLAY CITY SCHOOLS

Fnd Rcpt	Sec	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
003	1820	9032	000000 000	2014 DONATION FROM MARATHON	.00	.00	.00	.00	0.0%
		** Fund 003	Sec 9032	Totals	1,000.00	.00	.00	1,000.00	0.0%
003	1410	9039	000000 000	CENTRAL AUDITORIUM - INTEREST	.00	.00	.00	.00	0.0%
003	1810	9039	000000 000	CENTRAL AUDITORIUM - RENTAL INCOME	.00	.00	.00	.00	0.0%
003	1820	9039	000000 000	CENTRAL AUDITORIUM - DONATIONS	.00	.00	.00	.00	0.0%
		** Fund 003	Sec 9039	Totals	.00	.00	.00	.00	0.0%
004	1944	9040	000000 000	HB 264 ENERGY CONSERVATION LOAN PROCEE	.00	.00	.00	.00	0.0%
		** Fund 004	Sec 9040	Totals	.00	.00	.00	.00	0.0%
004	1410	9123	000000 000	INTEREST ON BOND PROCEEDS LFI PORTION	10,000.00	.00	.00	10,000.00	0.0%
004	1911	9123	000000 000	PREMIUM OF 2/4/10 SALE OF BONDS	.00	.00	.00	.00	0.0%
004	1921	9123	000000 000	FEB 4, 2010 SALE OF BONDS	.00	.00	.00	.00	0.0%
		** Fund 004	Sec 9123	Totals	10,000.00	.00	.00	10,000.00	0.0%
004	1410	9789	000000 000	INTEREST ON BOND PROCEEDS OUTSIDE PROJ	.00	1,550.56	743.43	1,550.56-	0.0%
004	5100	9789	000000 000	TRANSFER IN FROM 004-9123 OR 010-9123	.00	.00	.00	.00	0.0%
		** Fund 004	Sec 9789	Totals	.00	1,550.56	743.43	1,550.56-	0.0%
006	1410	9060	000000 000	FOOD SERVICE - INTEREST	.00	.00	.00	.00	0.0%
006	1511	9060	000000 000	FOOD SERVICE - BREAKFAST	.00	1,965.95	1,965.95	1,965.95-	0.0%
006	1512	9060	000000 000	FOOD SERVICE - LUNCHES	.00	39,105.05	38,811.71	39,105.05-	0.0%
006	1522	9060	000000 000	FOOD SERVICE - ADULT LUNCHES	.00	701.55	679.85	701.55-	0.0%
006	1559	9060	000000 000	FOOD SERVICE - SPECIAL FUNCTIONS	.00	.00	.00	.00	0.0%
006	1590	9060	000000 000	FOOD SERVICE - ALA CARTE AND MILK	.00	10,676.85	10,676.85	10,676.85-	0.0%
006	1890	9060	000000 000	FOOD SERVICE - MISC. PMTS	.00	500.00	500.00	500.00-	0.0%
006	3213	9060	000000 000	FOOD SERVICE - STATE SUBSIDY	.00	.00	.00	.00	0.0%
006	3213	9060	000000 001	FOOD SERVICE - STATE BREAKFAST SUBSITY	.00	.00	.00	.00	0.0%
006	4120	9060	000000 000	FOOD SERVICE - FEDERAL SUBSIDY	.00	5,282.76	2,244.18	5,282.76-	0.0%
006	4120	9060	000000 001	FOOD SERVICE - FEDERAL BREAKFAST SUBSI	.00	.00	.00	.00	0.0%
006	5210	9060	000000 000	FOOD SERVICE - ADVANCES IN	.00	.00	.00	.00	0.0%
006	5300	9060	000000 000	REFUND OF PRIOR YEAR EXPENDITURES	2,000,000.00	.00	.00	2,000,000.00	0.0%
		** Fund 006	Sec 9060	Totals	2,000,000.00	58,232.16	54,878.54	1,941,767.84	2.9%
Grand Total All Funds					70,074,061.00	18,663,649.34	3927,256.01	51,410,411.66	26.6%

