

Findlay Board of Education Minutes
October 17, 2016

The Board of Education of Findlay City Schools met in regular session at 6:00 PM in the Millstream Cafe. Vice President Siebenaler Wilson called the meeting to order at 6:00pm. Present were: Mr. Aldrich, Mrs. Dysinger, Dr. Siebenaler Wilson, Mr. Pochard, Assistant Superintendent Mr. Roth, Treasurer Mr. Barnhart and Superintendent Mr. Kurt.

Appoint Treasurer Pro Tem

The appointment of Mrs. Dysinger as treasurer pro-tem for the duration of the meeting in the absence of Treasurer Barnhart.

CELEBRATIONS

Mr. Kurt welcomed everyone to the meeting. He expressed his pride in and thanks to Chef Gordon and staff for the presentation.

2016-010-009 Approval of Minutes

It was motioned by Mr. Aldrich, seconded by Mr. Pochard at approve the regular meeting minutes from the October 3, 2016 BOE meeting.

Roll call: Mr. Aldrich, aye; Mr. Pochard, aye; Mrs. Dysinger, aye; Dr. Siebenaler Wilson, aye. Vice President Siebenaler Wilson declared the motion carried.

CORRESPONDENCE

Mr. Kurt announced the next Board of Education meeting has changed from November 14th to November 7th.

2016-010-010 CONSENT ITEMS (A-K)

It was motioned by Mr. Pochard, seconded by Mr. Aldrich to approve consent items A-K.

CERTIFICATED PERSONNEL

A. Leave of Absence (will use paid sick, personal, and/or vacation time, if available)

Jeanine Baker (Bigelow Hill, Grade 4)
Effective: 9/19/16 – 9/20/16
Reason: FMLA

Erica Brunow (Glenwood, Grade 6)
Effective: 9/28/16 – 11/22/16
Reason: FMLA

Amanda Kuznicki (Chamberlin Hill, Grade 5)
Effective: 9/16/16 – 11/10/16
Reason: FMLA

Danielle Powell (Northview, Kindergarten)
Effective: 8/23/16 – 11/14/16
Reason: FMLA

B. Leave of Absence (unpaid)

Erica Brunow (Glenwood, Grade 6)
Effective: 11/23/16 – 12/4/16
Reason: FMLA

C. Appointments

The superintendent recommends approval of the following appointments, at salaries in accordance with the adopted salary schedules; and contingent upon subsequent receipt by the Board of a report B.C.I. which is not inconsistent with the applicant's answers on the employment application:

1. Week Night School Monitor-Middle School @ \$22.01/hour (2016-2017 School Year)

Brenda Boster – Glenwood

2. Planning Time for Sept 30, 2016 PD at \$22.01/hr – add 6 hrs not to exceed 12 total hours (001-1100-111-16)

Beth Ann Nissen

CLASSIFIED PERSONNEL

D. Leave of Absence (will use paid sick, personal, and/or vacation time, if available)

Martin White (Administration, Director of Technology)
Effective: 9/26/16 – 10/9/16
Reason: FMLA

E. Resignation

Madeline (Maddie) Bell
Position: Assistant Boys'/Girls' Swimming Coach - FHS
Reason: Other Employment
Effective: 2016-17 School Year

F. Appointments

The superintendent recommends approval of the following appointments, at salaries in accordance with the adopted salary schedules, and contingent upon subsequent receipt by the Board of a report from B.C.I. which is not inconsistent with the applicant's answers on the employment application

1. Noon Hour Monitors @ \$9.81/hour

Jennifer Boyd – Lincoln
Jason McNutt – Jacobs
Kim Ray – Northview

2. Volunteer – 2016-2017 Classified Club Advisors/Helpers

Audrey Hansen – Speech and Debate Volunteer

3. Building Intervention Grant @ \$10.14 per hour

Rochelle Manley – Northview

G. 2015-2016 Revised FDA Annual Report

The superintendent recommends approval of the revised 2015-2016 FDA Annual Report as shown in **EXHIBIT A.**

H. Monthly Treasurers Report

The treasurer recommends the September 2016 Treasurers Report be approved as shown in **EXHIBIT B.**

I. First Quarter Reports (July-September 2016)

The treasurer recommends approval of the First Quarter Report as shown in **EXHIBIT C.**

J. Final Forms Invoice

The treasurer recommends approval to pay \$5,747.50 to Final Forms for the 9/15/16 invoice that did not have PO in place in advance **EXHIBIT D.**

K. Graybar Invoice

The treasurer recommends approval to pay \$3,852.80 to Graybar Electric Dark Fiber project for the 9/26/16 invoice that did not have a PO in place in advance **EXHIBIT E.**

Roll call: Mr. Pochard, aye; Mr. Aldrich, aye; Mrs. Dysinger, aye; Dr. Siebenaler Wilson, aye. Vice President Siebenaler Wilson declare the motion carried.

