



Findlay City Schools
Final 4th Quarter Reports
Fiscal Year Ending June 30, 2010

By Michael T. Barnhart, Findlay City School Treasurer
Prepared July 28, 2010

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PRINCIPAL OFFICIALS

BOARD OF EDUCATION

Rick Hoffman, President
Barb Dysinger, Member
Jeff Shrader, Member

Barb Lockard, Vice-President
Shane Pochard, Member

Administration

Dean Wittwer, Superintendent
Craig Kupferberg, Assistant Superintendent
Mike Barnhart, Treasurer
Jennifer Miller, Assistant Treasurer
Victoria Swartz, Findlay High School Principal
Edie Wannemacher, Director Millstream Career & Technology Center
Christopher Renn, Asst. Director Millstream Career & Technology Center
Bill Haggerty, Adult Education Director
Ron Keller, Counselor Millstream Career & Technology Center
Jeff Walton, Tech Prep Grants

Superintendent Advisory Council

Arcadia, Laurie Walles
Carey, Mark Vehre
Leipsic, Alice Dewar
McComb, Mike Lamb
Ottawa-Glandorf, Kevin Brinkman
Riverdale, Eric Hoffman
Vanlue, Rodney Russell
Hardin County, Ron Pepple

Arlington, Kevin Haught
Cory Rawson, Jay Arbaugh
Liberty Benton, Jim Kanable
Miller City, Bill Kreinbrink
Pandora, Dale Lewellen
Van Buren, Tim Myers
Hancock County, Larry Busdeker
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, 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

School	A	B	C	D	E	F
	Oct. 07 9-12 Students	Oct. 08 9-12 Students	FY09 Actual Total Col D+E	FY09 Actual Annual Fee	FY09 Actual Adm. Cost Col B* \$110,2490	FY09 Est. Col A* \$88,3500
Arcadia	207	203	\$ 27,381	\$ 5,000	\$ 22,381	\$ 18,288
Arlington	219	218	29,034	5,000	24,034	19,349
Carey	323	321	40,390	5,000	35,390	28,537
Cory-Rawson	280	245	32,011	5,000	27,011	24,738
Leipsic	272	255	33,114	5,000	28,114	24,031
Liberty-Benton	428	414	50,643	5,000	45,643	37,814
McComb	241	228	30,137	5,000	25,137	21,292
Miller City	142	148	21,317	5,000	16,317	12,546
Ottawa-Glandorf	590	610	72,252	5,000	67,252	52,127
Pandora-Gilboa	210	217	28,924	5,000	23,924	18,554
Riverdale	333	325	40,831	5,000	35,831	29,421
Van Buren	328	313	39,508	5,000	34,508	28,979
Vanlue	101	91	15,033	5,000	10,033	8,923
Findlay	1725	1766	\$ 199,700	5,000	194,700	152,404
Total	5,399	5,354	\$660,273	\$ 70,000	\$590,273	\$477,002

School	G	H	I	Invoice Jul-09	Invoice Jan-10
	FY09 Actual Over/Under Col E-F	FY10 Est. Col B* \$106,09	FY10 Est. 1st Install Col H/2	FY10 Est net FY09 Over/Under Col I(+/-)Col G	FY10 Est. 2nd Install Col H/2
Arcadia	\$ 4,092	\$ 21,536	\$ 10,768	\$ 14,860	\$ 10,768
Arlington	4,686	23,128	11,564	16,249	11,564
Carey	6,853	34,055	17,027	23,880	17,027
Cory-Rawson	2,273	25,992	12,996	15,269	12,996
Leipsic	4,082	27,053	13,526	17,609	13,526
Liberty-Benton	7,829	43,921	21,961	29,790	21,961
McComb	3,844	24,189	12,094	15,939	12,094
Miller City	3,771	15,701	7,851	11,622	7,851
Ottawa-Glandorf	15,125	64,715	32,357	47,483	32,357
Pandora-Gilboa	5,371	23,022	11,511	16,881	11,511
Riverdale	6,410	34,479	17,240	23,650	17,240
Van Buren	5,529	33,206	16,603	22,132	16,603
Vanlue	1,109	9,654	4,827	5,936	4,827
Findlay	42,296	187,355	93,677	135,974	93,677
Total	\$ 113,272	\$ 568,006	\$ 284,003	\$ 397,275	\$ 284,003

