



Findlay City Schools

Fiscal Year Ending June 30, 2004

Submitted to Millstream Superintendent Advisory Council
By Pamela S. Barber, Findlay City School Treasurer
July 2004

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PRINCIPAL OFFICIALS

BOARD OF EDUCATION

Jeffery Shrader, President **Martha Rothery, Vice-President**
Julie Brown, Member **John Cavallero, Member**
Paul Miserlian, Member

Administration

Robert J. Lotz, Superintendent
Mary Anne Ashworth, Assistant Superintendent
Pamela S. Barber, Treasurer
Nicole Duling, Assistant Treasurer
Craig Kupferberg, Findlay High School Principal
Kathy Siebenaler Wilson, Director Millstream Career & Technology Center
Edie Wannemacher, Assistant Director Millstream Career & Technology Center
Ron Keller, Counselor Millstream Career & Technology Center
Fred Ziegman, Adult Education Director
Jeff Walton, Prep Tech Grants

Superintendent Advisory Council

Arcadia, Laurie Walles	Arlington, Don Coletta
Carey, Ray Funk	Cory Rawson, Rich Steiner
Leipsic, Ron Bash	Liberty Benton, Denny Recker
McComb, Tim Scherer	Miller City, Bill Kreinbrink
Ottawa, Dave Lewis	Pandora, Joanne Kerekes
Riverdale, Joyce Plummer	Van Buren, Todd Hoadley
Vanlue, Tim Kruse	Hancock County, Larry Busdeker
Hardin County, LuAnn Harold	Putnam County, Jan Osborn

Administrative Fund
(014-9145)

There are actually three different types of billings that go out to each member district to support the Administrative Fund. They are the:

1. annual fee,
2. estimated excess costs, and
3. excess cost.

Annual Fee – Each participating member district pays an annual fee of \$5,000 for operating costs through semi-annual invoices in July and January. This fee currently supports a vocational director, assistant director, guidance counselor, part-time adult education director, and three secretaries. In addition, to personnel charges, Findlay City Schools, acting as fiscal agent, charges against the account one percent (1%) per year of the total Millstream appropriation measure.

Estimated Excess Costs – Estimated excess costs for the next fiscal year are calculated once the prior fiscal year is closed. These costs are split between two billings – one in July and one in January. The formula for the estimated costs is:

- $\text{Prior FY expenditures} + \text{estimated increase/decrease} - \text{annual fee per school district } \$5,000 \times 14 (\$70,000) / \text{prior year's enrollment} = \text{estimated excess cost per student}$
- $\text{Estimated excess cost per student} \times \text{district's prior October's enrollment} / \text{two billing payments} = \text{semi-annual estimated excess costs.}$

Actual Excess Costs – Member districts are responsible for any shortage in revenue for the Administrative Fund at fiscal year end. A positive year-end balance will result in a credit to each member district. At the close of the fiscal year, costs for administration of the program is calculated and billed during the month of July. The formula for the calculation is:

- $\text{Total expenditures} - \text{the annual fee per school district } \$5,000 \times 14 (\$70,000 - \text{advances out/by total number of students}) = \text{excess cost per student}$
- $\text{Excess cost per student} \times \text{district's October enrollment} - \text{estimated excess cost payments by district} = \text{excess cost due/(credit)}$

The calculation can be reviewed by referring to the spreadsheet on the following page.