ACTION ITEMS

2016-010-011 New Courses of Study

It was motioned by Mr. Pochard, seconded by Mr. Aldrich to approve the following New Courses of Study discussed at the October 3, 2016 BOE meeting be approved : MH Science, American Political Science, 9th Grade Modern World History Honors, 9th Grade College Prep Modern World/American History 1, 12th Grade College Career Tech, 9th Grade Basic English, 9th Grade Literacy in the Real World, 10th Grade Basic English, 11th Grade Basic English, 11th Grade College Career Tech, Career Exploration (7th Grade), Pilot for Career Cruising for Special Education and the following textbooks: 7th Career Exploration, 10 Basic English, 11 CCT English, 12 CCT English, and 12 Basic English.

Roll call: Mr. Pochard, aye; Mr. Aldrich, aye; Mrs. Dysinger, aye; Dr. Siebenaler Wilson, aye. Vice President Siebenaler Wilson declared the motion carried.

2016-010-012 Policy 8.22

It was motioned by Mr. Aldrich, seconded by Mr. Pochard to approve Policy 8.22 be accepted with current revisions as shown in **EXHIBIT F.**

Roll call: Mr. Aldrich, aye; Mr. Pochard, aye; Mrs. Dysinger, aye; Dr. Siebenaler Wilson, aye. Vice President Siebenaler Wilson declared the motion carried.

REPORTS TO THE BOARD

Mr. Kurt discussed the Principals Retreat.

2016-010-013 Adjournment

It was motioned by Mr. Aldrich, seconded by Mr. Pochard to adjourn the meeting at 8:00 pm.

Roll call: Mr. Aldrich, aye; Mr. Pochard, aye; Mrs. Dysinger, aye; Dr. Siebenaler Wilson, aye. Vice President Siebenaler Wilson declared the motion carried.

Treasurer

President/Vice President

To be read and approved on November 7, 2016.

State Report Card

Findlay Digital Academy is classified as a Drop-out Prevention and Recovery school. Findlay Digital Academy received an overall rating of Meets Standards on the 2015-2016 state report card. Go to our website at www.findlaydigitalacademy.org under Annual Reports to see the detailed report card.

Performance Standards

Findlay City Schools, as the sponsor of Findlay Digital Academy, is required to monitor certain areas of performance of FDA.

Area	ODE Standard	14-15	15-16
ADM Enrollment	None	145	156
Attendance Rate	93%	93.35%	95.6%

Area	14-15	15-16
Test Passage Rate	57.9%	65.0 %
AMO* Rating	NA**	87.0%
4 Year Graduation Rate	50.5%	63.9%
5 Year Graduation Rate	72%	62.5%
6 Year Graduation Rate	59.7%	76.0%
7 Year Graduation Rate	43.3%	59.7%
8 Year Graduation Rate	52.4%	44.8%
Combined Grad Rate	**NA	60.9%

*Annual Measurable Objectives

**Not Available

**Millstream
Career Technical Education**

Findlay Digital Academy is a partner school of the Millstream Career Center. Twenty-three FDA students participated in Millstream programs in 2015-16.

College Credit Plus

Findlay Digital Academy offers our students the opportunity to take college classes while enrolled in the academy. During 2015-2016, twelve students enrolled in CCP classes.

Administration

Sandra White
Executive Director/Superintendent
swhite@findlaycityschools.org

Greg Spiess
Treasurer
spiessg@hancockesc.org

Larry Grove
Coordinator/Principal
lgrove@findlaycityschools.org

Chris Steiner
EMIS Coordinator
csteiner@findlaycityschools.org

Findlay Digital Academy
1219 West Main Cross, Suite 101
Phone 419-425-3598
Fax 419-425-3588



**FINDLAY
DIGITAL ACADEMY**

Where Learning Fits You™

2015-2016 Annual Report

**Findlay Digital Academy
Board of Directors**

Dr. Julie McIntosh
President

Kimberly Bash
Vice President

Pastor Alfred DelaCruz
Jeffrey Martin
Bill O. Miller
Rev. Will Miller
Dr. Edie Wannemacher

www.findlaydigitalacademy.org

Structure

Findlay Digital Academy (FDA) is a Conversion Community School sponsored by the Findlay City Schools to serve students in 9th through 12th grades living in the Findlay City School District. 2015-2016 was our eleventh-year where we were able to offer a full school year of instruction.

Mission

To meet the needs of each student by providing state approved education through on-line instruction and individualized mentoring.

Goals

1. Provide an exemplary digital academy that addresses the needs of the students for whom the traditional model of school does not work.
2. Achieve a 100% graduation rate while promoting self-confidence and self-esteem in every student.
3. Create an open, accepting environment for FDA students.
4. Implement an effective marketing plan.
5. Create a broad-based community support system for FDA students and their parents.

Graduates

Findlay Digital Academy graduated eighty-four students in 2015-2016.

Financial Report

Income

FDA receives State Foundation Funding, State and Federal Grants, and Federal Title Funds. Below is a summary of our 2015-2016 income.