Administrative Fund Budget
014-9145

	FY2008	FY2009	FY2010	FY2010
	Actual	Actual	Estimate	Actual
Balance July 1	\$ 42,739	\$ 54,863	\$ 98	\$ 98
Revenue				
Admin. Cost (estimated)	466,553	477,002	568,006	568,004 (1)
Admin. Costs (Prior Yr)	(17,793)	(23,829)	113,272	113,272 (2)
Annual Fee (\$5,000 per)	70,000	70,000	70,000	70,000 (3)
Interest	6,087	2,336	2,000	3,655
Donation - E-Script	-	-	-	-
State/Federal	-	-	-	-
Advances In	-	80,000	-	-
	<u>524,847</u>	<u>605,509</u>	<u>753,278</u>	<u>754,931</u>
Total Revenue				
	<u>524,847</u>	<u>605,509</u>	<u>753,278</u>	<u>754,931</u>
Total Balance and Revenue	<u>\$ 567,586</u>	<u>\$ 660,372</u>	<u>\$ 753,376</u>	<u>\$ 755,029</u>
Expenditures				
Salaries	342,934	466,433	427,000	456,114
Benefits	141,088	158,847	168,000	177,976
Purchased Services	23,960	28,204	30,000	24,386
Supplies	4,741	6,788	10,000	4,103
Equipment	-	-	3,000	-
Other	-	-	-	-
Advances Out	-	-	80,000	80,000
	<u>512,723</u>	<u>660,273</u>	<u>718,000</u>	<u>742,579</u>
Total Expenditures	<u>\$ 512,723</u>	<u>\$ 660,273</u>	<u>\$ 718,000</u>	<u>\$ 742,579</u>
Cash Balance	<u>\$ 54,863</u>	<u>\$ 98</u>	<u>\$ 35,376</u>	<u>\$ 12,449</u>
Encumbrances	<u>\$ 29,908</u>	<u>\$ 6</u>	<u>\$ 10,000</u>	<u>\$ 756</u>

- (1) Estimated Admin. Costs FY10 - Column H (semi-annual payments in July 2009 and January 2010)
(2) Admin. Excess Costs FY10 - Column G (Adjustments applied to July 2009 invoices)
(3) Annual Fee FY10 - Column D (semi-annual payments in July 2009 and January 2010)

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

	FY2008	FY2009	FY2010	FY2010
	Actual	Actual	Estimate	Actual
Balance July 1	\$ 389,575	\$ 468,811	\$ 91,261	\$ 91,261
Revenue				
Capital Costs Fees	91,850	89,700	90,000	88,100 (1)
Interest	19,868	5,612	4,000	2,148
Miscellaneous (Auction)	36	25	-	-
State/Federal	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>111,754</u>	<u>95,337</u>	<u>94,000</u>	<u>90,248</u>
Total Balance and Revenue	<u>\$ 501,329</u>	<u>\$ 564,148</u>	<u>\$ 185,261</u>	<u>\$ 181,508</u>
Expenditures				
Contracted Services	28,770	211,615	103,500	94,180
Supplies - Startup New Programs	-	11,343	-	-
Equipment	3,748	249,929	80,000	-
Other	-	-	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ 32,518</u>	<u>\$ 472,888</u>	<u>\$ 183,500</u>	<u>\$ 94,180</u>
Cash Balance	<u>\$ 468,811</u>	<u>\$ 91,261</u>	<u>\$ 1,761</u>	<u>\$ 87,328</u>
Encumbrances	<u>\$ 177,356</u>	<u>\$ 12,863</u>	<u>\$ 15,000</u>	<u>\$ 6,708</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 2009 and January 2010.

