



Findlay City Schools

Final 4th Quarter Report

Fiscal Year Ending June 30, 2017

**By Michael T. Barnhart, Findlay City School Treasurer
Prepared July 20, 2017**

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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

	FY2015	FY2016	FY2017	FY2017
	Actual	Actual	Estimate	Actual
Balance July 1	█ \$ 136,026	█ \$ 57,156	\$ 11,431	\$ 11,431
Revenue				
Admin. Cost (estimated)	412,743	427,044	571,048	571,046 (1)
Admin. Costs (Prior Yr)	(89,496)	(9,404)	37,235	37,235 (2)
Annual Fee (\$5,000 per)	75,000	75,000	75,000	75,000 (3)
Interest	1,520	914	800	1,146
Refund of Prior Year Expense	-	-	-	-
State/Federal	-	-	-	-
Advances In	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	<u>399,767</u>	<u>493,554</u>	<u>684,083</u>	<u>684,427</u>
Total Balance and Revenue	<u>\$ 535,794</u>	<u>\$ 550,710</u>	<u>\$ 695,514</u>	<u>\$ 695,858</u>
Expenditures				
Salaries	303,096	360,824 ▼	447,000 ▼	453,799
Benefits	126,086	151,437 ▼	163,000	161,653
Purchased Services	45,149	21,619	25,000	37,231
Supplies	4,308	5,399	8,000	4,596
Equipment	-	-	3,000	-
Other	-	-	-	-
Advances Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 478,638</u>	<u>\$ 539,278</u>	<u>\$ 646,000</u>	<u>\$ 657,279</u>
Cash Balance	<u>\$ 57,156</u>	<u>\$ 11,431</u>	<u>\$ 49,514</u>	<u>\$ 38,579</u>
Encumbrances	<u>\$ 2,311</u>	<u>\$ 7,632</u>	<u>\$ 10,000</u>	<u>\$ 726</u>

(1) Estimated Admin. Costs FY17 = Column H (semi-annual payments in July 2016 and January 2017)

(2) Admin. Excess Costs FY17 = Column G (Adjustments applied to July 2016 invoices)

(3) Annual Fee FY17 = Column D (semi-annual payments in July 2016 and January 2017)

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. 2014</u> <u>9-12</u> <u>Students</u>	<u>Oct. 2015</u> <u>9-12</u> <u>Students</u>	<u>FY16 Actual</u> <u>Total</u> <u>Col D+E</u>	<u>FY16 Actual</u> <u>Annual</u> <u>Fee</u>	<u>FY16 Actual</u> <u>Adm. Cost Col B*</u> <u>\$92.5225</u>	<u>FY16 Est.</u> <u>Col A*</u> <u>\$84.6300</u>
Arcadia	197	198	\$ 23,319	\$ 5,000	\$ 18,319	\$ 16,672
Arlington	179	196	23,134	5,000	18,134	15,149
Carey	305	296	32,387	5,000	27,387	25,812
Cory-Rawson	188	187	22,302	5,000	17,302	15,910
Findlay Digital	158	149	18,786	5,000	13,786	13,372
Leipsic	218	231	26,373	5,000	21,373	18,449
Liberty-Benton	412	418	43,674	5,000	38,674	34,868
McComb	205	205	23,967	5,000	18,967	17,349
Miller City	144	141	18,046	5,000	13,046	12,187
Ottawa-Glandorf	530	505	51,724	5,000	46,724	44,854
Pandora-Gilboa	183	187	22,302	5,000	17,302	15,487
Riverdale	311	299	32,664	5,000	27,664	26,320
Van Buren	324	330	35,532	5,000	30,532	27,420
Vanlue	83	68	11,292	5,000	6,292	7,024
Findlay	1609	1608	\$ 153,776	5,000	148,776	136,170
Total	5,046	5,018	\$539,278	\$ 75,000	\$464,278	\$427,043