<u>Source</u>	<u>Amount</u>
State Foundation	\$1,108,276.78
Casino Revenue	\$11,329.42
Federal Title Grants	\$92,011.34
State Grants	\$1,800.00
Interest/Misc.	\$20,961.88
<hr/>	
Total Income	\$1,234,379.42

Expenses

Our greatest expenses are our contract with TRECA, in Marion, Ohio, for curriculum and teachers and for providing administration and coaching.

Expenditures for 2015-2016 were:

Student Instructional Fees	\$375,472.09
Capital Expenditures	\$18,059.74
Admin/Fiscal Services	\$337,821.18
Purchased Services	\$41,220.69
Professional Dev.	\$5,536.01
Instructional Coaches	\$256,557.50
Supplies	\$26,482.17
Misc Expenses	0
EMIS Services	\$16,485.44
<hr/>	
Total Expenditures	\$1,077,634.82

Fiscal Audit

Findlay Digital Academy had a fiscal audit performed for 2015-2016, and the audit was returned clean and with no citations.

Enrollment

FDA serves students in grades 9-12 who live in the Findlay City School District. In past years, we have reported opening day enrollment, closing day enrollment, and total students served. A summary of the number of students served in 2015-2016 follows:

<u>Grade</u>	<u>Served</u>
9	35
10	39
11	69
12	110
13	1
<hr/>	
Total	251

Curriculum and Staff

Findlay Digital Academy offers a full 9-12 curriculum through a contract with TRECA/MetaSolutions in Marion, Ohio. TRECA/MetaSolutions provides all classes and teachers and all teachers are certified and Highly Qualified in their subject area.

Instructional Coaching

Findlay Digital Academy provides our students with Instructional Coaches who are available from 10 AM – 4 PM Monday through Thursday each week to provide support, tutoring, and technical assistance.

FINDLAY CITY SCHOOLS TREASURER'S REPORT SEPTEMBER 2016

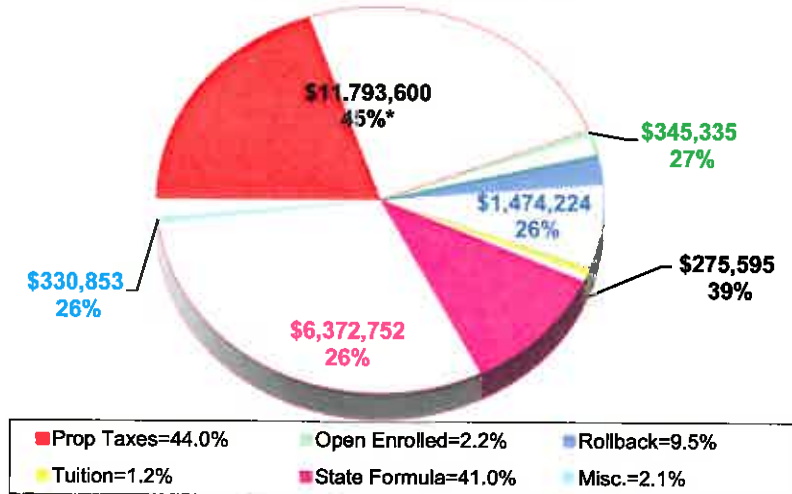
FUND	June 30, 2016	JUL-SEP	YTD % OF	JUL-SEP	YTD % OF	September 30, 2016	OUTSTANDING	UNENCUMBERED	UNENCUMBERED	UNENCUMBERED
	CASH BALANCE	RECEIPTS	BUDGET	EXPENSES	BUDGET	CASH BALANCE	ENCUMBRANCES	BAL. Sept. 30, 2016	Rel. Sept. 30, 2015	Rel. Sept. 30, 2014
GENERAL	\$ 13,597,041	\$ 20,592,361	34.5%	\$ 15,182,574	23.8%	\$ 19,006,827	\$ 5,342,446	\$ 13,664,381 +	\$ 15,216,645	\$ 14,577,722
27-YEAR 2010 BOND DEBT	874,483	1,534,376	36.9%	-	0.0%	2,408,859	-	2,408,859	2,354,066	2,360,932
PERM. IMPRVMT	1,145,798	923,155	44.1%	493,177	23.4%	1,575,777	679,330	896,447	42,335	727,958
2010 BOND PROCEEDS	708,639	5,290	0.4%	97,225	12.9%	616,704	-	616,704	(235,840)	168,138
FLOOD FUND	-	-	0.0%	-	0.0%	-	-	-	-	-
FOOD SERVICE	406,343	96,735	4.8%	310,510	14.9%	192,569	737,046	(544,477)	(534,704)	(534,357)
ENDOWMENTS & TRUSTS	886,426	5,052	1.2%	162,254	24.6%	729,224	104,086	625,138	560,420	827,479
OSFC BLDG PROJECT	-	-	0.0%	-	0.0%	-	-	-	2,940,663	2,516,738
NEW BLDG MAINTENANCE	2,249,075	-	0.0%	182,843	32.5%	2,066,232	647,268	1,418,965	1,834,505	1,767,515
MILLSTREAM	383,550	377,172	47.4%	152,637	15.1%	608,085	4,125	603,960	418,545	403,520
PUBLIC SUPPORT	118,107	68,685	45.8%	50,968	27.6%	135,825	18,597	117,227	118,948	111,954
FABSS	146,980	36,272	21.3%	42,090	22.0%	141,162	7,991	133,171	120,398	82,036
HEALTH INSURANCE	1,486,642	1,725,555	24.7%	1,945,019	25.6%	1,267,178	15,041	1,252,137	2,000,971	2,973,607
STUDENT ACTIVITIES	122,135	23,698	11.3%	12,653	6.2%	133,180	53,944	79,237	78,502	85,403
DISTRICT ACTIVITIES	382,355	152,892	30.6%	165,227	26.1%	370,019	92,093	277,926	301,274	252,193
AUXILIARY SRVCS	92,208	99,143	25.4%	96,954	22.2%	94,396	182,878	(88,481)	(87,001)	(115,485)
STATE GRANTS	13,548	4,575	3.5%	8,888	6.8%	9,236	551	8,684	83,613	1,459
FEDERAL GRANTS	30,255	380,545	10.4%	744,968	21.4%	(334,168)	123,415	(457,583)	(94,862)	(187,091)
OTHER MISC FUNDS	639,446	304,778	30.8%	199,143	18.1%	745,081	109,055	636,025	568,220	344,915
TOTALS	\$ 23,283,031	\$ 26,330,285	31.2%	\$ 19,847,130	22.3%	\$ 29,766,187	\$ 8,117,866	\$ 21,648,321	\$ 25,686,699	\$ 26,364,636