**Millstream Administrative Excess Costs
 Fund 014-1224-9145 XMSAF**

<u>School</u>	A	B	C	D	E
	Oct. 02 9-12 Students	Oct. 03 9-12 Students	FY04 Actual Total Col D+E	FY04 Actual Annual Fee	FY04 Actual Adm. Cost Col B* \$72.1434
Arcadia	211	205	\$ 19,789	\$ 5,000	\$ 14,789
Arlington	220	326	28,519	5,000	23,519
Carey	337	346	29,962	5,000	24,962
Cory-Rawson	265	250	23,036	5,000	18,036
Leipsic	256	261	23,829	5,000	18,829
Liberty-Benton	384	386	32,847	5,000	27,847
McComb	255	264	24,046	5,000	19,046
Miller City	135	152	15,966	5,000	10,966
Ottawa-Glandorf	660	674	53,625	5,000	48,625
Pandora-Gilboa	195	191	18,779	5,000	13,779
Riverdale	328	311	27,437	5,000	22,437
Van Buren	288	297	26,427	5,000	21,427
Vanlue	98	110	12,936	5,000	7,936
Findlay	1,731	1,731	\$ 129,880	5,000	124,880
↳ FHS students coded "10" on Agg. 7 headcount.- Get from EMIS Coordinator.					
Total	5,363	5,504	\$467,077	\$ 70,000	\$397,077

F	G	H	I	Invoice Jul-04	Invoice Jan-05
FY04 Est. Col A* \$80	FY04 Actual Over/Under Col E-F	FY05 Est. Col B* \$73.7645	FY05 Est. 1st Install Col H/2	FY05 Est. 1st Install Col I(+/-)Col G	FY05 Est. 2nd Install Col H/2
\$ 16,880	\$ (2,091)	\$ 15,122	\$ 7,561	\$ 5,470	\$ 7,561
17,600	5,919	24,047	12,024	17,942	12,024
26,960	(1,998)	25,523	12,761	10,763	12,761
21,200	(3,164)	18,441	9,221	6,056	9,221
20,480	(1,651)	19,253	9,626	7,976	9,626
30,720	(2,873)	28,473	14,237	11,364	14,237
20,400	(1,354)	19,474	9,737	8,383	9,737
10,800	166	11,212	5,606	5,772	5,606
52,800	(4,175)	49,717	24,859	20,683	24,859
15,600	(1,821)	14,089	7,045	5,224	7,045
26,240	(3,803)	22,941	11,470	7,667	11,470
23,040	(1,613)	21,908	10,954	9,341	10,954
7,840	96	8,114	4,057	4,153	4,057
138,480	(13,600)	127,686	63,843	50,243	63,843
\$429,040	\$ (31,963)	\$ 406,000	\$ 203,000	\$ 171,037	\$ 203,000

**Administrative Fund Budget
 014-9145**

	FY2002	FY2003	FY2004	FY2005
	Actual	Actual	Actual	Estimate
Balance July 1	\$ 6,786	\$ 41,097	\$ 32,530	\$ 45,859
Revenue				
Admin. Cost (estimated)	437,707	422,422	409,052	406,000 (1)
Admin. Costs (Prior Yr)	31,462	(30,637)		(31,963) (2)
Annual Fee (\$5,000 per)	70,000	70,000	70,000	70,000 (3)
Interest	3,585	2,079	1,353	1,796
Donation - E-Script	89	3	-	-
State/Federal	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>542,844</u>	<u>463,867</u>	<u>480,405</u>	<u>445,833</u>
Total Balance and Revenue	<u>549,630</u>	<u>504,964</u>	<u>512,935</u>	<u>491,692</u>
Expenditures				
Salaries (FY04/05 3 Adm., 3 sec'y)	314,809	315,199	308,599	312,000
Benefits (FY04/05 3 Adm., 3 sec'y)	107,225	102,732	115,186	119,000
Purchase Services	26,602	26,987	19,516	21,000
Supplies	19,944	24,056	19,586	20,000
Equipment	9,252	3,210	4,190	4,000
Other	700	250	-	-
Advances Out	30,000	-	-	-
Total Expenditures	<u>508,533</u>	<u>472,434</u>	<u>467,077</u>	<u>476,000</u>
Cash Balance	<u>\$ 41,097</u>	<u>\$ 32,530</u>	<u>\$ 45,859</u>	<u>\$ 15,692</u>
Encumbrances	<u>\$ 337</u>	<u>\$ 3,869</u>	<u>\$ 4,881</u>	<u>\$ -</u>

(1) Estimated Admin. Costs FY05 - Column H (semi-annual payments in July 2004 and January 2005)

(2) Admin. Excess Costs FY05 - Column G (Adjustment July 2005)

(2) Annual Fee FY05 - Column D (semi-annual payments in July 2004 and January 2005)

Capital Outlay Fund
 (014-9146)

Each participating member district, except for the fiscal agent, annually provides for capital funds for equipment and facilities at a rate of \$25 per pupil enrolled in the upper four grades of each high school. After certification of October enrollment numbers, the cost is calculated and this charge is divided between two payments in November and January.

