



Findlay City Schools

Final 4th Quarter Reports

Fiscal Year Ending June 30, 2014

**By Michael T. Barnhart, Findlay City School Treasurer
Prepared July 21, 2014**

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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 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**

	FY2012	FY2013	FY2014	FY2014
	Actual	Actual	Estimate	FYTD
Balance July 1	\$ 15,011	\$ 2,829	\$ 118,008	\$ 118,008
Revenue				
Admin. Cost (estimated)	506,028	498,017	452,008	464,165 (1)
Admin. Costs (Prior Yr)	24,156	38,178	(74,522)	(74,522) (2)
Annual Fee (\$5,000 per)	70,000	70,000	70,000	75,000 (3)
Interest	1,839	2,477	2,000	1,677
Refund of Prior Year Expense	-	-	-	1,366
State/Federal	-	-	-	-
Advances In	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	<u>602,023</u>	<u>608,672</u>	<u>449,486</u>	<u>467,686</u>
Total Balance and Revenue	<u>\$ 617,034</u>	<u>\$ 611,501</u>	<u>\$ 567,494</u>	<u>\$ 585,694</u>
Expenditures				
Salaries	431,779	300,024	314,000	278,210
Benefits	156,077	160,446	165,000	132,166
Purchased Services	24,618	28,325	30,000	34,183
Supplies	1,732	4,699	10,000	5,109
Equipment	-	-	3,000	-
Other	-	-	-	-
Advances Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 614,205</u>	<u>\$ 493,494</u>	<u>\$ 522,000</u>	<u>\$ 449,667</u>
Cash Balance	<u>\$ 2,829</u>	<u>\$ 118,008</u>	<u>\$ 45,494</u>	<u>\$ 136,026</u>
Encumbrances	<u>\$ 2,547</u>	<u>\$ 5,609</u>	<u>\$ 10,000</u>	<u>\$ 8,471</u>

(1) Estimated Admin. Costs FY14 = Column H (semi-annual payments in July 2013 and January 2014)

(2) Admin. Excess Costs FY14 = Column G (Adjustments applied to July 2013 invoices)

(3) Annual Fee FY 14 = Column D (semi-annual payments in July 2013 and January 2014)

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. 2011</u> <u>9-12</u> <u>Students</u>	<u>Oct. 2012</u> <u>9-12</u> <u>Students</u>	<u>FY13 Actual</u> <u>Total</u> <u>Col D+E</u>	<u>FY13 Actual</u> <u>Annual</u> <u>Fee</u>	<u>FY13 Actual</u> <u>Adm. Cost Col B*</u> <u>\$84,9877</u>	<u>FY13 Est.</u> <u>Col A*</u> <u>\$98.9500</u>
Arcadia	202	193	\$ 21,403	\$ 5,000	\$ 16,403	\$ 19,988
Arlington	206	194	21,488	5,000	16,488	20,384
Carey	296	282	28,967	5,000	23,967	29,289
Cory-Rawson	216	205	22,422	5,000	17,422	21,373
FDA		134	-	-	0	0
Leipsic	217	207	22,592	5,000	17,592	21,472
Liberty-Benton	414	441	42,480	5,000	37,480	40,965
McComb	246	247	25,992	5,000	20,992	24,342
Miller City	144	140	16,898	5,000	11,898	14,249
Ottawa-Glandori	542	534	50,383	5,000	45,383	53,631
Pandora-Gilboa	168	165	19,023	5,000	14,023	16,624
Riverdale	306	314	31,686	5,000	26,686	30,279
Van Buren	328	325	32,621	5,000	27,621	32,456
Vanlue	77	80	11,799	5,000	6,799	7,619
Findlay	1671	1656	\$ 145,740	5,000	140,740	165,345
Total	5,033	5,117	\$493,494	\$ 70,000	\$423,494	\$498,015