+NOTE: General fund unencumbered balance includes \$183,814 in Workers Comp Risk Reduction Fund (001-9195)

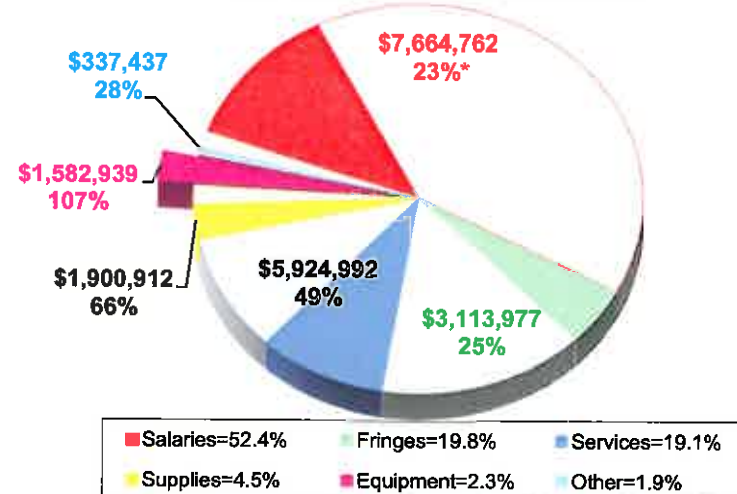
= funds related to OSFC building project for two (2) new middle schools and new Millstream Career Center

= Consists of 3 Millstream funds: 1)Administrative and 2)Capital which are funded by all member districts, as well as 3)Adult Education which is self-sufficient.

FY 2017 GENERAL FUND REVENUE



FY 2017 GENERAL FUND EXPENSE



*Pie percentages indicate estimated revenue received or budgeted expense spent/encumbered from each category. For example, 45% of FY17 estimated property tax revenue (red) has been received to date.

**Findlay City School District
Bank Reconciliation
2016
Month of September**

FUND BALANCES ON BOARD BOOKS

\$ 29,766,186.73

Bank Statement Balance

Fifth-Third Bank	780,037.74
Athletic Petty Cash (4) 1/24/00	14,000.00
FHS Guidance Petty Cash 1/14/02	2,000.00
Treasurer/Transportation Petty Cash 10/9/00	200.00
Food Service Change 8/13/01	1,027.00
MS Change 7/16/01	200.00
Outstanding Checks	(533,479.52)

Total Bank Balances

263,985.22

Investments

Fifth-Third Bank Securities 9/30/16	3,788,647.49
Fifth-Third Bank - Main MaxSaver 9/30/16	2,806,497.83
Fifth-Third Bank - State Share MaxSaver	-
Fifth-Third Invested Bond Proceeds 9/30/16	614,019.33
Citizens National - Money Market 9/30/16	5,886.67
Multi-Bank Securities	14,556,190.29
Other Bank CDs	4,429,795.07
Keybank Money Market 9/30/16	-
Star Ohio 9/30/16	3,311,133.86

Total Investments

29,512,170.54

Adjustments

9/30 Common Remitter amount included in STAR balance
Deposits in bank yet to be booked

(7,406.30)
(2,562.73)

Total Bank Balances and Investments after Adjustments

\$ 29,766,186.73

I do hereby certify the above to be
true and accurate.