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 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 MSN-Millstream North (within Findlay High School) or Millstream Tech.

Adult Education Fund Budget
014-9147

	FY2008	FY2009	FY2010	FY2010
	Actual	Actual	Estimate	Actual
Balance July 1	\$ 59,513	\$ 54,199	\$ 31,242	\$ 31,242
Revenue				
Tuition Adult Students	153,056	142,734	140,000	131,505
Services Provided Other Entities	374	-	200	-
Donations/Misc.	137	-	-	-
Interest	3,019	1,773	1,500	1,278
State Reimbursement***	57,459	51,579	48,000	45,508
Federal Reimbursement	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>214,045</u>	<u>196,086</u>	<u>189,700</u>	<u>178,291</u>
Total Balance and Revenue	<u>\$ 273,558</u>	<u>\$ 250,286</u>	<u>\$ 220,942</u>	<u>\$ 209,533</u>
Expenditures				
Salaries *	143,425	139,905	113,000	106,029
Benefits **	26,593	31,833	29,040	24,122
Purchase Services	18,490	14,793	19,650	16,020
Supplies	30,851	32,513	29,500	29,318
Equipment	-	-	-	-
Refund of Prior Year Receipt	-	-	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ 219,359</u>	<u>\$ 219,043</u>	<u>\$ 191,190</u>	<u>\$ 175,490</u>
Ending Cash Balance	<u>\$ 54,199</u>	<u>\$ 31,242</u>	<u>\$ 29,752</u>	<u>\$ 34,043</u>
Encumbrances	<u>\$ 5,711</u>	<u>\$ 5,592</u>	<u>\$ 5,500</u>	<u>\$ 8,427</u>

*Adult Ed Director 100% beginning in FY04

**Adult Ed Director 100% beginning in FY04

***In FY06 State put us on "guarantee" instead of "reimbursement" program where FY06 payments are received throughout the year instead of having to wait until the following year. It is uncertain if we will be on "guarantee" program in future years.

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
2. program costs, and
3. 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 calculation excess costs. Therefore, all out-of-district students enrolled during the official enrollment week in October are susceptible to excess costs. Students enrolling into 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 and evenly distributed to each program.

- 100 Salaries – include certificated staff and classified aides.
- 200 Benefits – includes retirement, 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 furniture and computer equipment.

3. State Funding

Effective with the 1998-99 school year, unit funding was eliminated and per pupil funding was instituted. Enrollment information provided to the state through EMIS in October is reflected in adjustments to the SF3 foundation payments. Line 24B Disclosure Items: Voc Ed, and Line 22E 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

	FY2008	FY2009	FY2010	FY2010
Expenditures	Actual	Actual	Estimate	Actual
Salaries - Certificated & Aides	\$ 1,702,224	\$ 1,788,161	\$ 1,768,024	\$ 1,759,350
Benefits - Certificated & Aides	612,727	666,428	698,563	664,120
Contracted Services	193,000	227,604	219,000	133,538
Supplies/Textbooks	95,759	113,891	113,000	100,915
Equipment	108,319	91,102	92,000	110,869
Total Expenditures	\$ 2,712,029	\$ 2,887,187	\$ 2,890,587	\$ 2,768,792
Line 24B Disclosure Items: Voc Ed	\$ 1,253,961	\$ 1,182,970	\$ 1,200,000	N/A
Line 22E Other Adjustments VEC	<u>766,718</u>	<u>862,686</u>	<u>870,000</u>	<u>833,731</u>
Total	\$ 2,020,680	\$ 2,045,656	\$ 2,070,000	\$ 833,731
Restricted Weighted Funds (75% rule)	\$ 354,683	\$ 351,599	\$ 355,000	\$ 332,935
General Fund				
Tuition - Vocational 001-1224	\$ 62,758	\$ 204,889	\$ 195,826	\$ 194,022