Enrollment numbers used are obtained by phoning member district's personnel for a head count. Findlay City Schools uses students coded as "10" on the Agg 7 EMIS head count report.

Capital Outlay Fund Budget
 014-9146

	FY2002	FY2003	FY2004	FY2005
	Actual	Actual	Actual	Estimate
Balance July 1	\$ 14,062	\$ 24,818	\$ 44,807	\$ 144,405
Revenue				
Capital Costs Fees	93,075	90,800	94,325	90,800 (1)
Interest	570	550	1,296	400
Miscellaneous (Auction)		12,721	-	-
State/Federal	22,678	14,731	-	14,731
Advances In	-	-	7,476	-
Total Revenue	<u>116,323</u>	<u>118,802</u>	<u>103,097</u>	<u>105,931</u>
Total Balance and Revenue	<u>130,385</u>	<u>143,620</u>	<u>147,904</u>	<u>250,336</u>
Expenditures				
Contracted Services	-	621	53	1,000
Supplies - Startup New Programs	22,436	17,458	946	18,500
Equipment	83,131	80,733	2,500	110,822
Other	-	-	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>105,567</u>	<u>98,812</u>	<u>3,499</u>	<u>130,322</u>
Cash Balance	<u>\$ 24,818</u>	<u>\$ 44,807</u>	<u>\$ 144,405</u>	<u>\$ 120,014</u>
Encumbrances	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Each participating member district, except for the fiscal agent, annually provides for capital funds for equipment and facilities at a rate of \$25.00 per pupil enrolled in the upper four grades of each high school. After certification of October enrollment numbers, the cost is calculated and this charge is divided between two (2) payments in November 2004 and January 2005.

Adult Education Fund
 (014-9147)

Accreditation: Millstream Career & Technology Center is fully accredited by the North Central Association Commission on Schools and Colleges and by the Ohio Department of Education.

Mission Statement: Millstream's Adult Workforce Education Center is to improve the student and employer workforce skills by providing high quality, affordable applied technology training through the collaborative effort of educators, community, business and industry.

General Information: Fourteen area school districts utilize and support the Millstream Adult Education Programs. Adult Education Programs are scheduled year round and customized for personal and business courses to meet needs. Curriculum is certified and community advisory committees provide input. Course fees are established to cover operating expenses of the programs, which are self-supporting. Classes are held at MSS-Millstream South, MSN-Millstream North, and FHS-Findlay High School.

Adult Education Fund Budget
014-9147

	FY2002	FY2003	FY2004	FY2005
	Actual	Actual	Actual	Estimate
Balance July 1	\$ 10,793	\$ 63,124	\$ 12,499	\$ -
Revenue				
Tuition Adult Students	97,426	71,833	128,514	160,186
Services Provided Other Entities	46,800	19,800	1,120	7,000
Donations/Misc.			8,746	750
Interest	374	511	509	300
State Reimbursement	51,040	99,413	59,903	60,000
Federal Reimbursement	-	-	-	-
Advances In	<u>75,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>270,640</u>	<u>206,557</u>	<u>198,793</u>	<u>228,236</u>
Total Balance and Revenue	<u>281,433</u>	<u>269,681</u>	<u>211,292</u>	<u>228,236</u>
Expenditures				
Salaries *	102,857	86,521	121,631	117,000
Benefits **	18,165	19,253	27,145	20,401
Purchase Services	60,071	23,660	20,094	18,261
Supplies	32,123	8,137	11,263	8,500
Equipment	5,093	4,590	-	-
Refund of Prior Year Receipt		40,020	-	-
Advances Out	<u>-</u>	<u>75,000</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>218,309</u>	<u>257,182</u>	<u>195,133</u>	<u>164,162</u>
Cash Balance	\$ 63,124	\$ 12,499	\$ 16,159	\$ 64,074
Encumbrances	\$ -	\$ 161	\$ 422	\$ -