Michael T Barnhart, Treasurer

**Findlay City Schools Investments
Fiscal Year 2017**

Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value	
Fifth Third Securities							
399,557	5th 3rd Govt MM fund Class A	1/16/2014	6/29/2017	0.260%	\$ 399,557.33	\$ 399,557.33	
800,000	Freddie Mac	6/13/2014	6/13/2018	1.000%	799,457.66	802,256.00	
245,000	GE Capital Bank Retail CD	6/24/2015	6/25/2018	1.600%	245,000.00	247,538.20	
240,000	Capital One Bank CD	9/30/2015	10/1/2018	1.550%	240,000.00	241,603.20	
245,000	Ally Bank CD	10/7/2015	10/9/2018	1.700%	245,000.00	248,554.95	
245,000	American Express Centurion CD	6/13/2014	6/13/2019	2.000%	245,000.00	248,579.45	
245,000	Synchrony Bank CD	7/23/2014	6/20/2019	1.950%	244,632.50	250,990.25	
245,000	BMW Bank CD, Salt Lake	2/26/2016	2/26/2021	1.000%	250,000.00	250,005.00	
425,000	Fannie Mae	5/25/2016	5/25/2021	1.000%	425,000.00	425,008.50	
450,000	Freddie Mac	7/19/2016	7/19/2021	0.750%	450,000.00	449,154.00	
Sub-total Fifth Third						\$ 3,788,647.49	\$ 3,814,139.13
Miscellaneous Banks							
248,000	Goldman Sachs CD, New York	10/24/2012	10/24/2017	1.500%	248,000.00		
248,000	Safra Nat'l Bank CD, New York	2/19/2013	1/31/2018	1.000%	248,129.10		
248,000	Discover Bank CD	2/20/2013	2/6/2018	1.100%	248,000.00		
248,000	Sterling Savings CD, Spokane, WA	2/22/2013	2/22/2018	1.000%	248,000.00		
248,000	Crescom Bank CD, Myrtle Beach	2/27/2013	2/27/2018	1.000%	248,000.00		
248,000	CIT Bank CD, Salt Lake City	3/6/2013	3/6/2018	1.100%	248,000.00		
248,000	Pacific Continental CD, Eugene, OR	4/19/2013	4/19/2018	0.900%	248,000.00		
248,000	Compass Bank CD, Alabama	7/31/2013	7/31/2018	1.700%	248,000.00		
142,666	Old Fort Bank CD (2 of 2)	10/23/2013	10/23/2018	1.740%	142,665.97		
245,000	Enterprise Bank CD, Massachusetts	2/12/2014	2/12/2019	1.750%	248,000.00		
248,000	Webster Bank CD, Connecticut	2/12/2014	2/12/2019	1.900%	245,000.00		
98,000	Citizens National CD (2 of 2)	7/9/2014	7/9/2019	1.050%	98,000.00		
245,000	Charter Bank CD, Georgia	2/11/2015	2/11/2020	1.650%	245,000.00		
195,000	Citizens National CD (1 of 2)	8/3/2015	8/3/2020	1.740%	195,000.00		
245,000	HSBC Bank CD	3/21/2016	3/10/2021	1.300%	245,000.00		
200,000	Comenity Bank CD, Wilmington	3/23/2016	3/23/2021	1.800%	200,000.00		
100,000	Old Fort Bank CD (1 of 2)	7/28/2016	7/28/2021	1.650%	100,000.00		
100,000	First Federal CD	7/29/2016	7/29/2021	1.740%	100,000.00		
195,000	Wells Fargo Bank CD, Sioux Falls	8/31/2016	8/31/2021	1.600%	184,000.00		
184,000	West Town Bank CD	8/31/2016	8/31/2021	1.350%	184,000.00		
248,000	EverBank CD, Jacksonville, FL	9/7/2016	9/7/2021	1.550%	248,000.00		
Sub-total First Federal						\$ 4,429,795.07	
Multi-Bank Securities							
150,000	Signature Bank CD, Toledo (1 of 2)	6/21/2012	4/21/2017	1.000%	150,000.00		
98,000	Signature Bank CD, Toledo (2 of 2)	8/17/2012	8/17/2017	1.000%	98,000.00		
248,000	JP Morgan Chase CD, Columbus	2/19/2013	2/19/2018	1.125%	248,000.00		
125,000	First Merit Bank CD	9/23/2015	2/21/2018	1.200%	125,135.62		
750,000	Fannie Mae	5/15/2013	5/15/2018	1.010%	750,000.00		
249,000	CF Bank CD, Fairhawn, OH	8/8/2014	8/8/2018	1.500%	249,000.00		
248,000	NCB, FSB CD Hillsboro	2/11/2013	8/13/2018	1.500%	248,000.00		
247,000	Third Federal CD, Cleveland	4/17/2014	4/17/2019	1.800%	247,000.00		
150,000	Ohio Valley Bank CD	7/24/2014	7/23/2019	1.800%	150,007.40		
249,000	Buckeye Community Bank CD, Lorain	7/29/2016	7/29/2019	1.000%	249,000.00		
249,000	Civista Bank CD, Sandusky	2/22/2016	8/12/2019	1.450%	249,118.70		
143,929	FHLB Note	4/28/2015	4/28/2020	1.700%	143,928.57		
950,000	Federal Farm Credit Bank	10/23/2015	10/21/2020	1.625%	950,000.00		
950,000	Freddie Mac	10/29/2015	10/29/2020	1.125%	950,000.00		
249,000	State Bank & Trust CD, Defiance	2/17/2016	2/17/2021	1.600%	249,000.00		
950,000	Federal Farm Credit Bank	2/17/2016	2/17/2021	1.620%	950,000.00		
950,000	FHLB Note	2/26/2016	2/26/2021	1.690%	950,000.00		
950,000	Federal Farm Credit Bank	3/11/2016	3/11/2021	1.650%	950,000.00		
950,000	FHLB Note	3/30/2016	3/30/2021	1.720%	950,000.00		
950,000	FHLB Note	4/29/2016	4/26/2021	1.650%	950,000.00		
950,000	Fannie Mae	7/27/2016	7/27/2021	1.450%	950,000.00		
950,000	FHLB Note	8/9/2016	8/9/2021	1.540%	950,000.00		
950,000	Fannie Mae	8/24/2016	8/24/2021	1.250%	950,000.00		
950,000	FHLB Note	9/23/2016	9/23/2021	1.520%	950,000.00		
950,000	Fannie Mae	9/23/2016	9/23/2021	1.550%	950,000.00		
Sub-total Multi-Bank Securities						\$ 14,556,190.29	
Liquid Investment Accounts							
	Citizens National MM			0.031%	5,886.67	9/30/2016	
	Fifth Third Main MaxSaver			0.150%	2,806,497.83	9/30/2016	
	Fifth Third State Share MaxSaver			0.000%	-	9/30/2016	
	KeyBank MM Savings			0.001%	-	9/30/2016	
	StarOhio			0.590%	3,311,133.86	9/30/2016	
GRAND TOTAL INVESTMENTS						\$ 28,898,151.21	

