



Findlay City Schools

Final 4th Quarter Reports

Fiscal Year Ending June 30, 2013

**By Michael T. Barnhart, Findlay City School Treasurer
Prepared September 12, 2013**

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PRINCIPAL OFFICIALS

BOARD OF EDUCATION

Shane Pochard, President **Kathy Siebenaler Wilson, Vice-President**
Barb Dysinger, Member **Barbara Lockard, Member**
Jane Robertson, Member

Administration

Mike Barnhart, Treasurer
Craig Kupferberg, Assistant Superintendent
Jennifer Miller, Assistant Treasurer
Christopher Renn, Director Millstream Career Center
Victoria Swartz, Findlay High School Principal
Tami Wallace, Career Tech & Adult Ed Supervisor
Jeff Walton, Tech Prep Grants
Dean Wittwer, Superintendent

Superintendent Advisory Council

Arcadia, Laurie Walles	Arlington, Kevin Haught
Carey, Mark Vehre	Cory Rawson, Robert Hlasko
Leipsic, Greg Williamson	Liberty Benton, Jim Kanable
McComb, Mike Lamb	Miller City, Bill Kreinbrink
Ottawa-Glandorf, Kevin Brinkman	Pandora, Todd Schmutz
Riverdale, Eric Hoffman	Van Buren, Tim Myers
Vanlue, Rodney Russell	Hancock County, Larry Busdeker
Hardin County, Ron Pepple	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, coordinator, technology personnel, career assessment teacher and two 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:

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

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 are calculated and billed during the month of July. The formula for the calculation is:

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

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

Rental Fees -- Beginning with the 2010-11 school year, all participating districts began to annually pay rent for Millstream facilities based on the pupil enrollment of the upper four grades of each high school, including Findlay. The rent is \$25 per pupil for 2010-11. It will then grow to \$50 per pupil for 2012-13 once the new building is constructed, and then become \$75 per pupil in 2013-14. These revenues are not part of the Administrative Fund. They are placed into the mandated 034 maintenance fund for OSFC buildings.

Administrative Fund Budget
014-9145

	FY2011	FY2012	FY2013	FY2013
	Actual	Actual	Estimate	FYTD
Balance July 1	\$ 12,449	\$ 15,011	\$ 2,829	\$ 2,829
Revenue				
Admin. Cost (estimated)	563,039	506,028	498,015	498,017 (1)
Admin. Costs (Prior Yr)	24,574	24,156	38,178	38,178 (2)
Annual Fee (\$5,000 per)	70,000	70,000	70,000	70,000 (3)
Interest	2,145	1,839	2,000	2,477
Donation - E-Script	-	-	-	-
State/Federal	-	-	-	-
Advances In	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	<u>659,758</u>	<u>602,023</u>	<u>608,193</u>	<u>608,672</u>
Total Balance and Revenue	<u>\$ 672,208</u>	<u>\$ 617,034</u>	<u>\$ 611,022</u>	<u>\$ 611,501</u>
Expenditures				
Salaries	459,255	431,779	365,000	300,024
Benefits	165,397	156,077	160,000	160,446
Purchased Services	22,205	24,618	30,000	28,325
Supplies	6,879	1,732	10,000	4,699
Equipment	3,461	-	3,000	-
Other	-	-	-	-
Advances Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 657,197</u>	<u>\$ 614,205</u>	<u>\$ 568,000</u>	<u>\$ 493,494</u>
Cash Balance	<u>\$ 15,011</u>	<u>\$ 2,829</u>	<u>\$ 43,022</u>	<u>\$ 118,008</u>
Encumbrances	<u>\$ 1,657</u>	<u>\$ 2,547</u>	<u>\$ 10,000</u>	<u>\$ 5,609</u>

(1) Estimated Admin. Costs FY13 = Column H (semi-annual payments in July 2012 and January 2013)

(2) Admin. Excess Costs FY13 = Column G (Adjustments applied to July 2012 invoices)

(3) Annual Fee FY13 = Column D (semi-annual payments in July 2012 and January 2013)

Millstream Administrative Excess Costs
Fund 014-1224-9145 XMSAF

<u>School</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
	<u>Oct. 2010</u> <u>9-12</u> <u>Students</u>	<u>Oct. 2011</u> <u>9-12</u> <u>Students</u>	<u>FY12 Actual</u> <u>Total</u> <u>Col D+E</u>	<u>FY12 Actual</u> <u>Annual</u> <u>Fee</u>	<u>FY12 Actual</u> <u>Adm. Cost Col B*</u> <u>\$108.1274</u>	<u>FY12 Est.</u> <u>Col A*</u> <u>\$98.6600</u>
Arcadia	193	202	\$ 26,842	\$ 5,000	\$ 21,842	\$ 19,041
Arlington	223	206	27,274	5,000	22,274	22,001
Carey	314	296	37,006	5,000	32,006	30,979
Cory-Rawson	236	216	28,356	5,000	23,356	23,284
Leipsic	233	217	28,464	5,000	23,464	22,988
Liberty-Benton	419	414	49,765	5,000	44,765	41,339
McComb	266	246	31,599	5,000	26,599	26,244
Miller City	136	144	20,570	5,000	15,570	13,418
Ottawa-Glandorf	555	542	63,605	5,000	58,605	54,756
Pandora-Gilboa	167	168	23,165	5,000	18,165	16,476
Riverdale	306	306	38,087	5,000	33,087	30,190
Van Buren	333	328	40,466	5,000	35,466	32,854
Vanlue	83	77	13,326	5,000	8,326	8,189
Findlay	1665	1671	\$ 185,681	5,000	180,681	164,269
Total	5,129	5,033	\$614,205	\$ 70,000	\$544,205	\$506,027