<u>School</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>Invoice</u> <u>Jul-16</u>	<u>Invoice</u> <u>Jan-17</u>
	<u>FY16 Actual</u> <u>Over/Under</u> <u>Col E-F</u>	<u>FY17 Est.</u> <u>Col B*</u> <u>\$113.80</u>	<u>FY17 Est.</u> <u>1st Install</u> <u>Col H/2</u>	<u>FY17 Est plus</u> <u>FY16 Over/Under</u> <u>Col I(+/-)Col G</u>	<u>FY17 Est.</u> <u>2nd Install</u> <u>Col H/2</u>
Arcadia	\$ 1,647	\$ 22,532	\$ 11,266	\$ 12,914	\$ 11,266
Arlington	2,986	22,305	11,152	14,138	11,152
Carey	1,575	33,685	16,842	18,417	16,842
Cory-Rawson	1,391	21,281	10,640	12,032	10,640
Findlay Digital	414	16,956	8,478	8,892	8,478
Leipsic	2,923	26,288	13,144	16,067	13,144
Liberty-Benton	3,807	47,568	23,784	27,591	23,784
McComb	1,618	23,329	11,665	13,282	11,665
Miller City	859	16,046	8,023	8,882	8,023
Ottawa-Glandorf	1,870	57,469	28,735	30,604	28,735
Pandora-Gilboa	1,814	21,281	10,640	12,455	10,640
Riverdale	1,344	34,026	17,013	18,357	17,013
Van Buren	3,112	37,554	18,777	21,889	18,777
Vanlue	(733)	7,738	3,869	3,136	3,869
Findlay	12,607	182,990	91,495	104,102	91,495
Total	\$ 37,235	\$ 571,048	\$ 285,524	\$ 322,759	\$ 285,524

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

	FY2015 Actual	FY2016 Actual	FY2017 Estimate	FY2017 FYTD
Balance July 1	\$ 206,759	\$ 271,775	\$ 327,064	\$ 327,064
Revenue				
Capital Costs Fees	85,925	85,250	-	-
Interest	2,267	2,823	2,000	2,700
Miscellaneous (Auction)	-	-	-	-
State/Federal	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>88,192</u>	<u>88,073</u>	<u>2,000</u>	<u>2,700</u>
Total Balance and Revenue	<u>\$ 294,951</u>	<u>\$ 359,848</u>	<u>\$ 329,064</u>	<u>\$ 329,763</u>
Expenditures				
Contracted Services		17,021	10,000	-
Supplies - Startup New Programs	-	-	30,000	-
Equipment	23,176	15,513	200,000	-
Other	-	250	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ 23,176</u>	<u>\$ 32,785</u>	<u>\$ 240,000</u>	<u>\$ -</u>
Cash Balance	<u>\$ 271,775</u>	<u>\$ 327,064</u>	<u>\$ 89,064</u>	<u>\$ 329,763</u>
Encumbrances	<u>\$ 11,794</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 2016 and January 2017. However, these charges have been waived for FY2017.

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

	FY2015	FY2016	FY2017	FY2017
	Actual	Actual	Estimate	FYTD
Balance July 1	\$ 35,806	\$ 37,374	\$ 45,055	\$ 45,055
Revenue				
Tuition Adult Students	36,042	23,644	50,000	26,530
Services Provided Other Entities	-	-	-	-
Donations/Misc.	-	-	-	-
Interest	296	349	400	363
State Reimbursement***	43,646	42,700	42,500	42,618
Federal Reimbursement	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>79,984</u>	<u>66,693</u>	<u>92,900</u>	<u>69,511</u>
Total Balance and Revenue	<u>\$ 115,789</u>	<u>\$ 104,066</u>	<u>\$ 137,955</u>	<u>\$ 114,566</u>
Expenditures				
Salaries *	50,790	34,918	70,000	38,499
Benefits **	14,297	9,251	20,000	10,198
Purchase Services	7,928	10,453	9,000	4,249
Supplies	5,401	3,666	16,000	3,396
Equipment	-	724	-	-
Refund of Prior Year Receipt	-	-	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ 78,416</u>	<u>\$ 59,012</u>	<u>\$ 115,000</u>	<u>\$ 56,341</u>
Ending Cash Balance	<u>\$ 37,374</u>	<u>\$ 45,055</u>	<u>\$ 22,955</u>	<u>\$ 58,224</u>
Encumbrances	<u>\$ 2,278</u>	<u>\$ 120</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	FY2015 Actual	FY2016 Actual	FY2017 Estimate	FY2017 FYTD
Salaries - Certificated & Aides	\$ 1,483,910	\$ 1,600,475	\$ 1,790,000	\$ 1,744,251
Benefits - Certificated & Aides	499,238	528,372	575,500	601,035
Contracted Services	175,929	333,436	380,500	373,863
Supplies/Textbooks	216,098	185,337	272,000	258,618
Equipment	<u>416,040</u>	<u>264,321</u>	<u>185,000</u>	<u>215,789</u>
Total Expenditures	\$ 2,791,214	\$ 2,911,941	\$ 3,203,000	\$ 3,193,555
Line 22E Other Adjustments VEC	1,145,730	1,142,895	1,200,000	1,328,455
Restricted Weighted Funds (75% rule)	\$ 564,256	\$ 601,061	\$ 600,000	\$ 784,647
				a
General Fund				
Tuition - Vocational 001-1224	\$ 22,312	\$ 236,521	\$ -	\$ (16,235)