as prepared by
Mike Barnhart
10/3/2016

**Findlay City Schools Bond Proceed Investments
Fiscal Year 2017**

Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value
<u>Fifth Third Securities (2010 Bond Proceeds)</u>						
104,019	5th 3rd Govt MM fund Class A			0.260%	\$ 104,019.33	\$ 104,019.33
10,000	American Express Bank CD, UI	7/24/2014	7/24/2019	2.000%	10,000.00	10,253.40
500,000	Fannie Mae	4/28/2015	4/28/2020	1.500%	500,000.00	501,400.00
Total of Invested 2010 Bond Proceeds					\$ 614,019.33	\$ 615,672.73

as prepared by
Mike Barnhart
10/3/2016

Date: 10/03/2016
 Time: 2:37 pm

FINDLAY CITY SCHOOLS
 Financial Report by Fund

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
13,597,040.82	3,686,041.66	20,592,360.50	5,594,787.34	15,182,574.44	19,006,826.88	5,342,445.80	13,664,381.08
TOTAL FOR Fund 002 - BOND RETIREMENT:							
874,482.93	193,121.54	1,534,376.46	0.00	0.00	2,408,859.39	0.00	2,408,859.39
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
1,145,798.01	115,227.49	923,155.39	158,123.31	493,176.53	1,575,776.87	679,330.34	896,446.53
TOTAL FOR Fund 004 - BUILDING:							
708,639.38	22.58	5,290.13	0.00	97,225.20	616,704.31	0.00	616,704.31
TOTAL FOR Fund 006 - FOOD SERVICE:							
406,343.36	63,407.74	96,735.38	168,964.68	310,510.01	192,568.73	737,046.02	544,477.29-
TOTAL FOR Fund 007 - SPECIAL TRUST:							
241,422.72	1,518.00	5,052.20	140,597.91	161,754.18	84,720.74	90,085.61	5,364.87-
TOTAL FOR Fund 008 - ENDOWMENT:							
645,003.13	0.00	0.00	0.00	500.00	644,503.13	14,000.00	630,503.13
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
356,951.77	31,808.08	130,207.08	26,945.69	134,596.33	352,562.52	56,457.52	296,105.00
TOTAL FOR Fund 010 - CLASSROOM FACILITIES:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 011 - ROTARY-SPECIAL SERVICES:							
77,076.38	12,485.50	17,732.54	11,089.34	21,158.24	73,650.68	42,494.22	31,156.46
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
383,549.87	41,539.89	377,171.89	57,326.87	152,636.68	608,085.08	4,125.00	603,960.08
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
118,107.17	56,951.25	68,684.90	37,473.36	50,967.50	135,824.57	18,597.24	117,227.33
TOTAL FOR Fund 019 - OTHER GRANT:							
204,853.92	9,814.28	156,288.35	14,021.98	42,583.71	318,558.56	10,103.50	308,455.06
TOTAL FOR Fund 020 - SPECIAL ENTERPRISE FUND:							
146,979.54	18,315.23	36,272.43	18,604.04	42,089.72	141,162.25	7,991.42	133,170.83
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
563.69	0.00	549.90	0.00	804.71	308.88	0.00	308.88
TOTAL FOR Fund 024 - EMPLOYEE BENEFITS SELF INS.:							
1,486,642.47	634,470.01	1,725,554.66	614,795.30	1,945,018.84	1,267,178.29	15,041.03	1,252,137.26