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 001/0000 Obj: 100							
001/0000 100							
1100	REGULAR INSTRUCTION - SALARY	16,716,000.00	1,422,617.47	2,780,620.62	.00	13,935,379.38	16.6%
1200	SPECIAL INSTRUCTION - SALARY	5,911,000.00	360,328.74	870,596.53	.00	5,040,403.47	14.7%
1300	VOCATIONAL INSTRUCTION - SALARY	1,725,139.64	126,922.19	253,819.55	.00	1,471,320.09	14.7%
2100	PUPIL SUPPORT SERVICES - SALARY	2,015,000.00	140,235.84	280,896.34	.00	1,734,103.66	13.9%
2200	STAFF SUPPORT SERVICES - SALARY	1,246,000.00	58,148.98	106,383.58	.00	1,139,616.42	8.5%
2400	ADMINISTRATIVE - SALARY	2,795,000.00	232,323.44	464,076.80	.00	2,330,923.20	16.6%
2500	FISCAL SERVICES - SALARY	405,000.00	31,184.91	75,863.34	.00	329,136.66	18.7%
2700	OPERATION & MAINT - SALARY	2,170,000.00	172,873.67	381,037.76	.00	1,788,962.24	17.6%
2800	TRANSPORTATION SERVICES - SALARY	1,468,165.67	91,804.87	182,934.19	.00	1,285,231.48	12.5%
2900	INFORMATIONAL SERVICES - SALARY	106,000.00	8,184.42	17,019.97	.00	88,980.03	16.1%
4100	ACADEMIC & SUBJECT - SALARY	118,000.00	531.25	531.25	.00	117,468.75	0.5%
4500	SPORTS - SALARY	624,000.00	12,025.90	24,361.43	.00	599,638.57	3.9%
4600	SCHOOL & PUBLIC - SALARY	60,000.00	.00	.00	.00	60,000.00	0.0%
Fund 001/0000 Obj 100 Totals		35,359,305.31	2,657,181.68	5,438,141.36	.00	29,921,163.95	
001/0000 200							
1100	REGULAR INSTRUCTION - FRINGE BENEFITS	6,918,883.63	546,522.90	1,067,487.81	86,132.74	5,765,263.08	15.4%
1200	SPECIAL INSTRUCTION - FRINGE BENEFITS	2,038,368.98	241,353.23	416,946.31	22,532.04	1,598,890.63	20.5%
1300	VOCATIONAL INSTRUCTION - FRINGE BENEF	637,592.24	52,130.53	104,296.77	5,490.96	527,804.51	16.4%
2100	PUPIL SUPPORT SERVICES - FRINGE BENEF	755,800.00	59,659.68	119,066.40	.00	636,733.60	15.8%
2200	STAFF SUPPORT SERVICES - FRINGE BENEF	761,091.98	33,188.45	59,554.73	61,752.05	639,785.20	7.8%
2400	ADMINISTRATIVE - FRINGE BENEFITS	1,357,051.11	116,851.88	227,610.43	13,765.74	1,115,674.94	16.8%
2500	FISCAL SERVICES - FRINGE BENEFITS	191,000.00	16,729.35	32,678.07	783.75	157,538.18	17.1%
2700	OPERATION & MAINT - FRINGE BENEFITS	1,090,600.00	102,390.12	194,258.96	1,111.96	895,229.08	17.8%
2800	TRANSPORTATION SERVICES - FRINGE BENE	612,000.00	52,679.55	96,080.71	543.76	515,375.53	15.7%
2900	INFORMATIONAL SERVICES - FRINGE BENEF	49,000.00	5,340.03	10,054.00	636.69	38,309.31	20.5%
4100	ACADEMIC & SUBJECT - FRINGE BENEFITS	18,600.00	89.03	89.03	.00	18,510.97	0.5%
4500	SPORTS - FRINGE BENEFITS	132,223.40	3,790.00	7,320.59	934.96	123,967.85	5.5%
4600	SCHOOL & PUBLIC - FRINGE BENEFITS	11,400.00	.00	.00	.00	11,400.00	0.0%
Fund 001/0000 Obj 200 Totals		14,573,611.34	1,230,724.75	2,335,443.81	193,684.65	12,044,482.88	
001/0000 400							
1100	REGULAR INSTRUCTION - PURCHASED SERVI	1,111,222.46	30,905.41	59,149.24	835,384.80	216,688.42	5.3%
1200	SPECIAL INSTRUCTION - PURCHASED SERVI	298,642.15	8,987.84	25,883.90	213,229.03	59,529.22	8.7%
1300	VOCATIONAL INSTRUCTION - PURCHASED SE	357,532.26	2,699.70	13,444.43	138,924.55	205,163.28	3.8%
1900	OTHER INSTRUCTION - PURCHASED SERVICE	6,360,557.00	421,173.46	827,194.54	26,279.00	5,507,083.46	13.0%
2100	PUPIL SUPPORT SERVICES - PURCHASED SE	316,528.51	9,041.85	20,954.02	140,060.33	155,514.16	6.6%
2200	STAFF SUPPORT SERVICES - PURCHASED SE	262,486.23	597.13	966.51	110,543.23	150,976.49	0.4%
2300	BD OF EDUCATION - PURCHASED SERVICES	150,345.01	17,465.50	23,397.22	88,986.00	37,961.79	15.6%
2400	ADMINISTRATIVE - PURCHASED SERVICES	212,426.61	6,046.57	23,919.45	73,134.62	115,372.54	11.3%
2500	FISCAL SERVICES - PURCHASED SERVICES	184,384.02	1,769.38	8,568.03	103,737.60	72,078.39	4.6%
2700	OPERATION & MAINT - PURCHASED SERVICE	2,050,867.22	322,379.62	397,155.56	622,153.16	1,031,558.50	19.4%
2800	TRANSPORTATION SERVICES - PURCHASED S	87,308.33	12,179.85	15,428.98	35,319.18	36,560.17	17.7%
2900	INFORMATIONAL SERVICES - PURCHASED SE	31,379.43	466.30	466.30	2,921.70	27,991.43	1.5%
4500	SPORTS - PURCHASED SERVICES	15,000.00	.00	938.19	.00	14,061.81	6.3%
4600	SCHOOL & PUBLIC - PURCHASED SERVICES	14,695.44	.00	781.82	2,388.46	11,525.16	5.3%
5300	ARCHITECT SERVICES - PURCHASED SERVIC	5,000.00	.00	.00	.00	5,000.00	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: August 2018  
FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 001/0000 Obj: 400							
	Fund 001/0000 Obj 400 Totals	11,458,374.67	832,518.35	1,418,248.19	2,393,061.66	7,647,064.82	
001/0000 500							
1100	REGULAR INSTRUCTION - SUPPLIES	933,947.86	172,818.49	230,422.22	365,952.91	337,572.73	24.7%
1200	SPECIAL INSTRUCTION - SUPPLIES	30,000.00	1,978.83	3,237.16	1,450.46	25,312.38	10.8%
1300	VOCATIONAL INSTRUCTION - SUPPLIES	207,793.14	46,919.51	51,954.81	102,663.74	53,174.59	25.0%
2100	PUPIL SUPPORT SERVICES - SUPPLIES	42,637.18	1,798.00	1,898.71	10,093.25	30,645.22	4.5%
2200	STAFF SUPPORT SERVICES - SUPPLIES	36,800.93	1,107.42	2,101.06	1,829.39	32,870.48	5.7%
2300	BD OF EDUCATION - SUPPLIES	1,000.00	.00	.00	.00	1,000.00	0.0%
2400	ADMINISTRATIVE - SUPPLIES	61,331.66	4,486.73	8,431.53	16,128.42	36,771.71	13.7%
2500	FISCAL SERVICES - SUPPLIES	6,750.00	543.52	213.14	7,608.96	1,072.10	3.2%
2700	OPERATION & MAINT - SUPPLIES	496,328.33	27,478.04	41,919.98	273,075.37	181,332.98	8.4%
2800	TRANSPORTATION SERVICES - SUPPLIES	505,010.53	34,960.99	53,164.69	124,073.38	327,772.46	10.5%
2900	INFORMATIONAL SERVICES - SUPPLIES	3,000.00	.00	.00	.00	3,000.00	0.0%
	Fund 001/0000 Obj 500 Totals	2,324,599.63	292,091.53	393,343.30	902,875.88	1,028,380.45	
001/0000 600							
1100	REGULAR INSTRUCTION - CAPITAL OUTLAY	293,327.00	17,096.93	21,642.38	13,310.57	258,374.05	7.4%
1200	SPECIAL INSTRUCTION - CAPITAL OUTLAY	10,000.00	.00	.00	3,489.00	6,511.00	0.0%
1300	VOCATIONAL INSTRUCTION - CAPITAL OUTL	150,000.00	27,086.58	99,171.54	9,299.40	41,529.06	66.1%
2200	STAFF SUPPORT SERVICES - CAPITAL OUTL	9,500.00	.00	.00	.00	9,500.00	0.0%
2400	ADMINISTRATIVE - CAPITAL OUTLAY	10,182.00	.00	.00	3,182.00	7,000.00	0.0%
2500	FISCAL SERVICES - CAPITAL OUTLAY	5,000.00	.00	.00	.00	5,000.00	0.0%
2700	OPERATION & MAINT - CAPITAL OUTLAY	1,571.65	.00	.00	8.65	1,563.00	0.0%
4100	GENERAL ACADEMIC/SUBJECT ORIENTED CAP	5,000.00	.00	.00	.00	5,000.00	0.0%
	Fund 001/0000 Obj 600 Totals	484,580.65	44,183.51	120,813.92	29,289.62	334,477.11	
001/0000 800							
2300	BD OF EDUCATION - MISC OBJECTS	83,120.75	11,791.29	12,999.81	31,453.71	38,667.23	15.6%
2500	FISCAL SERVICES - MISC OBJECTS	695,750.00	260,182.38	263,651.50	.00	432,098.50	37.9%
2700	OPERATION & MAINT - MISC OBJECTS	27,211.00	.00	.00	4,800.00	22,411.00	0.0%
2800	TRANSPORTATION SERVICES - MISC OBJECT	1,000.00	.00	.00	.00	1,000.00	0.0%
4100	ACADEMIC & SUBJECT - MISC OBJECTS	25,000.00	1,760.00	1,723.87	715.00	22,561.13	6.9%
	Fund 001/0000 Obj 800 Totals	832,081.75	273,733.67	278,375.18	36,968.71	516,737.86	
001/0000 900							
7200	TRANSFERS TO OTHER FUNDS	50,000.00	.00	.00	.00	50,000.00	0.0%
7400	ADVANCES TO OTHER FUNDS	50,000.00	.00	.00	.00	50,000.00	0.0%
7500	REFUND OF PRIOR YEARS RECEIPTS	24,500.00	.00	.00	.00	24,500.00	0.0%
	Fund 001/0000 Obj 900 Totals	124,500.00	.00	.00	.00	124,500.00	
	** Fund 001 Scc 0000 Totals	65,157,053.35	5,330,433.49	9,984,365.76	3,555,880.52	51,616,807.07	



Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 002/9123 Obj: 810							
6100	BOND RETIRE REPAYMENT OF DEBT REDEMPT	1,450,000.00	.00	.00	.00	1,450,000.00	0.0%
	Fund 002/9123 Obj 810 Totals	1,450,000.00	.00	.00	.00	1,450,000.00	
002/9123 820							
6100	BOND RETIRE REPAYMENT OF DEBT INTERES	2,633,348.00	.00	.00	.00	2,633,348.00	0.0%
	Fund 002/9123 Obj 820 Totals	2,633,348.00	.00	.00	.00	2,633,348.00	
	** Fund 002 Scc 9123 Totals	4,083,348.00	.00	.00	.00	4,083,348.00	
003/9030 400							
5200	PERMANENT IMPROVEMENT - PURCHASED SER	51,100.00	40,672.09	56,622.09	141,446.53	146,968.62-	110.8%
5300	PERMANENT IMPROVEMENT - PURCHASED SER	50,000.00	.00	.00	.00	50,000.00	0.0%
	Fund 003/9030 Obj 400 Totals	101,100.00	40,672.09	56,622.09	141,446.53	96,968.62-	
003/9030 500							
1100	PERM IMPROVE REG INSTRUCTION SUPPLY/M	306,956.47	37,774.35	41,996.14	113,346.04	151,614.29	13.7%
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	50,000.00	2,637.29	2,637.29	.00	47,362.71	5.3%
	Fund 003/9030 Obj 500 Totals	356,956.47	40,411.64	44,633.43	113,346.04	198,977.00	
003/9030 600							
1100	PERMANENT IMPROVEMENT - CAPITAL OUTLA	775,019.42	10,507.55	276,696.97	330.00	497,992.45	35.7%
2600	PERM IMPROVE SUPPORT SERV-BUSINESS CA	60,000.00	.00	.00	3,595.00	56,405.00	0.0%
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	124,282.00	11,000.00	11,000.00	43,707.00	69,575.00	8.9%
2800	PERM IMPROVE SUPPORT SERV-PUPIL TRANS	331,130.00	91,130.00	91,130.00	.00	240,000.00	27.5%
4500	PERM IMPROVE SPORT ORIENTED ACTIVITY	20,824.86	2,435.00	2,435.00	17,132.86	1,257.00	11.7%
5200	PERM IMPROVE SITE IMPROVEMENT CAPITAL	1,606,380.00	95,741.50	271,778.32	88,722.50	1,245,879.18	16.9%
	Fund 003/9030 Obj 600 Totals	2,917,636.28	210,814.05	653,040.29	153,487.36	2,111,108.63	
003/9030 900							
7200	PERM IMPROVE TRANSFER OTHER USES OF F	40,000.00	.00	.00	.00	40,000.00	0.0%
	Fund 003/9030 Obj 900 Totals	40,000.00	.00	.00	.00	40,000.00	
	** Fund 003 Scc 9030 Totals	3,415,692.75	291,897.78	754,295.81	408,279.93	2,253,117.01	
003/9031 500							
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	50,000.00	.00	.00	.00	50,000.00	0.0%
	Fund 003/9031 Obj 500 Totals	50,000.00	.00	.00	.00	50,000.00	
003/9031 600							
1100	PERMANENT IMPROVEMENT - CAPITAL OUTLA	50,000.00	.00	.00	.00	50,000.00	0.0%
2600	PERM IMPROVE SUPPORT SERV-BUSINESS CA	20,000.00	.00	.00	.00	20,000.00	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: August 2018  
 FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 003/9031 Obj: 600							
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	30,000.00	.00	.00	.00	30,000.00	0.0%
2800	PERM IMPROVE SUPPORT SERV-PUPIL TRANS	175,720.00	175,720.00	175,720.00	.00	.00	100.0%
5200	PERM IMPROVE SITE IMPROVEMENT CAPITAL	250,000.00	.00	.00	.00	250,000.00	0.0%
Fund 003/9031 Obj 600 Totals		525,720.00	175,720.00	175,720.00	.00	350,000.00	
** Fund 003 Scc 9031 Totals		575,720.00	175,720.00	175,720.00	.00	400,000.00	
003/9032 400							
1100	PERM IMPROVE REG INSTRUCTION PURCHASE	8,000.00	.00	.00	20.00	7,980.00	0.0%
Fund 003/9032 Obj 400 Totals		8,000.00	.00	.00	20.00	7,980.00	
003/9032 600							
1100	PERM IMPROVE REG INSTRUCTION CAPITAL	.00	1,427.48	1,569.72	.00	1,569.72-	0.0%
Fund 003/9032 Obj 600 Totals		.00	1,427.48	1,569.72	.00	1,569.72-	
** Fund 003 Scc 9032 Totals		8,000.00	1,427.48	1,569.72	20.00	6,410.28	
2600	BUILDING SUPPORT SERV-BUSINESS CAPITA	400,000.00	.00	.00	.00	400,000.00	0.0%
Fund 004/9123 Obj 600 Totals		400,000.00	.00	.00	.00	400,000.00	
** Fund 004 Scc 9123 Totals		400,000.00	.00	.00	.00	400,000.00	
006/9060 100							
3100	FOOD SERVICES - SALARY	624,804.00	14,295.88	23,320.83	.00	601,483.17	3.7%
Fund 006/9060 Obj 100 Totals		624,804.00	14,295.88	23,320.83	.00	601,483.17	
006/9060 200							
3100	FOOD SERVICES - FRINGE BENEFITS	281,049.00	16,004.28	31,175.23	662.95	249,210.82	11.1%
Fund 006/9060 Obj 200 Totals		281,049.00	16,004.28	31,175.23	662.95	249,210.82	
006/9060 400							
3100	FOOD SERVICES - PURCHASED SERVICES	51,169.08	4,403.06	4,693.08	43,287.81	3,188.19	9.2%
Fund 006/9060 Obj 400 Totals		51,169.08	4,403.06	4,693.08	43,287.81	3,188.19	
006/9060 500							
3100	FOOD SERVICES - SUPPLIES	740,516.71	57,116.27	60,860.75	644,243.65	35,412.31	8.2%
Fund 006/9060 Obj 500 Totals		740,516.71	57,116.27	60,860.75	644,243.65	35,412.31	
006/9060 600							

Date: 9/04/18

MANAGEMENT APPROPRIATION REPORT  
Processing Month: August 2018  
FINDLAY CITY SCHOOLS

Page: 5  
(APPOBJSEL)

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 006/9060 Obj: 600							
3100	FOOD SERVICE FOOD SERV OPERATION CAPI	17,838.00	.00	.00	3,595.00	14,243.00	0.0%
	Fund 006/9060 Obj 600 Totals	17,838.00	.00	.00	3,595.00	14,243.00	
006/9060 900							
7500	FOOD SERVICES - REFUND OF PRIOR YEARS	253,183.00	.00	.00	.00	253,183.00	0.0%
	Fund 006/9060 Obj 900 Totals	253,183.00	.00	.00	.00	253,183.00	
	** Fund 006 Scc 9060 Totals	1,968,559.79	91,819.49	120,049.89	691,789.41	1,156,720.49	
	Grand Total All Funds	75,608,373.89	5,891,298.24	11,036,001.18	4,655,969.86	59,916,402.85	

**SCHOOL BUS BID RESOLUTION****Ohio Schools Council Cooperative advertising and receiving bids for school bus chassis and bodies**

WHEREAS, the Findlay City Schools Board of Education wishes to advertise and receive bids for the purchase of three (3) – seventy-two (72) passenger unitized conventional school bus chassis and bodies.

THEREFORE, BE IT RESOLVED the Findlay City Schools Board of Education wishes to participate and authorizes the Ohio Schools Council to advertise and receive bids on behalf of said Board as per the specifications submitted for the cooperative purchase of three (3) – seventy-two (72) passenger unitized conventional school bus chassis and bodies.

FINDLAY CITY SCHOOL  
Findlay, Ohio  
2019/2020 School Calendar  
184 teacher days including PT Conferences

Professional Development-Teachers Only	Friday, August 23, 2019
Professional Development-Teachers Only	Monday, August 26, 2019
Convocation/Building & Dept. Meetings	Tuesday, August 27, 2019
First Day for Students	Wednesday, August 28, 2019
Labor Day – <b>NO SCHOOL</b>	Monday, September 2, 2019
Fall Break	Thurs. & Fri., Nov. 28 & 29, 2019
Winter Break	Mon., Dec. 23, 2019 – Wed., January 1, 2020
Students First Day Back to School	Thursday, January 2, 2020
MLK – <b>NO SCHOOL</b>	Monday, January 20, 2020
Professional Development – Teachers Only	Monday, February 17, 2020
Spring Break – <b>NO SCHOOL</b>	Fri., & Mon. April 10 & 13, 2020
Last Day for Students (177 Days)	Thursday, May 21, 2020
Clerical Day for Teachers	Friday, May 22, 2020
Findlay High School Commencement	Saturday, May 23, 2020

**(All Millstream students will follow the Findlay City Schools Calendar)**

9-Week Grading Periods

First 9-Week Grading Period	08/28/19 – 10/30/19	45 days
Second 9-Week Grading Period	10/31/19 – 01/14/20	44 days
Third 9-Week Grading Period	01/15/20 – 03/18/20	44 days
Fourth 9-Week Grading Period	03/19/20 – 05/21/20	44 <u>days</u>

TOTAL DAYS IN SESSION for students = 177 student days

**Professional Development Days for teachers – NO SCHOOL FOR STUDENTS:**

8/23/2019  
8/26/2019  
2/17/2020

**2 Hour Delay Days for Teacher In-Service**

Thursday, October, 31, 2019  
Wednesday, January 15, 2020  
Thursday, March 19, 2020

- New Teacher Orientation: 8/21-8/22
- Convocation 8/27

**\*\*Parent Teacher Conferences will be scheduled in the PM on 4 different dates at each building and count as 2 school days.\*\***

Approved: 4/16/2018  
Revised: 9/10/19

FINDLAY CITY SCHOOL  
Findlay, Ohio  
2020/2021 School Calendar  
184 teacher days including PT Conferences

Professional Development – Teachers Only	Monday, August 31, 2020
Professional Development - Teachers Only	Tuesday, September 1, 2020
Convocation/Building & Dept. Meetings	Wednesday, September 2, 2020
First Day for Students	Thursday, September 3, 2020
Labor Day – <b>NO SCHOOL</b>	Monday, September 7, 2020
Fall Break	Thurs. & Fri., Nov. 26 & 27, 2020
Winter Break	Wed., Dec. 23, 2020 – Fri., Jan.1, 2021
Students First Day Back to School	Monday, January 4, 2021
Professional Development – Teachers Only	Monday, January 18, 2021
Presidents Day – <b>NO SCHOOL</b>	Monday, February 15, 2021
Spring Break – <b>NO SCHOOL</b>	Fri. & Mon., April 2 & 5, 2021
Last Day for Students (176 Days)	Thursday, May 27, 2021
Clerical Day for Teachers	Friday, May 28, 2021
Findlay High School Commencement	Saturday, May 29, 2021

**(All Millstream students will follow the Findlay City Schools Calendar)**

9-Week Grading Periods

First 9-Week Grading Period	09/03/20 – 11/04/20	44 days
Second 9-Week Grading Period	11/05/20 – 01/20/21	44 days
Third 9-Week Grading Period	01/21/21 – 03/24/21	44 days
Fourth 9-Week Grading Period	03/25/21 – 05/27/21	44 <u>days</u>

TOTAL DAYS IN SESSION for students = 176 student days

**Professional Development Days for teachers – NO SCHOOL FOR STUDENTS:**

Monday, August 31, 2020  
Tuesday, September 1, 2020  
Monday, January 18, 2021

**2 Hour Delay Days for Teacher In-Service**

Thursday, November 5, 2020  
Thursday, January 21, 2020  
Thursday, March 25, 2020

**\*\*Parent Teacher Conferences will be scheduled in the PM on 4 different dates at each buildings and count as 2 school days.\*\***

- New Teacher Orientation: 8/27-8/28
- Convocation 9/02/2020

Approved: 4/16/2018  
Revised: 9/10/2018



# *Jacobs Primary School*

## **Teacher Absence - ILLNESS:**

In case of absence, a teacher should call Krista, on her cell phone, until 10:00 p.m. or as soon as possible in the morning (6:00 am preferred) - cell- **419 – 957 -0338**.

