



Findlay City Schools

Final 4th Quarter Report

Fiscal Year Ending June 30, 2016

**By Michael T. Barnhart, Findlay City School Treasurer
Presented July 25, 2016**

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Pandora-Gilboa, Todd Schmutz

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*Ex-Officio Non-Voting Members

**As fiscal agent, Findlay is allowed an additional voting representative to the superintendent

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:

- $\text{Prior FY expenditures} + \text{estimated increase/decrease} - \text{annual fee per school district of } \$5,000 \times 15 (\$75,000) / \text{prior year's enrollment} = \text{estimated excess cost per student}$
- $\text{Estimated excess cost per student} \times \text{district's prior October's enrollment} / \text{two billing payments} = \text{semi-annual estimated excess costs.}$

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:

- $\text{Total expenditures} - \text{the annual fee per school district } \$5,000 \times 15 (\$75,000) - \text{advances out} / \text{by total number of students} = \text{excess cost per student}$
- $\text{Excess cost per student} \times \text{district's October enrollment} - \text{estimated excess cost payments by district} = \text{excess cost due (or credit)}$

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 was \$25 per pupil for 2010-11. It then rose to \$50 per pupil for 2012-13 once the new building was constructed, and then became \$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

	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2016 FYTD
Balance July 1	\$ 118,008	\$ 136,026	\$ 57,156	\$ 57,156
Revenue				
Admin. Cost (estimated)	464,165	412,743	427,043	427,044 (1)
Admin. Costs (Prior Yr)	(74,522)	(89,496)	(9,404)	(9,404) (2)
Annual Fee (\$5,000 per)	75,000	75,000	75,000	75,000 (3)
Interest	1,677	1,520	1,500	914
Refund of Prior Year Expense	1,366	-	-	-
State/Federal	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>467,686</u>	<u>399,767</u>	<u>494,139</u>	<u>493,554</u>
Total Balance and Revenue	\$ 585,694	\$ 535,794	\$ 551,295	\$ 550,710
Expenditures				
Salaries	278,210	303,096	314,000	360,824
Benefits	132,166	126,086	135,000	151,437
Purchased Services	34,183	45,149	40,000	21,619
Supplies	5,109	4,308	10,000	5,399
Equipment	-	-	3,000	-
Other	-	-	-	-
Advances Out	-	-	-	-
Total Expenditures	\$ 449,667	\$ 478,638	\$ 502,000	\$ 539,278
Cash Balance	\$ 136,026	\$ 57,156	\$ 49,295	\$ 11,431
Encumbrances	\$ 8,471	\$ 2,311	\$ 10,000	\$ 7,632

(1) Estimated Admin. Costs FY16 = Column H (semi-annual payments in July 2015 and January 2016)
 (2) Admin. Excess Costs FY16 = Column G (Adjustments applied to July 2015 invoices)
 (3) Annual Fee FY16 = Column D (semi-annual payments in July 2015 and January 2016)

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. 2013</u> <u>9-12</u> <u>Students</u>	<u>Oct. 2014</u> <u>9-12</u> <u>Students</u>	<u>FY15 Actual</u> <u>Total</u> <u>Col D+E</u>	<u>FY15 Actual</u> <u>Annual</u> <u>Fee</u>	<u>FY15 Actual</u> <u>Adm. Cost Col B*</u> <u>\$79,9916</u>	<u>FY15 Est.</u> <u>Col A*</u> <u>\$81,5000</u>
Arcadia	192	197	\$ 20,758	\$ 5,000	\$ 15,758	\$ 15,648
Arlington	184	179	19,319	5,000	14,319	14,996
Carey	307	305	29,397	5,000	24,397	25,021
Cory-Rawson	206	188	20,038	5,000	15,038	16,789
Findlay Digital	155	158	17,639	5,000	12,639	12,633
Leipsic	218	218	22,438	5,000	17,438	17,767
Liberty-Benton	439	412	37,957	5,000	32,957	35,779
McComb	210	205	21,398	5,000	16,398	17,115
Miller City	131	144	16,519	5,000	11,519	10,677
Ottawa-Glandorf	521	530	47,396	5,000	42,396	42,462
Pandora-Gilboa	176	183	19,638	5,000	14,638	14,344
Riverdale	307	311	29,877	5,000	24,877	25,021
Van Buren	317	324	30,917	5,000	25,917	25,836
Vanlue	86	83	11,639	5,000	6,639	7,009
Findlay	1619	1609	\$ 133,706	5,000	128,706	131,949
Total	5,068	5,046	\$478,638	\$ 75,000	\$403,638	\$413,042