FINDLAY CITY SCHOOLS
 Financial Report by Fund

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 506 - RACE TO THE TOP:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
16,128.14-	112,254.38	112,254.38	102,362.16	284,394.00	188,267.76-	86,383.00	274,650.76-
TOTAL FOR Fund 524 - VOC ED: CARL D. PERKINS - 198							
0.00	16,462.56	16,462.56	13,359.88	42,910.21	26,447.65-	0.00	26,447.65-
TOTAL FOR Fund 532:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 533 - TITLE II D - TECHNOLOGY:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 536 - TITLE I SCHOOL IMPROVEMENT A:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 537 - TITLE I SCHOOL IMPROVEMENT G:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 542 - NUTRITION EDUCATION/TRAIN PGM							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:							
0.00	0.00	0.00	917.00	917.00	917.00-	88.20	1,005.20-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
43,583.00	69,011.51	251,828.13	112,397.26	399,363.84	103,952.71-	36,304.35	140,257.06-
TOTAL FOR Fund 573 - TITLE V INNOVATIVE EDUC PGM:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 584 - DRUG FREE SCHOOL GRANT FUND:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
2,800.00	0.00	0.00	14,582.63	17,382.63	14,582.63-	639.50	15,222.13-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTALS:							
23,283,031.45	5,175,604.06	26,330,285.07	7,239,849.83	19,847,129.79	29,766,186.73	8,117,865.81	21,648,320.92

FINANCIAL REVENUE REPORT
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FINDLAY CITY SCHOOLS

Table with columns: Fnd Rcpt, Scc, Subject, OPU, Description, FYTD Receivable, FYTD Actual Receipts, MTD Actual Receipts, FYTD Balance Receivable, Pct. Rcvd. Rows include various tax and revenue items like REAL ESTATE TAX, TUITION, and INTEREST ON INVESTMENTS.

F I N A N C I A L R E V E N U E R E P O R T
 Processing Month: September 2016
 FINDLAY CITY SCHOOLS

Fnd Rcpt	Sc	Subj	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
001	3219	0004	000000	000 VOCATIONAL ALLOWANCE	334,332.00	100,849.88	33,501.95	233,482.12	30.2%
001	4120	1994	190000	000 FEDERAL MEDICAID (CAFS) [SM1-1.06]	200,000.00	28,070.46	.00	171,929.54	14.0%
001	4130	0000	000000	000 e-Rate Revenue (formerly fund 588)	.00	.00	.00	.00	0.0%
001	4139	0000	000000	000 STUDENT INTERVENTION SERVICES	.00	.00	.00	.00	0.0%
001	5100	0000	000000	000 TRANSFER INTO GENERAL FUND	.00	.00	.00	.00	0.0%
001	5220	0000	000000	000 RETURN ADV FROM FY15 Rttt 15K	.00	.00	.00	.00	0.0%
001	5300	0000	000000	000 REFUND OF PRIOR YR EXPEND [SM1-02.060]	150,000.00	1,331.36	.00	148,668.64	0.9%
001	5300	0000	000000	253 REFUND OF PRIOR YEAR EXPENDITURE	.00	.00	.00	.00	0.0%
001	5300	0000	000000	302 REFUND OF PRIOR YEAR EXPENDITURE	.00	.00	.00	.00	0.0%
001	5300	0001	000000	201 REFUND OF PRIOR YEAR EXPENDITURE	.00	.00	.00	.00	0.0%
001	5300	0057	000000	302 REFUND OF PRIOR YEAR EXPENDITURE	.00	.00	.00	.00	0.0%
** Fund 001 Sc 0057 Totals					59,667,844.00	20,592,360.50	3,686,041.66	39,075,483.50	34.5%
001	1410	9145	000000	000 MS FLOWER FUND	.00	.00	.00	.00	0.0%
** Fund 001 Sc 9145 Totals					.00	.00	.00	.00	0.0%
001	3212	9194	000000	000 STATE BUS [SM1-1.04]	.00	.00	.00	.00	0.0%
001	5100	9194	000000	000 TRANSFERS IN	.00	.00	.00	.00	0.0%
001	5210	9194	000000	000 ADVANCES IN	.00	.00	.00	.00	0.0%
** Fund 001 Sc 9194 Totals					.00	.00	.00	.00	0.0%
001	1890	9195	000000	000 BWC REFUND	.00	.00	.00	.00	0.0%
** Fund 001 Sc 9195 Totals					.00	.00	.00	.00	0.0%
002	1111	9091	000000	000 ASBESTOS LOAN REAL PROP (AFTER TPP PHA	.00	.00	.00	.00	0.0%
002	1122	9091	000000	000 ASBESTOS LOAN DM0090 - PERS. PROP. TAX	.00	.00	.00	.00	0.0%
002	1410	9091	000000	000 ASBESTOS LOAN DAM INTEREST	.00	.00	.00	.00	0.0%
** Fund 002 Sc 9091 Totals					.00	.00	.00	.00	0.0%
002	1111	9093	000000	000 ASBESTOS LOAN REAL PROP (AFTER TPP PHA	.00	.00	.00	.00	0.0%
002	1122	9093	000000	000 ASBESTOS LOAN DR0087 - PERS. PROP. TAX	.00	.00	.00	.00	0.0%
002	1410	9093	000000	000 ASBESTOS LOAN DR-INTEREST	.00	.00	.00	.00	0.0%
** Fund 002 Sc 9093 Totals					.00	.00	.00	.00	0.0%
002	1111	9095	000000	000 ASBESTOS LOAN REAL PROPERTY EX0114	.00	.00	.00	.00	0.0%
002	1122	9095	000000	000 ASBESTOS LOAN EX0114 - PERS. PROP. TAX	.00	.00	.00	.00	0.0%
002	1410	9095	000000	000 ASBESTOS LOAN EX-INTERST	.00	.00	.00	.00	0.0%