Teachers may also submit illness absence through the Renhill website.

Adequate plans for the next day should **always** be available in the Plan Book when a teacher leaves the building at the end of the day. Also, the Daily Schedule and Seating Chart should be available and in evidence. On a day you are absent, please call the school office 425-8299 by 3:00 p.m. to let us know if you will be returning.

## **OTHER THAN ILLNESS:**

The procedures for personal leave are outlined in the Master Contract. Professional leave opportunities are made available to staff throughout the school year. Teachers should fill out forms and contact the Principal for personal and professional leave approval.

## **STUDENT ABSENCE**

**Absence & Tardiness:** Parents are to call or send a note if a student is to be absent. If they do not, the Office will try to call them. Any pattern or trend in absence or tardiness should be reported to the Office. (Ten days constitutes as excessive.) Truancy should be brought to the attention of the Principal and it will be investigated at once.

**An adult in the Office must pick up students needing to leave the building during school hours.** Teachers should send students to the Office, along with a note for early dismissal from a parent, before the time requested to leave for appointments. Parents are asked to sign their children out for early dismissal. **Please send notes down with the Attendance Folder.**

## **STUDENT VACATIONS:**

Vacations are considered an absence of choice rather than necessity, and the teacher has options in assigning make-up work. Assignments do not have to be given until the student returns from vacation. Teachers should use their professional judgment in determining the extent and type of make-up work to be assigned to the student.

## **ILLNESS AND INJURY STUDENTS:**

Students who become ill at school should be brought to the Nurse's Office by the teacher or sent with a note of explanation. Students with a temperature of 100 or vomiting are sent home. A parent must be contacted to come to the school and pick up the student. Students are not to be left unattended in the Nurse's Station or classroom. Students are **not** to administer first aid to another student.

If an injury is of a serious nature and requires parent or medical attention, the adult supervising when the accident occurred must complete an Accident Report.

**In case of an accident, seizure or fainting spell on the playground or in the classroom:**

- 1. An adult must stay with the child.**
- 2. Send for help. Notify the Nurse (10:00 - 1:30) or Office.**
- 3. Follow first-aid procedures.**
- 4. Check the Emergency Procedure card in the Office and check the authorization form.**
- 5. Make out an accident report. Forms are available in the Office.**

**TEACHERS:** If injured on duty, the Staff needs to make out a Personnel Injury Report and notify the Office.

### TONE/BELL SCHEDULE

- 9:00 a.m. -- Arrival of Students/Enter Building  
9:15 a.m. -- Students in Homeroom  
(In seats and quiet)  
8:40 am –  
9:05 am Breakfast  
3:40 p.m. Students are dismissed

CELL PHONES are not to be used for personal use during normal student contact hours.

### CHILD ABUSE

In 1974, the National Child Abuse Prevention Act was signed into law. Teachers are protected from suits by this law. The law stipulates that teachers are **required** to report any suspected child abuse. In order to further facilitate child abuse reports, teachers who suspect child abuse or neglect should inform the Principal. Children's Services is required to investigate any reported child abuse with 24 hours of the report. **Please inform the Principal if you suspect abuse or neglect.** **HB278 requires all certified staff members must have received training by 3/30/09.** **Please let Melissa know ASAP if you have not received this training.**

### CLASSROOM SUPPLIES

Textbooks: Textbooks should be ordered from **Curriculum** as soon as an out-of-town pupil is placed in the teacher's class. Forms are available from the office.

Pupils transferring from a Findlay School to another Findlay school will not have textbooks (except workbooks) coming from their previous school. **Textbooks for a withdrawing student should be kept in the classroom—workbooks should be sent with the student.**

Manuals for Teachers or Student Teachers are ordered on the narrow textbook form from the office. Textbooks also are ordered on this form. Teachers are allowed only one textbook, Teacher's Edition, per subject area.

Supplies- Workroom: Please notify Karen Hill with a note, **with your name on it**, in her mailbox when supply is low for any items stored in cabinet- **Workroom.** Cutting boards, hole punchers, long stapler, label-maker, heavy-duty stapler, etc. please return immediately or use there. **DO NOT REMOVE BINDER, ELECTRIC STAPLER OR ELECTRIC PENCIL SHARPENER WITHOUT LEAVING A NOTE IN Its PLACE ON Its LOCATION.**

### COMPUTER USAGE

IMAC and printers are available for classes to use. The Computer Lab is part of the specials rotation during Library time. If you would like to have your students work in the Computer Lab outside of specials, please book time with Jan Gower. Computer lab carts for Jacobs consist of IPADS only. There is a cart reserved for each grade level. If you need assistance with the IPADS please see Jan.



Most of our software is network based. Please follow guidelines for each network software program. Please try and keep the Computer Room in order and push in chairs when finished. The last class of the day should **close out any programs.**

The File Server will be utilized this year for data on student learning. Information and files can be downloaded to the Server and secured with your user I.D. and password.

### **CONFERENCES WITH PARENTS**

If the need should arise for a person-to-person Parent/Teacher Conference, feel free to rely on the Principal to help plan a conference strategy or sit in on the conference if you wish.

Often parents will call the school and wish to have a conference with a teacher. When this happens, the Office will leave a note in the teacher's mailbox to call the parent to set up a Conference.

Two regularly scheduled Parent/Teacher Conferences occur in the fall, one in the spring. Teachers should prepare for each Parent Conference so that the Conference is productive. A simple checklist for each student might prove helpful to ensure that no important detail is overlooked.



The copy machine is for the use of Staff Members. Cooperating Teachers are responsible for training Student Teachers & Volunteers to use the copier, and for approving any copying done by Student Teachers. **Paper jams are to be cleared by the Staff Members trained to do so. Use of the machine is limited to materials that directly benefit Jacobs Students.** Use of the machine by those other than permanent staff members and student teachers must be approved by the Principal.

### **CONSULTATION AND TESTING REFERRAL**

#### **Jacobs Teacher Assistance Team RTI**

The RTI process will continue. We will continue the TBT and BLT process. Further information of testing referrals will be provided at the beginning of the 2018-2019 school year.

**Goals:** (These may be altered, but holistically the goals are the same)

- Enable the school district's instructional program to meet a broader range of pupil needs.
- Offer structured support and assistance to teachers.
- Assist teachers in varying instructional strategies to promote pupil competence in basic skills.
- Reduce the number of inappropriate referrals for Multi-factored Evaluation.
- Employ group problem solving processing to solve problems.
- Serve as an impetus for teacher growth.
- Refer students for further evaluation.

**Members:** Members of the newly designed RTI team will be communicated.

## **CUMULATIVE FOLDERS**

Cumulative folders are online however still onsite as well. These are available to you by **signing them out.** After the first day of school, these may be taken out, but not out of Jacobs School. Folders should never be left where any children can look at them. Do **not** send them to the Office with a student. Follow the Cum Folder procedures handout. We will continue to learn the online system.

Legislation makes **all** pupil records available to parents on request, but may **not** be released to unauthorized individuals without parent permission. Any parent who wishes to view their child's records should be referred to the Office.

## **CUSTODIAL SERVICE**

After school (in the afternoon), teachers should make a point of having everything off the floor so that the room can be swept thoroughly. Please stack chairs or place chairs on tables. Any teacher who has an additional need of Custodial Services should **put the request in writing** and give it to the custodian or place in mailbox. Please be aware that classroom teachers must clean after classroom pets.

## **DETENTION OF STUDENTS**

Parents must be notified **in advance** if a student is going to stay after school for a detention, make-up work, or recreation. The amount of time for staying after school should be explained specifically to the parent. Lunch recess detentions for students, may be done by the teacher, if they desire. Teachers are to complete proper forms and the principal or other adult determined by administration will supervise the children.

## **DISASTER PLAN**

The following plan will be used for disaster drills. All staff not supervising students should report to the Office. Each staff member is responsible for the students with them at the time of the drill.

### **Emergency Procedures-quick summary:**

**Fire**-exit building;

**Disaster/earthquake/tornado**-take cover away from glass and wind (see detail below);

**Chemical spill**-close windows/doors, remain in rooms, leave main phone open, custodian turns off air; (a wet cloth may be used as a filter over your nose and mouth;

**Gas leak**-call Fire Department, leave building.

**The alternative signal in case of a power failure will be a whistle or bull horn.**

## **DISASTER DRILL PLAN FROM GYM**

Exit the Gym using doors on both doors and walk students to designated areas (INSIDE BUILDING)--See Floor Plan. Monitors stay with assigned classes. All Cafeteria workers assist in directing students to designated areas.