SF3- Vocational Funding Budget
75% Rule

	FY2015 Actual	FY2016 Actual	FY2017 Estimate	FY2017 FYTD
Current fiscal year's 75% of weighted funds	\$ 564,256	\$ 601,061	\$ 600,000	\$ 784,647
Add'l carryover/POs from prior year yet to spend	\$ -	\$ -	\$ -	\$ -
Total weighted funds to be spent	<u>\$ 564,256</u>	<u>\$ 601,061</u>	<u>\$ 600,000</u>	<u>\$ 784,647</u>
<u>General Fund</u>				
001-1300-400 Purchased Services	9,317	167,480	380,500	198,022
001-1300-500 Supplies	216,098	185,337	272,000	258,618
001-1300-600 Equipment	<u>416,040</u>	<u>264,321</u>	<u>185,000</u>	<u>215,789</u>
Sub-total	641,455	617,138	837,500	672,429
Remaining 75%	(77,199)	(16,077)	(237,500)	112,219
Other qualifying expenditures	-	-	-	-
Expenditures under/(over) 75% Rule	\$ (77,199)	\$ (16,077)	\$(237,500)	\$ 112,219

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

Grant Name	USAS Codes	FY2015 Actual	FY2016 Actual	FY2017 Estimate	FY2017 FYTD
MS-NWOTP MINI-GRANT	499-9989	1,221	10,438	4,339	-
Subtotal State		1,221	10,438	4,339	-
Perkins Federal Grant	524-9016	222,244	226,171	206,000	209,242
Subtotal Federal		222,244	226,171	206,000	209,242
Electric Car 5K from Cooper	019-9982	-	28	4,972	-
MS-WCOTP MINI-GRANT	019-9984	-	-	-	-
Electric Car Project	019-9986	-	-	-	-
Electric Car ECLIPSe Grant	019-9987	-	-	-	-
Electric Car 25K from Cummins	019-9988	3,360	500	4,902	-
Subtotal Local		3,360	528	9,874	-
GRAND TOTAL		\$226,824	\$237,137	\$220,213	\$209,242

Secor Trust Fund Budget
007-9114

	USAS Codes	FY2015 Actual	FY2016 Actual	FY2017 Estimate	FY2017 Actual
Beg. Balance		\$ 8,988	\$ 15,308	\$ 12,946	\$ 12,946
Revenue					
Interest	1410	66	107	100	102
Van Rental/Prior Yr Refund	1810	-	-	-	-
Donations (March)	1820	21,686	22,857	22,000	21,500
Total Revenues		21,752	22,964	22,100	21,602
Total Balance and Revenue		\$ 30,739	\$ 38,272	\$ 35,046	\$ 34,549
Expenditures					
Contracted Services	423	-	747	500	2,168
Supplies	510	7,918	11,070	15,500	8,895
Equipment	640	6,513	12,530	10,000	1,490
\$1000 Annual Award	880	1,000	979	1,000	113
Total Expenditures		15,431	25,325	27,000	12,666
Ending Balance		15,308	12,946	8,046	21,883
Encumbrances 6/30		11,345	9,199	3,000	17,010
Cash Available		\$ 3,963	\$ 3,747	\$ 5,046	\$ 4,873

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

Printed July 2017