<u>School</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>Invoice</u>	<u>Invoice</u>
	<u>FY13 Actual</u> <u>Over/Under</u> <u>Col E-F</u>	<u>FY14 Est.</u> <u>Col B*</u> <u>\$90.71</u>	<u>FY14 Est.</u> <u>1st Install</u> <u>Col H/2</u>	<u>Jul-13</u> <u>FY14 Est net</u> <u>FY13 Over/Under</u> <u>Col I(+/-)Col G</u>	<u>Jan-14</u> <u>FY14 Est.</u> <u>2nd Install</u> <u>Col H/2</u>
Arcadia	\$ (3,585)	\$ 17,507	\$ 8,754	\$ 5,168	\$ 8,754
Arlington	(3,896)	17,598	8,799	4,903	8,799
Carey	(5,323)	25,580	12,790	7,467	12,790
Cory-Rawson	(3,951)	18,596	9,298	5,347	9,298
FDA	-	12,155	6,078	6,078	6,078
Leipsic	(3,880)	18,777	9,388	5,509	9,388
Liberty-Benton	(3,486)	40,003	20,002	16,516	20,002
McComb	(3,350)	22,405	11,203	7,853	11,203
Miller City	(2,351)	12,699	6,350	3,999	6,350
Ottawa-Glandori	(8,247)	48,439	24,220	15,972	24,220
Pandora-Gilboa	(2,601)	14,967	7,484	4,883	7,484
Riverdale	(3,593)	28,483	14,241	10,649	14,241
Van Buren	(4,835)	29,481	14,740	9,906	14,740
Vanlue	(820)	7,257	3,628	2,808	3,628
Findlay	(24,606)	150,216	75,108	50,502	75,108
Total	\$ (74,522)	\$ 464,163	\$ 232,082	\$ 157,560	\$ 232,082

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

	FY2013	FY2013	FY2014	FY2014
	Actual	FYTD	Estimate	FYTD
Balance July 1	\$ 22,204	\$ 22,204	\$ 118,921	\$ 118,921
Revenue				
Capital Costs Fees	90,000	83,175	85,000	86,225 (1)
Interest	500	1,250	1,000	1,613
Miscellaneous (Auction)	32,300	32,439	-	-
State/Federal	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>122,800</u>	<u>116,864</u>	<u>86,000</u>	<u>87,838</u>
Total Balance and Revenue	<u>\$ 145,004</u>	<u>\$ 139,068</u>	<u>\$ 204,921</u>	<u>\$ 206,759</u>
Expenditures				
Contracted Services	40,000	20,147	10,000	-
Supplies - Startup New Programs	10,000	-	10,000	-
Equipment	80,000	-	150,000	-
Other	-	-	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ 130,000</u>	<u>\$ 20,147</u>	<u>\$ 170,000</u>	<u>\$ -</u>
Cash Balance	<u>\$ 15,004</u>	<u>\$ 118,921</u>	<u>\$ 34,921</u>	<u>\$ 206,759</u>
Encumbrances	<u>\$ 5,000</u>	<u>\$ -</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 (2) payments in October 2013 and January 2014.

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

	FY2012 Actual	FY2013 Actual	FY2014 Estimate	FY2014 FYTD
Balance July 1	\$ 40,683	\$ 17,740	\$ 28,181	\$ 28,181
Revenue				
Tuition Adult Students	75,024	85,197	99,000	55,861
Services Provided Other Entities	-	-	-	-
Donations/Misc.	-	-	-	803
Interest	556	356	500	331
State Reimbursement***	41,976	47,009	47,000	48,858
Federal Reimbursement	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>117,557</u>	<u>132,562</u>	<u>146,500</u>	<u>105,852</u>
Total Balance and Revenue	<u>\$ 158,240</u>	<u>\$ 150,303</u>	<u>\$ 174,681</u>	<u>\$ 134,033</u>
Expenditures				
Salaries *	90,104	80,511	85,000	67,547
Benefits **	24,397	17,819	19,000	13,966
Purchase Services	8,605	8,060	9,000	8,424
Supplies	15,839	15,732	16,000	8,290
Equipment	-	-	-	-
Refund of Prior Year Receipt	1,555	-	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ 140,499</u>	<u>\$ 122,122</u>	<u>\$ 129,000</u>	<u>\$ 98,227</u>
Ending Cash Balance	<u>\$ 17,740</u>	<u>\$ 28,181</u>	<u>\$ 45,681</u>	<u>\$ 35,806</u>
Encumbrances	<u>\$ 2,587</u>	<u>\$ 21,144</u>	<u>\$ 8,500</u>	<u>\$ 11,540</u>

*Adult Ed Director 100% beginning in FY04. \$20,732 of combined Supervisor/Adult Ed position in FY14 (26.79%)