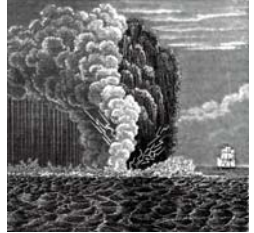
## **DISASTER DRILL PLAN FROM PLAYGROUNDS**

Immediately enter building using closest entrance. Escort students inside, double check to be sure **all** students are inside, then follow classes to designated areas. (See Floor Plan)

### **EARTHQUAKE Emergency Procedures:**

During an earthquake there are several things you can direct students to do for their safety.

1. Stay in your room.
2. Face away and distance yourselves from windows, shelves, etc.
3. Take cover under tables or desks - bend head close to knees and cover sides of the head with your elbows.
4. Do **NOT** go outdoors.
5. Be sure to remain calm and report to the office if you are on a free period.



### **TORNADO Disaster Procedures:**

1. All persons **not supervising** students should report to the office, which will be used as the command center.
2. Turn out the lights.
3. Move students to safety. Students should be grouped with approval and knowledge of the Principal.
4. Safe areas are: lowest level, rest rooms, and halls **away from windows and doors**.
5. Teachers should travel and stay with the students in their care at the time of the disaster.
6. The grade book or blue book should be kept with the staff member responsible for the students at the time of the drill.
7. Check attendance and report anyone who is missing to the Office.
8. Children should remain quiet in a kneeling position against the inside wall in rows. If possible, a hardback book should be held over their head for protection.
9. **SIGNAL**—An Alarm System will signal disaster. The System has a batter back up and voice P.A. System.
10. Post signs to define a student pick-up area for parents to pickup their children.
11. Dismiss all students from the front door area, or other area as assigned by the Principal.
12. Do **not dismiss** any student **unless** you know who they are going with and where. This information should be recorded somewhere.

13. The custodian (or whoever is available) should shut off the gas and electricity.
14. Notify the Central Administration and gas and electric departments. People in the community can help.
15. Flexibility will be needed in your assigned area. The time of day will determine how many students are assigned to a safety area.

### **FIRE DRILLS**

Routes to be used for fire drills are posted on a sign near the door of each classroom. State fire regulations require that this sign remain in your classroom near the door. Be thoroughly familiar with the information on the sign. Instruction for fire drills should be given to your students by you on the first day of school. If you need a sign, please contact the office. Signs are to be clearly visible.

It is also necessary for teachers to know where fire alarms are located in the building. Staff members are frequently asked to activate the alarm for fire drills.

Absolute silence must be maintained during drills. Teachers are responsible for seeing that all students are evacuated in an orderly fashion. Teachers must take a class roster along to make certain that all children are accounted for once the students are lined up outside.

The top priority is to exit **quickly**. All persons in the building must exit the building during drills.

#### **Fire Drill Procedures:**

1. **Close** doors and windows.
2. Students walk in an orderly manner in double file **without talking**.
3. Teachers should **carry** the attendance book and determine if all students who were present that day are accounted for.
4. Students who are the responsibility of Art, Music, Physical Education or small group instructors, remain the responsibility of that teacher during the fire drill. Teachers without students should report to the Principal for further direction during a time of emergency.

### **DRESS CODE**

Student dress is considered the responsibility of the parents. Any reasonable standard of dress is acceptable as long as it does not interfere with the health or safety of the individual, or with the educational process of other students. When the weather indicates, shorts are permitted if they pass normally accepted standards of modesty.

### **DUTY SCHEDULES**

Duty schedules (bus, hallway, recess, and cafeteria) are optimally determined at the beginning of the year. It is your responsibility to trade days to cover your duty if you are not available. Bus students will be dismissed after walkers. If the bus is late, they will be called to a central area where they will be supervised by the principal or other designated staff member.

## EARLY RELEASE OF STUDENTS

Occasionally, parents may appear at school a few minutes prior to regular dismissal time to pick up their youngsters. Our dismissal time is signaled by a bell tone. Students should not be released prior to dismissal time except with a signed release form from the Office or call from the Office.

## EMERGENCY MEDICAL FORMS

Emergency medical forms and parent contract cards are issued to students during the first week of school and should be returned **as soon as possible**. The Emergency medical form is the most important form maintained by the school office. The teacher should always take emergency medical forms when students are away from the school building on a field trip.

## EVALUATION

### ***(See Teacher's Contract)***

The Ohio Department of Education has now adopted the OTES model for evaluations. All teachers will now be evaluated using this model, and will receive two formal observations each year. More could be determined by administration if deemed necessary. Each observation is to be 30 minutes in length and include a pre and post conference. There must be a total of 3 weeks between formal observations, and teachers can request additional formal observations if they feel necessary. Walk-throughs may count toward evaluation and can range from 5 – 20 minutes. Principals must complete no less than 6 walk throughs a year, with no less than 1 walk through per nine weeks on each teacher.

## EQUIPMENT AND MEDIA

All materials purchased by Findlay City Schools remain the property of Findlay City Schools. Individual teachers are assigned to its use only as long as it is needed and effective in teaching. Materials may be re-assigned as needed. This includes Bonus items received through Book Clubs, PTO, etc.

### **Laminator**

The laminators in the workroom are for faculty use in developing materials for Jacobs students. All materials developed using the laminator then become the property of Findlay City Schools. Use conservatively. Cooperating teachers and community use of the laminator is discouraged since the laminating film is expensive and in limited supply.

**Please do not leave the laminator unattended when it is turned on as this causes damage. Notify office when film is low.**

**DO NOT RUN ALL THE WAY OUT!!!!**

### **Physical Education Equipment**

The physical education equipment is located in the gym in storage locations. The key for the equipment is in the main Office. All borrowed equipment must be returned the same day it is used.

## FACULTY MEETINGS

Regular faculty meetings will be held. This is an important time for staff members to come together to discuss issues and/or concerns, as well as work on our building goals for the year.

## FIELD TRIPS

Field trips should have a definite educational objective. The enrichment offered by a field trip should go beyond what would be possible with classroom study. Field trips are one way of providing common background knowledge.

A field trip is defined as anytime students are taken off school grounds.

### (See Field Trip Guidelines for approved trips and procedures.)

School buses are utilized for transportation on field trips. Conveyance by private automobile, with parent drivers, is not permitted. Also, you should develop a list of written rules and explain them to the children prior to the trip. Have adult volunteers accompany the trip (one adult per each ten students). Inform the accompanying adults of their duties and responsibilities.

The following procedure for field trips should be followed:

1. Submit a Field Trip Request Form to the principal for approval prior to the proposed trip. Teachers have option of choosing among trips listed for their grade level or of submitting the special request form to the principal for trips not listed.
2. Transportation Request Form must be approved at least 2 weeks before date needed. It is recommended to schedule out-of-town field trips as early as possible.
3. Wait for approval before making final plans, notifying parents, or telling students.
4. Provide parents with information about the trip: purpose, itinerary, destination, transportation, eating arrangements, date and time of departure.
5. Obtain parent permission in writing and keep it on file.
6. Take emergency medical forms with you on the trip.
7. A class roster of students taken on the field trip is to be left in the office.
8. Provide the office with depart/arrival times.
9. Tell the Office and Cafeteria of any Lunch changes or needs.
10. Take attendance **prior to leaving & before departing for home!**

## FIRST DAY OF SCHOOL

The class lists of students will be posted at each entrance before school opens.

There are new pupils and forgetful ones, so we will have a number of staff and volunteers at the entrance and stairway to take such children to the right room.

1. Be sure to have a list of your pupils posted outside the door.
2. Take **NO OTHERS** into your room **UNLESS** they can present an admission slip from the Office.
3. Review Jacobs' procedures with students on the first day of school.

## **FOOD IN SCHOOL**

Food items such as candy, etc. **may occasionally be sold** on the school premises **by Student Council** *certain days and in certain special circumstances. These candy items cannot be sold during the school lunch period due to Federal School Lunch Regulations.*

There is a ban on chewing gum, so please **do not** give it away or allow it to be chewed at school. It poses a physical danger to students as well as a housecleaning problem for the school, unless you closely supervise it in your classroom only. Suckers and hard candy should not be allowed on playgrounds.

## **GRADE BOOKS**

Be sure to maintain an account of grades/progress in Progressbook or a gradebook.

## **GRADE CARDS**

Grade cards are issued approximately 7 days after the end of the grading period. All final grade cards at the end of the year should be placed in the red folder of the student's cumulative file.

*Exchanging grades with the Specialist for Art, Music, P.E., and Special Education should be as follows:*

**Specialists** are to place nine-weeks grades in the teacher's mailboxes by 8:05 a.m. on the second day after the grading period ends, and 3 days prior to the last day of the school year.

**Teachers**, after recording the grades on the report cards, are to then return these grade sheets to the Specialists by the third day after they are received

## **I.D. BADGES**

Identification Badges must be worn by all adults in the building at all times. This includes visitors and student teachers. Please let the principal know if a student teacher does not have an identification badge from their University. All staff members must have I.D. badges on at all times for the safety and security of the students at Jacobs. If a staff member notices an adult in the building without a badge, please stop the adult and ask them if they have signed in yet with the main office. We appreciate everyone assisting with this.