<u>School</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>Invoice</u>	<u>Invoice</u>
	<u>FY15 Actual</u> <u>Over/Under</u> <u>Col E-F</u>	<u>FY16 Est.</u> <u>Col B*</u> <u>\$84.63</u>	<u>FY16 Est.</u> <u>1st Install</u> <u>Col H/2</u>	<u>Jul-15</u> <u>FY16 Est net</u> <u>FY14 Over/Under</u> <u>Col I(+/-)Col G</u>	<u>Jan-16</u> <u>FY16 Est.</u> <u>2nd Install</u> <u>Col H/2</u>
Arcadia	\$ 110	\$ 16,672	\$ 8,336	\$ 8,446	\$ 8,336
Arlington	(678)	15,149	7,574	6,897	7,574
Carey	(623)	25,812	12,906	12,283	12,906
Cory-Rawson	(1,751)	15,910	7,955	6,205	7,955
Findlay Digital	6	13,372	6,686	6,692	6,686
Leipsic	(329)	18,449	9,225	8,896	9,225
Liberty-Benton	(2,822)	34,868	17,434	14,612	17,434
McComb	(717)	17,349	8,675	7,958	8,675
Miller City	842	12,187	6,093	6,936	6,093
Ottawa-Glandorf	(66)	44,854	22,427	22,361	22,427
Pandora-Gilboa	294	15,487	7,744	8,038	7,744
Riverdale	(143)	26,320	13,160	13,017	13,160
Van Buren	82	27,420	13,710	13,792	13,710
Vanlue	(370)	7,024	3,512	3,142	3,512
Findlay	(3,242)	136,170	68,085	64,843	68,085
Total	\$ (9,404)	\$ 427,043	\$ 213,521	\$ 204,117	\$ 213,521

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

	FY2014	FY2015	FY2016	FY2016
	Actual	Actual	Estimate	FYTD
Balance July 1	\$ 118,921	\$ 206,759	\$ 271,775	\$ 271,775
Revenue				
Capital Costs Fees	86,225	85,925	85,000	85,250 (1)
Interest	1,613	2,267	2,000	2,823
Miscellaneous (Auction)	-	-	-	-
State/Federal	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>87,838</u>	<u>88,192</u>	<u>87,000</u>	<u>88,073</u>
Total Balance and Revenue	<u>\$ 206,759</u>	<u>\$ 294,951</u>	<u>\$ 358,775</u>	<u>\$ 359,848</u>
Expenditures				
Contracted Services	-	-	10,000	17,021
Supplies - Startup New Programs	-	-	30,000	-
Equipment	-	23,176	200,000	15,513
Other	-	-	-	250
Advances Out	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 23,176</u>	<u>\$ 240,000</u>	<u>\$ 32,785</u>
Cash Balance	<u>\$ 206,759</u>	<u>\$ 271,775</u>	<u>\$ 118,775</u>	<u>\$ 327,064</u>
Encumbrances	<u>\$ -</u>	<u>\$ 11,794</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 2015 and January 2016.

Adult Education Fund
(014-9147)

Accreditation: Millstream Career 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: 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

	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2016 FYTD
Balance July 1	\$ 28,181	\$ 35,806	\$ 37,374	\$ 37,374
Revenue				
Tuition Adult Students	55,861	36,042	50,000	23,644
Services Provided Other Entities	-	-	-	-
Donations/Misc.	803	-	-	-
Interest	331	296	400	349
State Reimbursement***	48,858	43,646	42,500	42,700
Federal Reimbursement	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>105,852</u>	<u>79,984</u>	<u>92,900</u>	<u>66,693</u>
Total Balance and Revenue	<u>\$ 134,033</u>	<u>\$ 115,789</u>	<u>\$ 130,274</u>	<u>\$ 104,066</u>
Expenditures				
Salaries *	67,547	50,790	70,000	34,918
Benefits **	13,966	14,297	20,000	9,251
Purchase Services	8,424	7,928	9,000	10,453
Supplies	8,290	5,401	16,000	3,666
Equipment	-	-	-	724
Refund of Prior Year Receipt	-	-	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ 98,227</u>	<u>\$ 78,416</u>	<u>\$ 115,000</u>	<u>\$ 59,012</u>
Ending Cash Balance	<u>\$ 35,806</u>	<u>\$ 37,374</u>	<u>\$ 15,274</u>	<u>\$ 45,055</u>
Encumbrances	<u>\$ 11,540</u>	<u>\$ 2,278</u>	<u>\$ 8,500</u>	<u>\$ 120</u>