**Adult Ed Director 100% beginning in FY04. Same proportion of Supervisor/Adult Ed position in FY14 (26.79%)

***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	FY2012 Actual	FY2013 Actual	FY2014 Estimate	FY2014 FYTD
Salaries - Certificated & Aides	\$ 1,441,287	\$ 1,486,417	\$ 1,535,704	\$ 1,554,971
Benefits - Certificated & Aides	543,764	520,439	546,552	523,559
Contracted Services	155,522	232,806	274,500	439,966
Supplies/Textbooks	81,797	130,842	120,000	156,695
Equipment	55,805	88,768	80,000	120,006
Total Expenditures	\$ 2,278,175	\$ 2,459,271	\$ 2,556,756	\$ 2,795,197
Line 24B Disclosure Items: Voc Ed	N/A	N/A	N/A	N/A
Line 22E Other Adjustments VEC	<u>819,268</u>	<u>775,014</u>	<u>812,000</u>	<u>1,197,172</u>
Total	\$ 819,268	\$ 775,014	\$ 812,000	\$ 1,197,172
Restricted Weighted Funds (75% rule)	\$ 340,205	\$ 342,191	\$ 340,000	\$ 539,601
General Fund				
Tuition - Vocational 001-1224	\$ 57,690	\$ 39,865	\$ 96,910	\$ 93,833

SF3- Vocational Funding Budget
75% Rule

	FY2012 Actual	FY2013 FYTD	FY2014 Estimate	FY2014 FYTD
Current fiscal year's 75% of weighted funds	\$ 340,205	\$ 342,191	\$ 340,000	\$ 539,601
Add'l carryover/POs from prior year yet to spend	\$ -	\$ -	\$ -	\$ -
Total weighted funds to be spent	<u>\$ 340,205</u>	<u>\$ 342,191</u>	<u>\$ 340,000</u>	<u>\$ 539,601</u>
<u>General Fund</u>				
001-1300-400 Purchased Services	57,810	100,372	89,366	268,081
001-1300-500 Supplies	81,797	130,842	120,000	156,695
001-1300-600 Equipment	<u>55,805</u>	<u>88,768</u>	<u>80,000</u>	<u>120,006</u>
Sub-total	195,413	319,983	289,366	544,782
Remaining 75%	144,793	22,209	50,634	(5,181)
Other qualifying expenditures	-	-	-	-
Expenditures under/(over) 75% Rule	<u>\$ 144,793</u>	<u>\$ 22,209</u>	<u>\$ 50,634</u>	<u>\$ (5,181)</u>

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

Grant Name	USAS Codes	FY2012 Actual	FY2013 Actual	FY2014 Estimate	FY2014 FYTD
MS-NWOTP MINI-GRANT	499-9989	-	-	20,797	4,799
Subtotal State		-	-	20,797	4,799
Perkins Federal Grant	524-9012	182,202	229,905	215,000	177,246
Subtotal Federal		182,202	229,905	215,000	177,246
Electric Car 5K from Cooper	019-9982	-	-	5,000	-
MS-WCOTP MINI-GRANT	019-9984	(285)	-	694	694
Electric Car Project	019-9986	1,620	-	-	-
Electric Car ECLIPSe Grant	019-9987	-	-	-	-
Electric Car 25K from Cummins	019-9988	17,852	-	8,961	199
Subtotal Local		19,187	-	14,654	893
GRAND TOTAL		<u>\$201,388</u>	<u>\$229,905</u>	<u>\$250,452</u>	<u>\$182,938</u>

Secor Trust Fund Budget
 007-9114

	USAS Codes	FY2012 Actual	FY2013 Actual	FY2014 Estimate	FY2014 FYTD
Beg. Balance		\$ 7,044	\$ 23,899	\$ 20,481	\$ 20,481
<u>Revenue</u>					
Interest	1410	198	249	250	107
Van Rental/Prior Yr Refund	1810	-	-	-	1,439
Donations (March)	1820	19,617	20,491	22,000	21,034
Total Revenues		19,815	20,740	22,250	22,580
Total Balance and Revenue		\$ 26,859	\$ 44,639	\$ 42,731	\$ 43,062
<u>Expenditures</u>					
Contracted Services	423	-	-	5,000	-
Supplies	510	1,965	17,499	15,000	15,535
Equipment	640	-	5,812	6,000	17,543
\$1000 Annual Award	880	995	846	1,000	996
Total Expenditures		2,960	24,157	27,000	34,074
Ending Balance		23,899	20,481	15,731	8,988
Encumbrances 6/30		20,811	17,183	15,000	7,196
Cash Available		\$ 3,088	\$ 3,299	\$ 731	\$ 1,792

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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