SF3- Vocational Funding Budget
75% Rule

	FY2008	FY2009	FY2010	FY2010
	Actual	Actual	Estimate	Actual
Current fiscal year's 75% of weighted funds	\$ 354,683	\$ 351,599	\$ 355,000	\$ 332,935
Add'l carryover/POs from prior year yet to spend	\$ -	\$ 4,464	\$ -	\$ -
Total weighted funds to be spent	<u>\$ 354,683</u>	<u>\$ 356,063</u>	<u>\$ 355,000</u>	<u>\$ 332,935</u>
General Fund				
001-1300-400 Purchased Services	146,141	180,160	171,556	90,611
001-1300-500 Supplies	95,759	113,891	113,000	100,915
001-1300-600 Equipment	<u>108,319</u>	<u>91,102</u>	<u>92,000</u>	<u>110,869</u>
Sub-total	350,220	385,153	376,556	302,395
Remaining 75%	4,464	(29,090)	(21,556)	30,540
Other qualifying expenditures	-	-	-	-
Expenditures under/(over) 75% Rule	\$ 4,464	\$ (29,090)	\$ (21,556)	\$ 30,540

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

Grant Name	USAS Codes	FY2008 Actual	FY2009 Actual	FY2010 Estimate	FY2010 Actual
MS-NWOTP MINI-GRANT	499-9989	4,807	16,834	7,000	202
MS-Ford PAS Prof Dev Grant	499-9990	1,000	-	-	-
MS-HS of Business Start Up	499-9992	5,000	3,575	5,000	4,033
Sub-total State		10,807	20,409	12,000	4,235
Carl Perkins	524-9010	<u>218,024</u>	<u>228,102</u>	<u>205,000</u>	<u>198,848</u>
Sub-total Federal		218,024	228,102	205,000	198,848
Lowe's Skills USA Downtown Pk	019-9983	10,000	-	-	-
MS-WCOTP MINI-GRANT	019-9984	11,246	3,426	719	1,628
Lowe's Grant for Kinder Village	019-9985	-	-	2,360	2,360
Electric Car Project	019-9986		8,060	782	662
Electric Car ECLIPSe Grant	019-9987		500	-	-
Sub-total Local		<u>21,246</u>	<u>11,986</u>	<u>3,860</u>	<u>4,649</u>
Grand Total		<u>\$ 250,076</u>	<u>\$ 260,497</u>	<u>\$ 220,860</u>	<u>\$ 207,733</u>

Secor Trust Fund Budget
007-9114

	USAS Codes	FY2008 FYTD	FY2009 Actual	FY2010 Estimate	FY2010 Actual
Beg. Balance		\$ 22,022	\$ 15,218	\$ 8,975	\$ 8,975
Revenue					
Interest	1410	1,045	440	250	339
Van Rental	1810	-	-	-	-
Donations (March)	1820	15,677	12,000	22,000	22,681
Total Revenues		<u>16,722</u>	<u>12,440</u>	<u>22,250</u>	<u>23,020</u>
Total Balance and Revenue		<u>\$ 38,745</u>	<u>\$ 27,658</u>	<u>\$ 31,225</u>	<u>\$ 31,994</u>
Expenditures					
Contracted Services	423	-	-	8,000	-
Supplies	510	9,162	13,314	8,000	16,184
Equipment	640	14,365	5,369	8,000	6,387
Total Expenditures		<u>23,527</u>	<u>18,683</u>	<u>24,000</u>	<u>22,571</u>
Ending Balance		<u>15,218</u>	<u>8,975</u>	<u>7,225</u>	<u>9,423</u>
Encumbrances 6/30		<u>4,403</u>	<u>4,824</u>	<u>4,500</u>	<u>2,565</u>
Cash Available		<u>\$ 10,815</u>	<u>\$ 4,151</u>	<u>\$ 2,725</u>	<u>\$ 6,858</u>

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-vocation 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
1219 West Main Cross
Findlay, Ohio 45840-3377

www.findlaycityschools.org

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