*Adult Ed Director 100% FY04 and FY05

**Adult Ed Director 100% FY04 and FY05

General Fund Excess Costs
(001-1300 & 001-2214)

General fund money is expended by Findlay City Schools to support vocational programs offered by the district. At the end of the fiscal year, the cost of each program is calculated. Millstream member districts are then invoiced "excess costs" for students residing in their district who are attending vocational programs at Findlay. There are three factors that play into the calculation of excess costs. They are:

1. student enrollment,
1. program costs, and
2. reimbursement from the state through foundation payments.

1. Student Enrollment

The number of students enrolled during the first full week of October is used in calculating excess costs. Therefore, all out-of-district students enrolled during the official enrollment week in October are susceptible to excess costs. Students enrolling/withdrawing from the program after this week are not assessed excess costs. The cost of a program can vary widely from year to year depending on the number of students in a program. This factor is one of the biggest reasons for increase in program costs.

For example, program costs of \$60,000 for 15 students = \$4,000 cost per student and the same \$60,000 for 10 students = \$6,000 cost per student. By losing five (5) students in the program, costs per student increased \$2,000.

2. Program Costs

All expenses are general fund expenditures. Salaries, benefits, and contracted services, as well as supplies and materials, for each program are tracked by a special cost center that links the account to the program. All maintenance, operation, and utilities expenses are calculated on a square footage basis for each program and number of classes in each room.

- 100 Salaries – include certificated staff and classified aides.
- 200 Benefits – include retirements, medicare, medical, dental/vision, life and worker's comp.
- 400 Contracted Services – include professional travel/meeting, telephone, and contracts.
- 500 Supplies – include textbooks and program supplies not classified as capital outlay.
- 600 Equipment – include equipment over \$1,000.

3. State Funding

Effective with the 1998-99 school year, unit funding was eliminated and per pupil fund was instituted. Enrollment information provided to the state through EMIS in October is reflected in adjustments to the SF3 foundation payments. Line 25B Disclosure Items: Voc Ed and Line 23F Other Adjustments reflect the payments for vocational programs.

Weighted Cost Funds Certification (WCF) – These funds are restricted and must be spent or encumbered by June 30. At least seventy-five percent of such funds must be spent on curriculum development and purchase, student assessment, instructional resources and supplies, vocational student organization dues or expenses, work-site learning experience costs, home and agency linkages costs, extended vocational programming, curriculum specific instructional equipment purchase or leases, professional development, industry-based program certification, student credentialing, and other unique costs directly associated to vocational education programs excluding indirect and administrative costs.

**General Fund Budget
 001-1300 & 001-2214**

Expenditures	FY2002 Actual	FY2003 Actual	FY2004 Actual	FY2005 Estimate
Salaries - Certificated & Aides	\$ 1,795,639	\$ 1,833,936	\$ 1,843,417	\$ 1,921,000
Benefits - Certificated & Aides	541,594	569,739	678,519	719,000
Contracted Services	44,611	42,336	38,552	54,000
Supplies/Textbooks	101,438	47,399	65,244	116,000
Equipment	2,334	26,419	27,904	28,000
Total Expenditures	\$ 2,485,614	\$ 2,519,828	\$ 2,653,635	\$ 2,838,000
Line 25B Disclosure Items: Voc Ed	\$ 1,084,801	\$ 1,115,222	\$ 1,053,551	\$ 1,053,551
Line 23F Other Adjustments	679,687	694,681	727,430	727,430
Total	\$ 1,764,487	\$ 1,809,903	\$ 1,780,981	\$ 1,780,981
Weighted Funds	\$ 242,844	\$ 248,476	\$ 232,364	\$ 232,364
General Fund				
Tuition - Vocational 001-1224	\$ 264,222	\$ 41,360	\$ 41,000	\$ 41,000