<u>School</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>Invoice</u>	<u>Invoice</u>
	<u>FY12 Actual</u> <u>Over/Under</u> <u>Col E-F</u>	<u>FY13 Est.</u> <u>Col B*</u> <u>\$98.95</u>	<u>FY13 Est.</u> <u>1st Install</u> <u>Col H/2</u>	<u>Jul-12</u> <u>FY13 Est net</u> <u>FY12 Over/Under</u> <u>Col I(+/-)Col G</u>	<u>Jan-13</u> <u>FY13 Est.</u> <u>2nd Install</u> <u>Col H/2</u>
Arcadia	\$ 2,800	\$ 19,988	\$ 9,994	\$ 12,794	\$ 9,994
Arlington	273	20,384	10,192	10,465	10,192
Carey	1,026	29,289	14,645	15,671	14,645
Cory-Rawson	72	21,373	10,687	10,758	10,687
Leipsic	476	21,472	10,736	11,212	10,736
Liberty-Benton	3,426	40,965	20,483	23,909	20,483
McComb	356	24,342	12,171	12,527	12,171
Miller City	2,153	14,249	7,124	9,277	7,124
Ottawa-Glandorf	3,849	53,631	26,815	30,664	26,815
Pandora-Gilboa	1,689	16,624	8,312	10,001	8,312
Riverdale	2,897	30,279	15,139	18,036	15,139
Van Buren	2,612	32,456	16,228	18,840	16,228
Vanlue	137	7,619	3,810	3,947	3,810
Findlay	16,412	165,345	82,673	99,085	82,673
Total	\$ 38,178	\$ 498,015	\$ 249,008	\$ 287,186	\$ 249,008

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

	FY2011	FY2012	FY2013	FY2013
	Actual	Actual	Estimate	FYTD
Balance July 1	\$ 87,328	\$ 41,171	\$ 22,204	\$ 22,204
Revenue				
Capital Costs Fees	86,600	84,050	90,000	83,175 (1)
Interest	1,252	483	500	1,250
Miscellaneous (Auction)	-	-	32,300	32,439
State/Federal	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>87,852</u>	<u>84,533</u>	<u>122,800</u>	<u>116,864</u>
Total Balance and Revenue	<u>\$ 175,181</u>	<u>\$ 125,704</u>	<u>\$ 145,004</u>	<u>\$ 139,068</u>
Expenditures				
Contracted Services	134,009	103,500	40,000	20,147
Supplies - Startup New Programs	-	-	10,000	-
Equipment	-	-	80,000	-
Other	-	-	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ 134,009</u>	<u>\$ 103,500</u>	<u>\$ 130,000</u>	<u>\$ 20,147</u>
Cash Balance	<u>\$ 41,171</u>	<u>\$ 22,204</u>	<u>\$ 15,004</u>	<u>\$ 118,921</u>
Encumbrances	<u>\$ -</u>	<u>\$ 23,801</u>	<u>\$ 5,000</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 payments in October 2012 and January 2013.

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.

Adult Education Fund Budget
014-9147

	FY2011	FY2012	FY2013	FY2013
	Actual	Actual	Estimate	FYTD
Balance July 1	\$ 34,043	\$ 40,683	\$ 17,740	\$ 17,740
Revenue				
Tuition Adult Students	105,034	75,024	119,000	85,197
Services Provided Other Entities	-	-	-	-
Donations/Misc.	-	-	-	-
Interest	725	556	600	356
State Reimbursement***	53,514	41,976	-	47,009
Federal Reimbursement	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>159,272</u>	<u>117,557</u>	<u>119,600</u>	<u>132,562</u>
Total Balance and Revenue	<u>\$ 193,316</u>	<u>\$ 158,240</u>	<u>\$ 137,340</u>	<u>\$ 150,303</u>
Expenditures				
Salaries *	96,662	90,104	89,000	80,511
Benefits **	21,673	24,397	24,000	17,819
Purchase Services	14,694	8,605	9,000	8,060
Supplies	18,949	15,839	15,000	15,732
Equipment	654	-	-	-
Refund of Prior Year Receipt	-	1,555	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ 152,633</u>	<u>\$ 140,499</u>	<u>\$ 137,000</u>	<u>\$ 122,122</u>
Ending Cash Balance	<u>\$ 40,683</u>	<u>\$ 17,740</u>	<u>\$ 340</u>	<u>\$ 28,181</u>
Encumbrances	<u>\$ 3,893</u>	<u>\$ 2,587</u>	<u>\$ 8,500</u>	<u>\$ 21,144</u>