*Adult Ed Director 100% beginning in FY04. \$21,359 of combined Supervisor/Adult Ed position in FY16 (25.04%)

**Adult Ed Director 100% beginning in FY04. Same proportion of Supervisor/Adult Ed position in FY15 (25.04%)

***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 purchases, 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	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2016 FYTD
Salaries - Certificated & Aides	\$ 1,554,971	\$ 1,483,910	\$ 1,680,000	\$ 1,600,475
Benefits - Certificated & Aides	523,559	499,238	530,500	528,372
Contracted Services	439,966	175,929	305,500	333,436
Supplies/Textbooks	156,695	216,098	192,000	185,337
Equipment	<u>120,006</u>	<u>416,040</u>	<u>250,000</u>	<u>264,321</u>
Total Expenditures	<u>\$ 2,795,197</u>	<u>\$ 2,791,214</u>	<u>\$ 2,958,000</u>	<u>\$ 2,911,941</u>

Line 22E Other Adjustments VEC 1,197,172 1,145,730 1,200,000 1,142,895

Restricted Weighted Funds (75% rule) \$ 539,601 \$ 564,256 \$ 560,000 \$ 601,061

General Fund

Tuition - Vocational 001-1224 \$ 93,833 \$ 22,312 \$ 80,000 \$ 236,521

SF3- Vocational Funding Budget
75% Rule

	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2016 FYTD
Current fiscal year's 75% of weighted funds	\$ 539,601	\$ 564,256	\$ 560,000	\$ 601,061
Add'l carryover/POs from prior year yet to spend	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total weighted funds to be spent	<u>\$ 539,601</u>	<u>\$ 564,256</u>	<u>\$ 560,000</u>	<u>\$ 601,061</u>

General Fund

001-1300-400 Purchased Services	268,081	9,317	305,500	167,480
001-1300-500 Supplies	156,695	216,098	192,000	185,337
001-1300-600 Equipment	<u>120,006</u>	<u>416,040</u>	<u>250,000</u>	<u>264,321</u>
Sub-total	544,782	641,455	747,500	617,138
Remaining 75%	(5,181)	(77,199)	(187,500)	(16,077)

Other qualifying expenditures

Expenditures under/(over) 75% Rule \$ (5,181) \$ (77,199) \$ (187,500) \$ (16,077)

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

Grant Name	USAS Codes	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2016 FYTD
MS-NWOTP MINI-GRANT	499-9989	4,799	1,221	14,777	10,438
Subtotal State		4,799	1,221	14,777	10,438
Perkins Federal Grant	524-9016	177,246	222,244	209,000	226,171
Subtotal Federal		177,246	222,244	209,000	226,171
Electric Car 5K from Cooper	019-9982	-	-	5,000	28
MS-WCOTP MINI-GRANT	019-9984	694	-	-	-
Electric Car Project	019-9986	-	-	-	-
Electric Car ECLIPSe Grant	019-9987	-	-	-	-
Electric Car 25K from Cummins	019-9988	199	3,360	5,402	500
Subtotal Local		893	3,360	10,402	528
GRAND TOTAL		<u>\$182,938</u>	<u>\$226,824</u>	<u>\$234,179</u>	<u>\$237,137</u>

Secor Trust Fund Budget
007-9114

	USAS Codes	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2016 Actual
Beg. Balance		\$ 20,481	\$ 8,988	\$ 15,308	\$ 15,308
Revenue					
Interest	1410	107	66	100	107
Van Rental/Prior Yr Refund	1810	1,439	-	-	-
Donations (March)	1820	21,034	21,686	21,000	22,857
Total Revenues		<u>22,580</u>	<u>21,752</u>	<u>21,100</u>	<u>22,964</u>
Total Balance and Revenue		<u>\$ 43,062</u>	<u>\$ 30,739</u>	<u>\$ 36,408</u>	<u>\$ 38,272</u>
Expenditures					
Contracted Services	423	-	-	500	747
Supplies	510	15,535	7,918	15,500	11,070
Equipment	640	17,543	6,513	10,000	12,530
\$1000 Annual Award	880	996	1,000	1,000	979
Total Expenditures		<u>34,074</u>	<u>15,431</u>	<u>27,000</u>	<u>25,325</u>
Ending Balance		<u>8,988</u>	<u>15,308</u>	<u>9,408</u>	<u>12,946</u>
Encumbrances 6/30		<u>7,196</u>	<u>11,345</u>	<u>3,000</u>	<u>9,199</u>
Cash Available		\$ 1,792	\$ 3,963	\$ 6,408	\$ 3,747

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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