**SF3- Vocational Funding Budget
 75% Rule**

	FY2002 Actual	FY2003 Actual	FY2004 Actual	FY2005 Estimate
	\$ 242,844	\$ 248,476	\$ 232,364	\$ 232,364
<u>General Fund</u>				
001-1300-400	44,611	42,336	38,552	54,000
001-1300-500	101,438	47,399	65,244	116,000
001-1300-600	2,334	26,419	27,904	28,000
Sub-total	148,382	116,154	131,699	198,000
Remaining 75%	94,462	132,322	100,665	34,364
<u>Millstream Capital Outlay</u>				
014-1300-400-9146	-	621	53	1,000
014-1300-500-9146	22,436	17,458	946	18,500
014-1300-600-9146	83,131	80,733	2,500	-
014-1300-800-9146	-	-	-	-
Sub-total	105,567	98,812	3,499	19,500
Expenditures over 75% Rule	\$ (11,105)	\$ 33,509	\$ 97,166	\$ 14,864
Program Excess Costs				

Federal, State and Local Grants Budget
 5XX, 4XX, 019

Grant Name	USAS Codes	FY2002 Actual	FY2003 Actual	FY2004 Actual	FY2005 Estimate
Career Development	461-900X	\$ 36,735	\$ 39,322	\$ 23,612	\$ 23,612
MS-NWOTP E-Commerce	461-9985	15,000	17,500	-	-
MS-WCOTP Info Tech	461-9986		10,000	10,000	3,000
MS-WCOTP Engineering	461-9987		10,000	-	-
MS-NWOTP Engineering	461-9992	6,000	7,040	-	-
MS-NWOTP Med Tech	461-9993	5,000	6,000	-	-
MS-NWOTP Info Tech	461-9994	5,000	6,000		
MS-Equipment Supplement	461-9999	-	-	7,726	-
Sub-total State		67,735	95,862	41,338	26,612
Carl Perkins	524-9004	211,052	214,556	220,111	220,111
Carl Perkins	524-9903	21,600			
WIA	599-9902	88,085	120,061	-	-
Sub-total Federal		320,737	334,617	220,111	220,111
FY01 Tech Grants Total	019-9XXX				
NW Central Ohio Tech	019-9891	4,000			
MS-Expansion	019-9984	-	11,300	10,000	1,000
MS-WCOTP Med Tech	019-9988	10,000	7,000	-	-
MS-NWOTP MINI-GRANT	019-9989	12,650	11,600	-	-
MS-NWOTP E-Commerce	019-9990	5,000			
MS-Collaboration Stipends	019-9995			1,057	-
MS-WCOTP Shadow Day	019-9999	2,500	2,487	-	-
Sub-total Local		34,150	32,387	11,057	1,000
Grand Total		\$ 422,622	\$ 462,866	\$ 272,506	\$ 247,723

Secor Trust Fund Budget
 007-9114

	USAS Codes	FY2002 Actual	FY2003 Actual	FY2004 Actual	FY2005 Estimate
Beg. Balance		\$ 16,508	\$ 19,963	\$ 20,478	\$ 20,478
Revenue					
Interest	1410	679	272	208	154
Donations (March)	1820	16,000	13,000	12,000	13,000
Total Revenues		16,679	13,272	12,208	13,154
Total Balance and Revenue		\$ 33,187	\$ 33,235	\$ 32,686	\$ 33,632
Expenditures					
Contracted Services	423	4,700	8,668	-	8,668
Supplies	510	4,827	3,405	8,474	3,434
Equipment	640	3,697	684	6,967	694
Total Expenditures		13,224	12,757	15,441	12,796
Ending Balance		19,963	20,478	17,245	20,836
Encumbrances 6/30		-	-	5,725	5,543
Cash Available		\$ 19,963	\$ 20,478	\$ 11,520	\$ 15,293