*Adult Ed Director 100% beginning in FY04. \$20,325 of combined Supervisor/Adult Ed position starting FY13 (26.37%)

**Adult Ed Director 100% beginning in FY04. Same proportion of Supervisor/Adult Ed position starting FY13 (26.37%)

***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. Part of FY11 guarantee was returned to ODE in FY12 (\$1,555).

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

	FY2011	FY2012	FY2013	FY2013
Expenditures	Actual	Actual	Estimate	FYTD
Salaries - Certificated & Aides	\$ 1,631,199	\$ 1,441,287	\$ 1,500,650	\$ 1,486,417
Benefits - Certificated & Aides	623,059	543,764	519,556	520,439
Contracted Services	153,902	155,522	222,500	232,806
Supplies/Textbooks	104,745	81,797	97,500	130,842
Equipment	<u>81,155</u>	<u>55,805</u>	<u>80,000</u>	<u>88,768</u>
Total Expenditures	<u>\$ 2,594,061</u>	<u>\$ 2,278,175</u>	<u>\$ 2,420,206</u>	<u>\$ 2,459,271</u>
Line 24B Disclosure Items: Voc Ed	N/A	N/A	N/A	N/A
Line 22E Other Adjustments VEC	<u>822,457</u>	<u>819,268</u>	<u>812,000</u>	<u>775,014</u>
Total	\$ 822,457	\$ 819,268	\$ 812,000	\$ 775,014
Restricted Weighted Funds (75% rul	\$ 343,542	\$ 340,205	\$ 340,000	\$ 342,191
General Fund				
Tuition - Vocational 001-1224	\$ 184,209	\$ 57,690	\$ 199,000	\$ 39,865

SF3- Vocational Funding Budget
75% Rule

	FY2011	FY2012	FY2013	FY2013
	Actual	Actual	Estimate	FYTD
Current fiscal year's 75% of weighted funds	\$ 343,542	\$ 340,205	\$ 340,000	\$ 342,191
Add'l carryover/POs from prior year yet to spend	\$ -	\$ -	\$ -	\$ -
Total weighted funds to be spent	<u>\$ 343,542</u>	<u>\$ 340,205</u>	<u>\$ 340,000</u>	<u>\$ 342,191</u>
<u>General Fund</u>				
001-1300-400 Purchased Services	59,460	57,810	83,064	100,372
001-1300-500 Supplies	104,745	81,797	97,500	130,842
001-1300-600 Equipment	<u>81,155</u>	<u>55,805</u>	<u>80,000</u>	<u>88,768</u>
Sub-total	245,360	195,413	260,564	319,983
Remaining 75%	98,182	144,793	79,436	22,209
Other qualifying expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures under/(over) 75% Rule	\$ 98,182	\$ 144,793	\$ 79,436	\$ 22,209

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

Grant Name	USAS Codes	FY2011 Actual	FY2012 Actual	FY2013 Estimate	FY2013 FYTD
MS-NWOTP MINI-GRANT	499-9989	201	-	20,797	-
Subtotal State		201	-	20,797	-
Perkins Federal Grant	524-9012	204,575	182,202	200,000	229,905
Subtotal Federal		204,575	182,202	200,000	229,905
Electric Car 5K from Cooper	019-9982	-	-	5,000	-
MS-WCOTP MINI-GRANT	019-9984	310	(285)	694	-
Electric Car Project	019-9986	-	1,620	-	-
Electric Car ECLIPSe Grant	019-9987	-	-	-	-
Electric Car 25K from Cummins	019-9988	361	17,852	8,961	-
Subtotal Local		671	19,187	14,654	-
GRAND TOTAL		<u>\$ 205,446</u>	<u>\$ 201,388</u>	<u>\$ 235,452</u>	<u>\$ 229,905</u>

Secor Trust Fund Budget
007-9114

	USAS Codes	FY2011 Actual	FY2012 Actual	FY2013 Estimate	FY2013 FYTD
Beg. Balance		\$ 9,423	\$ 7,044	\$ 23,899	\$ 23,899
Revenue					
Interest	1410	200	198	250	249
Van Rental	1810	-	-	-	-
Donations (March)	1820	20,913	19,617	22,000	20,491
Total Revenues		21,113	19,815	22,250	20,740
Total Balance and Revenue		\$ 30,537	\$ 26,859	\$ 46,149	\$ 44,639
Expenditures					
Contracted Services	423	-	-	7,500	-
Supplies	510	14,845	1,965	8,000	17,499
Equipment	640	8,147	-	8,000	5,812
\$1000 Annual Award	880	500	995	500	846
Total Expenditures		23,492	2,960	24,000	24,157
Ending Balance		7,044	23,899	22,149	20,481
Encumbrances 6/30		2,387	20,811	2,565	17,183
Cash Available		\$ 4,657	\$ 3,088	\$ 19,584	\$ 3,299

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
1100 Broad Avenue
Findlay, Ohio 45840

www.findlaycityschools.org

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