## **INTERIM REPORTS**

All grades will be using Progress Book as their Interim Report. Teachers should make an effort to speak with a parent when a student's achievement means a failing grade, moves downward by more than one letter within the course of a grading period, when effort and/or attitude changes, and whenever unusual accomplishment is made. summary should be filed in the teacher's grade book.

## **KEYS**

Teachers are assigned room keys and exterior door FOBS, they will be responsible for the keys while employed at Jacobs.

## LESSON PLANS

Lesson plans shall be kept for each instructional day we are in session. Ohio Minimum Standards direct that Daily Lesson Plans “shall give direction for instruction and implementation of the course of study.” Be aware of the objectives you are covering in the Findlay City Schools course of study when you are planning each day’s lessons. Lesson Plans should always correlate to the standards. **(Let your assessment drive your instruction.) Findlay City Schools Course of Study Curriculum Map should be followed as well.**

Teachers should have the next day’s lessons plans completed for all subjects **prior** to leaving the building. Teachers should take plan books home **only** if the next day’s lessons are left on top of the desk, clearly marked “lesson plans,” or if, you can have someone deliver your plans to the school at least one hour prior to starting time. A **seating chart** should be completed and up-to-date for each class.

Principals will be periodically reviewing lesson plans during walk throughs. Please be sure your lesson plans are easily accessible to avoid disruption of your instruction.

### **LESSON OBJECTIVES should state:**

1. **The learning to be achieved. (*Objective stated*)**
2. **What the student will do to show learning. (*Activities*)**
  - **Differentiation**
3. **How well students should perform. (*Evaluation*)**
4. **Student assessment should drive our instruction.**  
**Integration of 21 Century Skills (4Cs)**
5. **Differentiated Instruction**

## LIBRARY PROCEDURES

All students will be visiting the Library for 40 minutes each week as part of their Specials. There will be no other scheduled Library time for classrooms. If you wish to use the Library any other time, please contact Mrs. Wells.

## LOST AND FOUND

The Lost-and-Found box is located by the main office. If valuables such as wristwatches, glasses and money are found, they should be brought to the Office. If a pupil finds a significant amount of money and reports it to the office, they can have the money after two weeks, if it is not claimed. **Urge** your students to put their **names** on gym shoes, caps, coats and lunch boxes. Pupils may look for lost articles in the “lost-and-found” before the morning tardy bell or at lunch.



## LOUNGE/WORKROOM

Each staff member needs to assume responsibility for these common areas so that all staff may enjoy the facilities. Teachers using the refrigerators need to **check them often for old food.**

Smoking is not permitted on school grounds. Notices of interest, F.C.S. Board news and School Lines, Course offerings, and Jacobs's news are posted on the bulletin boards for faculty and staff. Microwave, two refrigerators and soda machine are in the Lounge.

### LUNCH/RECESS TIME PERIOD: RULES AND DISCIPLINE

#### **Teachers please do the following:**

1. Discuss lunchroom rules with your class.
2. Walk students to the lunch line.
3. See that all students come to the cafeteria properly dressed to go outside.
4. Teachers are to meet their class at a designated area to pick up students and walk them back to class after lunch. It's important to be on time.

Students should not return to their classrooms during the lunch period, for money, lunch pails, coats, etc. Students are encouraged not to disturb teachers in the lounge during lunchtime.

The rest rooms near the gym will be used during the lunch period. Students with written requests from parents to remain inside at noon, will be seated in the gym. **No students are to remain in the classroom, hallway or library at noon unsupervised.** *Students remaining in a classroom or placed in the hallway will require a teacher there to supervise them.*

### Outdoor Play Guidelines For Lunch

#### **P.E. And Classroom Fitness:**

Students are to come to the cafeteria each day properly dressed to go outside because the cafeteria is drafty and plans for outdoor play are changeable. The Principal will decide if there is a question about outdoor activity for students.

General guidelines are as follows:

1. All students go outside unless they have a note from a parent or teacher that limits their activity.
2. When the weather is below 20 degrees F. and/or the wind is over 20 M.P.H. outdoor recess may be altered.

### Noon Time Rules

**Inside - Cafeteria rules: Changes are being made to the lunch procedure. These rules will be altered as the program evolves.**

1. Students are to sit at their assigned tables and remain seated throughout the entire lunch period until dismissed.
2. Students must raise their hand if they need help from a monitor.

3. Students may talk in a normal conversational tone. They may not yell to students at other tables or make loud noises.
4. Students are expected to use proper manners when eating.
5. Students may not throw food nor touch another student's food.
6. Students are expected to keep the table and floor free of litter.
7. Students are required to follow the directions and be respectful to the monitors.
8. NO carbonated drinks (pop) are permitted.

### MAILBOXES

Each staff member has a mailbox in the Office. Please check your mail and the Bulletin Board each morning and after school. **Because of confidentiality and confusion, please do not send students to pick up or deliver mail to mailboxes, unless absolutely necessary.**

### MAINTENANCE REQUEST

All maintenance requests should be made by filling out a request on the website. *Maintenance Work Order Form* under Staff- electronic forms

### MEDICATION FOR STUDENTS

The school nurses will need the names of students that have medications to be given out at school. If the school is involved in giving medication, it will be necessary for the school nurse to get a copy of the administration of medication form to the parents, in order that the parents can get it to their doctor and return it to the school before any medication is dispensed. These forms are available in the Office.

The administering of any drug (prescription or over-the-counter) without the order of the physician and the permission of the parent can be interpreted as practicing medicine and is prohibited by law. The Nurse, the Principal, and Office Staff can administer medication if the proper permission forms are completed. **A copy of the blue medication permission form is to be given to the Nurse. Teachers may keep the original in your room. When the Nurse is gone, the principal or secretary may give the medication.** Teachers are encouraged to keep some band-aids in their room for minor care. Let the Nurse know and some will be distributed to your classroom. Jacobs will continue the Administration of basic over-the-counter medication. Parental permission slips will be required.

### Money Collection

**\*\*\*Accuracy of your records is very important. Your fee class list is an important record of fees paid for the whole year. BE CAREFUL!!!**

1. Send any money collected to the Office between **9:05-9:35**.
2. Accept money **only** from students in your homeroom.
- \*3. **Family checks** for more than one student should be sent to the **Office**. When you are notified of a payment, write **"Paid Office"** and the **amount and date** by the student's name on your class fee list.

4. Send the form provided with any money you send to the Office.
5. On your class fee list, list **student's name** and **the amount paid** and **date** in the appropriate area. (Important, especially at the beginning of the school year.)
6. **Send receipt home.**
7. Fee collection deadline is at the end of the second full week of school.
8. Students on Free Lunches are eligible for waived fees. Those on Reduced Lunch are eligible for 1/2 of fees waived. Fee waiver forms are in the office for students not on a lunch program, but might be eligible (Kindergarten or pack lunch). **Check in office for names if any question.**

**(See LUNCH TICKETS)**

Teachers should not leave money in the room unguarded. There is no provision by the School Board to reimburse a teacher for stolen money. Every effort should be made to avoid placing temptation before students.

Teachers who are collecting money should take the money with them when leaving the room. If fee money that was carelessly left is stolen from your desk, YOU must make up the loss.

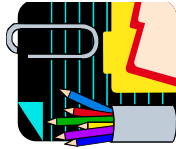
**PARKING**

Staff should use the east and west lots for parking. Please do not park in the circle drive out front during school hours as that is only for busses and daycare provider vehicles.

**PARTIES**

Classroom parties may be scheduled to celebrate two holidays (usually Halloween and Valentine's Day). Parties should last approximately an hour but the time may be set in the planning and at the discretion of the teacher. Encourage the children to participate in the planning and to be responsible for clean up.

Primary teachers may wish to request additional help from room parents. Refreshments furnished by the parents or students are permitted on these days only.



**POST IN EACH CLASSROOM**

1. Emergency Exit Procedures
2. Classroom Daily Schedule
3. Class rules
4. School rules

**PSYCHOLOGY SERVICES**

If you find a child who is having a difficult time adjusting to the schoolwork in your grade level, consult the student's cumulative folder. If you believe that further information is necessary, consult with the Principal. The school psychologist is a member of the Jacobs Intervention Assistance Team and participates in activities to assist students and teachers including testing referrals made from the Lincoln Team Assistance meetings.

## PTO

Our PTO has now been changed and combined with Northview and Bigelow Hill. The new PTO name is Findlay North PTO. There will need to be some flexibility this year as to PTO procedures as this new team develops and moves forward. Updates will come as given to Principals. Teachers are encouraged to be a part of PTO and have representation at these meetings. Please let the principal know who will be attending and how a rotation might best meet your grade level team needs.

## ROOMS (PHYSICAL CARE)

Teachers share in the responsibility for maintaining physically clean and comfortable classrooms. A good policy is to have children rotate weekly duties in room clean-up. Windows should be closed when you vacate the rooms after school and blinds adjusted. All student chairs should be placed upon the tops of desks or stacked so that custodians can sweep the floor.

