



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

Findlay City School District

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2017.**

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards.



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.' The signature is written in a cursive style and is positioned above a horizontal line.

Charles E. Peterson, Jr., SFO, RSBA, MBA
President

A handwritten signature in black ink, reading 'John D. Musso'. The signature is written in a cursive style and is positioned above a horizontal line.

John D. Musso, CAE
Executive Director



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL



October 12, 2018

Mr. Michael Barnhart
Treasurer
Findlay City School District
2019 Broad Avenue
Findlay, OH 45840

Dear Mr. Barnhart:

Congratulations! On behalf of the Association of School Business Officials (ASBO) International, I am pleased to inform you that Findlay City School District has received ASBO's Certificate of Excellence in Financial Reporting for the fiscal year ended 2017. This award represents a significant achievement and reflects your commitment to transparency and high-quality financial reporting.

The Certificate of Excellence (COE) Review Team has provided their comments for the improvement of your Comprehensive Annual Financial Report (CAFR). It is important to keep the comments and address them when you prepare next year's CAFR. Your district must include a copy of the original comments and the district's written responses to the comments in next year's application packet.

We hope you will use the attached press release to share this important achievement with your community. Your award certificate is also attached.

Congratulations to you and the members of your staff who worked so hard to earn the COE this year. We look forward to your continued participation in the COE program.

Sincerely,

John D. Musso, CAE
Executive Director



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

FOR IMMEDIATE RELEASE

Contact: Susan Lambert
866.682.2729 x7067
slambert@asbointl.org

School District Awarded for Outstanding Financial Reporting

Reston, VA – 2017 – The Association of School Business Officials International (ASBO) is pleased to award Findlay City School District with the Certificate of Excellence in Financial Reporting (COE). ASBO International's COE recognizes districts that have met the program's high standards for financial reporting and accountability. The school district earned the Certificate of Excellence for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended 2017.

"The COE's mission is to promote and recognize excellence in financial reporting, specifically through a district's CAFR," ASBO International Executive Director John Musso says. "The CAFR informs parents and other stakeholders about the financial and economic state of the district, making it an important communications tool for building trust and engaging with the school community."

By participating in the COE program, school districts demonstrate their commitment to financial transparency. Applicants submit their CAFR for review by a team of professional auditors, who provide feedback to improve future documents. If the CAFR meets the requirements of the program, the document may receive the Certificate of Excellence. A district's participation in the COE program can facilitate bond rating and continuing bond disclosure processes.

The COE is proudly sponsored by ASBO International Strategic Partner VALIC, a division of the American International Group, Inc. (AIG). Learn more about ASBO's COE program at asbointl.org/COE.

#

About ASBO International

Founded in 1910, the Association of School Business Officials International (ASBO) is a nonprofit organization that, through its members and affiliates, represents approximately 30,000 school business professionals worldwide. ASBO International is committed to providing programs, services, and a global network that promote the highest standards in school business. Its members support student achievement through effective resource management in various areas ranging from finance and operations to food services and transportation. Learn more at asbointl.org.

About VALIC

Sponsored by VALIC, the Certificate of Excellence (COE) award confirms the school business office's commitment to financial accountability and transparency. Recognition through the COE program can help strengthen a district's presentation for bond issuance statements and promotes high quality financial reporting.

For more than half a century, VALIC has served as a leading retirement plan provider for K-12 schools and school districts, healthcare, higher education, government, and other not-for-profit institutions. VALIC, the group retirement division at AIG, has more than \$89 billion of client assets as of June 30, 2017 and manages plans for 19,000 employers serving approximately 1.8 million participants. VALIC represents The Variable Annuity Life Insurance Company and its subsidiaries, VALIC Financial Advisors, Inc. and VALIC Retirement Services Company. Additional information about VALIC can be found at <http://www.valic.com>.