Secor Trust Advisory Committee By-Laws - Bequest of Dorothy F. Secor

- I. NAME
This committee shall be called the Secor Trust Advisory Committee.
- II. OPERATIONAL GOALS
- A. This committee shall recommend guidelines to govern expenditures from the Secor Trust.
 - B. This committee shall represent special education students enrolled in pre-vocational or vocational courses whose primary target population are special needs students. These courses shall be called Secor Trust Programs and include the pre-vocational workshop, auto maintenance, child care, food service, and building maintenance courses. Other courses which may be developed in the future may be included in the Secor Trust Program if they meet the definition in sentence one of this section;
 - C. This committee shall recommend expenditure which complement funds, which have been received from federal, state, or local sources.
 - D. This committee shall design and implement a program of recognition to be named the Secor Award, for staff members who contribute significantly to the education of handicapped students. Such recognition shall not include expenditure of funds from the Secor Trust.
- III. POWERS AND DUTIES
- A. This committee shall receive request for funding, which benefits special education students enrolled in Secor Trust Programs.
 - B. This committee shall recommend to the Findlay Board of Education those requests deemed to merit funding.
 - C. The Findlay Board of Education retains authority to approve expenditures from the Secor Trust.
 - D. All funds received, invested or expended from the Secor Trust shall be under the direct supervision of the Treasurer of the Findlay City Schools.
- IV. MEMBERSHIP
- A. Committee members shall include no fewer than seven persons and shall be comprised of the Superintendent of Schools, the Director of Millstream Career Cooperative, and representatives of the community at large, the Board of Education, and teaching and instructional aide staff from Secor Trust Programs.
 - B. The Superintendent of Schools will serve as Chairman of the Secor Trust Advisory Committee.
 - C. The Chairman will appoint a secretary to serve each calendar year.
 - D. Each committee member shall have one vote; the chairman will vote only to break a tie.
 - E. Rotating committee members (see Section F below) shall be appointed by the Director of Millstream Career Cooperative who will submit a committee roster to the Board of Education each January.
 - F. Committee member shall serve terms as follows:
Superintendent of Schools: serves with position.
Director of Millstream Career Cooperative: serves with position.
All other members serve in rotating membership for two (2) years, with at least two of the rotating membership changing annually. To establish this cycle the following rotation is in effect:

Board of Education, Jim Fitzpatrick	January 1993
Community at Large, Mike Lafferty	January 1992
Teacher, Joel Wood	January 1992
Teacher, Nancy Abbey	January 1993
Instructional Staff, Grace Johnsson	January 1993

Committee member may serve a maximum of two consecutive terms.
- V. PROCEDURES
- A. The Secor Trust Committee will convene at least twice annually to review requests and evaluate their implementation.
 - B. The chairman may call a special meeting at any time.
 - C. Requests may be submitted by staff members of Secor Trust Programs.
 - D. All requests must be submitted in writing with all items on the Secor Fund Request Form completed.
 - E. Funds from the Secor Trust may be used for capital improvements, equipment, supplies, and educationally based field trips. Funds may be expended to commemorate the Secor family as long as such a project simultaneously benefits the Secor Trust Programs.
 - F. Funds may not be expended for activities designed to "reward" students' funds must support student learning in academic content or vocational skills. Funds may not be expended for salaries or benefits.
 - G. Requests for interest funds, which receive a majority approval of the committee, will be recommended to the Board of Education. Any committee member submitting a request will abstain from its discussion and vote.
 - H. Any request for the use of principal funds from the Secor Trust requires unanimous approval of the Advisory Committee prior to its recommendation to the Board of Education.
 - I. In the event any portion of principal funds is expended, interest accrued in the succeeding five year period must go back to the principal until the principal reaches \$450,000.
- VI. AMENDMENTS TO BY-LAWS
Changes in these By-Law may be made with a unanimous vote of the committee and majority approval of the Board of Education.

Findlay City School District
227 South West Street
Findlay, Ohio 45840-3377

www.findlaycityschools.org

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