Students should pick up all pieces of paper and other large objects from the floor before dismissal.

If your room is either too hot or too cold, please report the problem to the Office. Every effort will be made to remedy the situation.

## PROFESSIONAL DRESS

As a licensed professional, we should dress as professionals. Fridays will be casual dress day if wearing blue and gold Trojan clothing.

## SCHOOL VISITORS

The Ohio Revised Code requires that all school visitors report to the Principal's Office immediately upon entering the building or coming on school grounds. Teachers observing strangers should direct them to the Principal's Office. Adults are not to approach students unless they have checked in with the Office first. Visitors will be assigned a Visitor's Badge.

## STUDENT/PARENT HANDBOOK AND TELEPHONE DIRECTORY

Teachers need to familiarize themselves with the information in the **Student/Parent Handbook**. These publications are sent home with students early in the school year.

## STUDENT TEACHERS

Cooperating teachers' obligations toward student teachers are clearly stated in materials supplied by the college or university. In addition to the requirements of the college or university, it should be understood that the Jacobs teachers are always ultimately responsible for the Jacobs students assigned to them. Therefore, it is important that:

1. A student teacher always needs to know the physical whereabouts of the cooperating teacher and be able to reach them in an emergency.
2. A student teacher should not be left on his/her own for periods longer than 60 minutes without the cooperating teacher checking to see how lessons are

progressing. This is true even toward the end of a student teacher's experience. Use your professional judgment.

3. Team teaching by the student/teacher and cooperating teachers is encouraged. In this way the Jacobs students derive the most educational benefit.

4. Cooperating teachers are encouraged to work with individual and small groups of students while the student teacher works with larger groups at the end of the student teacher's experience.

### **SUBSTITUTE FOLDERS**

Your sub folder can be rated anywhere from "of great help" to "absolutely useless" by a substitute teacher who is taking your place during your absence. The difference depends upon how up-to-date and comprehensive its contents are. Your sub folder should be placed in a manila folder and attached to your plan book and include:

1. Daily and weekly schedules including times
2. Up-to-date Seating Chart(s) or directions as to where to find the chart(s)
3. Instructions for "Housekeeping" Activities
  - a. lunch money
  - b. money for instructional fees
  - c. attendance
  - d. pledge
  - e. notes from home
  - f. late student arrivals
  - g. requests for early dismissal
  - h. hall and/or playground supervision duty
4. Procedures
  - a. fire drills
  - b. tornado drills
  - c. use of bathroom/drinking fountain
  - d. use of supplies
  - e. use of room equipment (pencil sharpener, learning centers, etc.)
  - f. use of playground equipment
  - g. use of Library
  - h. lunch line and lunch recess
  - i. students going to the Office to use the phone
  - j. students going to purchase supplies in the morning
  - k. entering and dismissal procedures
5. Information about students who:
  - a. are on medication from the Nurse's office
  - b. are behavior problems and the best way to deal with them
  - c. have learning problems and how to react to them
  - d. are helpful and trustworthy to a substitute teacher
  - e. have special health problems or needs and how to handle these needs
6. Behavior Rules for the Classroom
7. Location of Needed Materials (teacher's editions, paper, etc)

8. Names and Room Numbers of Team Teachers at your grade level
9. "Emergency" suggestions for educationally worthwhile activities if for some reason the substitute is unable to proceed with plans in the plan book.

### **STUDENT SUPERVISION**

Teachers are not to leave the classroom while students are still present in the classroom. Please notify someone to help watch students who are still in the classroom if an emergency occurs. Specialists supervise students during fire drills, assemblies and other times that students are assigned to them as the teacher.

The classroom teacher is responsible for supervising students ***to and from*** the special classroom, the cafeteria at lunch, or designated area, and to enter and exit from the school playground area each day. All faculty are to help maintain positive student behavior by intervening when they see a problem.

### **SUPERVISION PROCEDURES**

#### **EARLY SUPERVISION:**

Teacher volunteers should help to discourage the early arrival of students. Early supervision will be between 8:45 and 9:00 a.m. the first week of school, and other days at random or as directed by the principal.

Students arriving too early may have a notice sent to parents about the early arrival. However, it is better to have them here at school, than running around the neighborhood.

#### **Morning Supervision**

Students are to enter the building beginning at 9:00 a.m. and go directly to their homeroom. Students are not to be released to restrooms or other areas in the building unless they have permission from their teacher. Students who are not able to be responsible for their behavior with a pass will have to remain in their homeroom until the teacher can supervise them.

#### **Afternoon Supervision**

Students wait in gym in their bus line and are released by a teacher to go to their bus. Teachers are to escort students out of the building and off of the school grounds. Teachers are responsible for their students until they leave school grounds in the afternoon unless the student is a bus rider. Students may return to the playground after 4:00 p.m. when the playground is open for public use.

Bus students are to remain in their room until the bus/van is called on P.A. They are NOT to go outside until their bus is called. This includes "YMCA" and Day Care students. **Every teacher** is to walk their class to the doors and to **supervise their departure from the school grounds.** Your presence outside helps make for an orderly and safe ending of the day.

### Playground Supervision

Whenever students are on the playground with the teacher:

1. Patrol the playground and organize students to enter the building.
2. Watch for safety hazards.
3. Keep the students off the grass, parking area, gym steps and iron railing along the alley.
4. Be available in the case of accidents or disagreements.
5. Help students line up.
6. Fill out an Accident Report should an injury occur. (Office has form)

### Coming Back Into The Building

Students who come back for forgotten items must come in the front door and get permission from the Office before going back to the classroom.

### TEACHER'S HOURS

Teachers' hours are from 8:00 a.m. to 4:00 p.m. or as arranged with the Principal. If teachers need to leave early, or arrive late, they should give notification to the Principal and then sign out in the Office.

### TEACHER ASSISTANCE

From time to time, students have academic, social, emotional, and/or behavior needs that require intervention by school personnel. When this occurs, it is important that the school takes appropriate measures as soon as possible with the student, parent, and community. If a teacher believes that a student may be in need of intervention, a contact should be made with the school principal. Each building has its own unique process through which teachers may get assistance. By taking the time to care, you may be able to enhance the chances of the student being successful to his/her potential. **YOU CAN MAKE THE DIFFERENCE!**

### TEXTBOOKS

Textbooks need to be inventoried on the forms provided. When texts are issued, have students examine them for existing damage. Make a note of the damage with your initial and the date inside the front cover. At the end of the school year reexamine the book and access fines for any additional damage. There are book cards available for teachers who wish to use them to record the condition of each student's books and have parent sign. Be certain that students understand that they must return the exact book issued or they will be charged for a lost book.

### TRANSFER OF STUDENTS

When a student withdraws from your classroom, follow these procedures:

1. Make out a transfer form, which is provided by the Office. **Include test results, reading level, the name of the current reading series and competency results.**
2. If the child is leaving the school system, send the grade card with him/her. If he/she is staying in the system, place it in the permanent folder.
3. All information should be brought up to date in the permanent folder. Days due and days absent for the **year to date** should be recorded with the school and the teacher's name. Significant anecdotes and grades should also be placed on the folder.

4. Personal belongings and materials purchased through school fees, such as, workbooks being used should be sent with the pupil. If the transfer is within the city, the pupil's textbooks, except workbooks, etc., are stored and not sent to the receiving school. Textbooks of pupils leaving the city schools are to be stored in the teacher's room for the next new student to use.
5. Notify the special teachers and counselors if the child attends these special services.
6. Forms to be completed within 72 hours.

## **VIDEOS - Use in Elementary Classrooms**

### **Board Policy 8.1**

#### **Administrative Procedure**

**ONLY "G" rated films, movies and videotapes will be shown in elementary classrooms grades Kindergarten through 5<sup>th</sup>.**

**Media used from television will follow the age appropriate guidelines.**

**You must receive parent permission to show any student a movie rated "PG".**

#### **VOLUNTEERS**

The involvement of volunteers in classroom activities is encouraged. Students, teachers and the volunteers can benefit from the skills that "extra help" can offer. The teacher closest to the activity should supervise volunteers. All volunteers should be encouraged to be discreet in their discussion of Jacobs's students and activities in the community. They are here to help the children's self-esteem and learning.

#### **NOTICE OF NON-DISCRIMINATION POLICY: or Designated Coordinator.**

Inquiries concerning the application of this policy may be referred to the Superintendent.



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

	Actual				Average Change	Forecasted				
	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	
<b>Revenues</b>	Reappraisal CY16				Update CY19				Reappraisal CY22	
1.010 General Property Tax (Real Estate)	\$25,275,862	\$26,272,789	\$26,849,655	3.1%	\$27,386,648	\$27,934,381	\$28,493,069	\$29,062,930	\$30,044,189	
1.020 Tangible Personal Property Tax										
1.030 Income Tax										
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	23,490,047	24,727,384	24,415,744	2.0%	24,415,744	24,415,744	24,415,744	24,415,744	24,415,744	
1.040 Restricted Grants-in-Aid (3200's)	872,197	954,189	875,898	0.6%	875,898	875,898	875,898	875,898	875,898	
1.050 Property Tax Allocation (3130)	6,353,530	5,566,873	5,062,556	-10.7%	4,567,556	4,072,556	3,577,556	3,082,556	2,899,556	
1.060 All Other Revenues	3,469,685	3,623,670	4,151,224	9.5%	3,911,224	3,891,224	3,871,224	3,851,224	3,831,224	
1.070 <b>Total Revenues</b>	<b>59,461,321</b>	<b>61,144,905</b>	<b>61,355,077</b>	<b>1.6%</b>	<b>61,157,070</b>	<b>61,189,803</b>	<b>61,233,491</b>	<b>61,288,352</b>	<b>62,066,611</b>	
<b>Other Financing Sources</b>										
2.050 Advances-In	15,000		70,000	0.0%		50,000	50,000	50,000	50,000	
2.060 All Other Financing Sources	497,008	89,180	844,577	382.5%	200,000	200,000	200,000	200,000	200,000	
2.070 <b>Total Other Financing Sources</b>	<b>512,008</b>	<b>89,180</b>	<b>914,577</b>	<b>421.5%</b>	<b>200,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>59,973,329</b>	<b>61,234,085</b>	<b>62,269,654</b>	<b>1.9%</b>	<b>61,357,070</b>	<b>61,439,803</b>	<b>61,483,491</b>	<b>61,538,352</b>	<b>62,316,611</b>	
<b>Expenditures</b>										
3.010 Personnel Services	31,891,466	33,373,840	35,140,671	5.0%	35,062,776	35,212,929	35,635,484	36,063,110	36,495,867	
3.020 Employees' Retirement/Insurance Benefits	11,267,409	13,080,083	13,586,893	10.0%	14,153,770	14,670,851	15,279,071	15,825,031	16,295,405	
3.030 Purchased Services	12,545,982	11,730,419	10,188,553	-9.8%	10,123,689	10,224,925	10,327,175	10,430,446	10,534,751	
3.040 Supplies and Materials	2,308,584	2,261,317	1,989,023	-7.0%	1,797,023	1,797,023	1,797,023	1,797,023	1,797,023	
3.050 Capital Outlay	1,341,713	1,880,069	351,443	-20.6%	400,000	400,000	400,000	400,000	400,000	
4.300 Other Objects	785,176	768,926	770,535	-0.9%	780,000	790,000	800,000	810,000	810,000	
4.500 <b>Total Expenditures</b>	<b>60,140,330</b>	<b>63,094,654</b>	<b>62,027,118</b>	<b>1.6%</b>	<b>62,317,257</b>	<b>63,095,729</b>	<b>64,238,753</b>	<b>65,325,610</b>	<b>66,333,047</b>	
<b>Other Financing Uses</b>										
5.010 Operating Transfers-Out			1,000,000	0.0%	10,000	10,000	10,000	10,000	10,000	
5.020 Advances-Out		70,000		0.0%	50,000	50,000	50,000	50,000	50,000	
5.030 All Other Financing Uses			760		2,500	2,500	2,500	2,500	2,500	
5.040 <b>Total Other Financing Uses</b>		<b>70,000</b>	<b>1,000,760</b>	<b>0.0%</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>60,140,330</b>	<b>63,164,654</b>	<b>63,027,878</b>	<b>2.4%</b>	<b>62,379,757</b>	<b>63,158,229</b>	<b>64,301,253</b>	<b>65,388,110</b>	<b>66,395,547</b>	
6.010 <b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>167,001-</b>	<b>1,930,569-</b>	<b>758,224-</b>	<b>558.4%</b>	<b>1,022,687-</b>	<b>1,718,426-</b>	<b>2,817,762-</b>	<b>3,849,758-</b>	<b>4,078,936-</b>	
7.010 <b>Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies</b>	<b>13,764,045</b>	<b>13,597,044</b>	<b>11,666,475</b>	<b>-7.7%</b>	<b>10,908,251</b>	<b>9,885,564</b>	<b>8,167,138</b>	<b>5,349,376</b>	<b>1,499,618</b>	
7.020 <b>Cash Balance June 30</b>	<b>13,597,044</b>	<b>11,666,475</b>	<b>10,908,251</b>	<b>-10.3%</b>	<b>9,885,564</b>	<b>8,167,138</b>	<b>5,349,376</b>	<b>1,499,618</b>	<b>2,579,318-</b>	
8.010 <b>Estimated Encumbrances June 30</b>	<b>2,130,717</b>	<b>1,799,913</b>	<b>1,428,173</b>	<b>-18.1%</b>	<b>1,300,000</b>	<b>1,250,000</b>	<b>1,200,000</b>	<b>1,150,000</b>	<b>1,100,000</b>	
10.010 <b>Fund Balance June 30 for Certification of Appropriations</b>	<b>11,466,327</b>	<b>9,866,562</b>	<b>9,480,078</b>	<b>-8.9%</b>	<b>8,585,564</b>	<b>6,917,138</b>	<b>4,149,376</b>	<b>349,618</b>	<b>3,679,318-</b>	
<b>Revenue from Replacement/Renewal Levies</b>										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement										
11.300 Cumulative Balance of Replacement/Renewal Levies										
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>11,466,327</b>	<b>9,866,562</b>	<b>9,480,078</b>	<b>-8.9%</b>	<b>8,585,564</b>	<b>6,917,138</b>	<b>4,149,376</b>	<b>349,618</b>	<b>3,679,318-</b>	
<b>Revenue from New Levies</b>										
13.010 Income Tax - New										
13.020 Property Tax - New										
13.030 Cumulative Balance of New Levies										
15.010 <b>Unreserved Fund Balance June 30</b>	<b>11,466,327</b>	<b>9,866,562</b>	<b>9,480,078</b>	<b>-8.9%</b>	<b>8,585,564</b>	<b>6,917,138</b>	<b>4,149,376</b>	<b>349,618</b>	<b>3,679,318-</b>	

**RATIOS & ANALYSIS**

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
True Days Cash* = line 10.010 / (line 5.050 / 365 days)	70 days	57 days	55 days	50 days	40 days	24 days	2 days	-20 days
True Days Cash* w/RENEWALS=line 15.010 / (line 5.050 / 365 day)	70 days	57 days	55 days	50 days	40 days	24 days	2 days	-20 days
Target 15.010 balance to equal 60 days cash*	9,886,082	10,383,231	10,360,747	10,254,207	10,382,175	10,570,069	10,748,730	10,914,336
Amount over (short) of goal of 60 days true cash*	1,580,245	(516,668)	(880,669)	(1,668,643)	(3,465,036)	(6,420,693)	(10,399,113)	(14,593,655)
Salary & Benefit Costs / Total Costs (Target Range <= 75%)	71.76%	73.54%	77.31%	78.90%	78.98%	79.18%	79.35%	79.51%
Salary & Benefit Costs / Total Rev. (Target Range <=75%)	71.96%	75.86%	78.25%	80.21%	81.19%	82.81%	84.32%	84.71%
Salary & Benefit Costs / Total Rev. + Unresrvd Bal (Target<=65%)	60.41%	65.34%	67.91%	70.37%	72.98%	77.57%	83.84%	90.03%

\*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: 9/6/2018  
FOR BOARD APPROVAL: 9/10/2018

## FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – September 10, 2018

Highlights reflect additional language from previous set of assumptions.

### **REVENUES:**

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

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

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

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

New levies may be proposed during this time period, and will likely need to be passed in CY2019 for collections to begin in FY2020 (i.e. receipts in January 2020).

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

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

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

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

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

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

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

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

## **EXPENDITURES:**

**3.010 Personnel Services** – The amounts for salaries and benefits are based on existing negotiated agreements, which includes a 1% base raise in FY19. There was a 2.5% base salary increase for FY17 followed by an average base increase of 2.7% for teachers and 1.7% for all other employees in FY18. No base salary increases have been assumed for fiscal years beyond FY19. In addition to the base increases, personnel services are projected at 1.2% increases for FY19 and each year beyond to cover experience and education changes net of savings from retiring teachers who are replaced by newer teachers. For FY14 there was a 2.25% increase on the base followed by a 1.5% increase in FY15. FY16 included a 1% raise for OAPSE agreements and 1.5% for teacher and non-union base increases. It is the district's goal to continue to reduce positions if it makes sense in certain situations such as declining enrollment or lack of interest in a particular course. FY18 reflects 3 RIFs at Millstream, as well as 1 RIF at FHS and fewer rehired retirees at FHS due to decreasing enrollment. FY19 reflects 10 fewer teaching positions while FY20 reflects 3 more from declining enrollment and more efficient scheduling, all of which are possible via attrition. FY19 also reflects 11 fewer administrative and support staff positions. FY19 salaries are reduced 185K for fewer intervention services at the buildings.

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

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

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

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

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

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

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

**RESERVATION OF FUND BALANCE:**

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

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

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

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

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