FINANCIAL REVENUE REPORT
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Fnd Rcpt	Sc	Subjct	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
** Fund 002 Sc 9095 Totals					.00	.00	.00	.00	0.0%
002	1111	9123	000000	000 2010 BONDS REAL PROPERTY PROCEEDS	3,282,348.00	1,335,904.29	.00	1,946,443.71	40.7%
002	1880	9123	000000	000 BOND SHARE OF T.I.F. OR P.I.L.O.T	.00	5,350.63	.00	5,350.63-	0.0%
002	3131	9123	000000	000 10% & 2.5% ROLLBACKS	.00	146,145.07	146,145.07	146,145.07-	0.0%
002	3132	9123	000000	000 HOMESTEAD EXEMPTIONS	.00	46,976.47	46,976.47	46,976.47-	0.0%
002	4110	9123	000000	000 PART OF 35% INTEREST SUBSIDY FROM FEDS	875,008.00	.00	.00	875,008.00	0.0%
** Fund 002 Sc 9123 Totals					4,157,356.00	1,534,376.46	193,121.54	2,622,979.54	36.9%
003	5100	0000	000000	000 TRANSFER IN FROM 001 TO ZERO OUT THIS	.00	.00	.00	.00	0.0%
003	5300	0000	000000	000 REFUND OF PRIOR YEAR EXPENDITURES	.00	.00	.00	.00	0.0%
** Fund 003 Sc 0000 Totals					.00	.00	.00	.00	0.0%
003	1111	9030	000000	000 P.I. REAL ESTATE TAX	1,952,736.00	794,480.36	.00	1,158,255.64	40.7%
003	1122	9030	000000	000 P.I. PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
003	1410	9030	000000	000 PERMANENT IMPROVEMENT - INTEREST	9,000.00	.00	.00	9,000.00	0.0%
003	1820	9030	000000	000 PERMANENT IMPROVEMENT - DONATIONS	100,000.00	.00	.00	100,000.00	0.0%
003	1880	9030	000000	000 PI SHARE OF T.I.F. OR P.I.L.O.T	.00	3,149.58	.00	3,149.58-	0.0%
003	1940	9030	000000	000 PERMANENT IMPROVEMENT - SALE OF NOTES	.00	.00	.00	.00	0.0%
003	3131	9030	000000	000 10% & 2.5% ROLLBACK FOR PI LEVY	.00	87,198.73	87,198.73	87,198.73-	0.0%
003	3132	9030	000000	000 HOMESTEAD REIMBURSEMENT FOR PI LEVY	.00	28,028.76	28,028.76	28,028.76-	0.0%
003	3133	9030	000000	000 REIMBURSEMENT OF 10K PERSONAL PROP EXE	.00	.00	.00	.00	0.0%
003	5100	9030	000000	000 TRANSFERS IN	.00	.00	.00	.00	0.0%
003	5210	9030	000000	000 ADVANCES IN -- FROM GENERAL FUND	.00	.00	.00	.00	0.0%
003	5300	9030	000000	000 REFUND OF PRIOR YEARS EXPENDITURES	.00	.00	.00	.00	0.0%
** Fund 003 Sc 9030 Totals					2,061,736.00	912,857.43	115,227.49	1,148,878.57	44.3%
003	1410	9031	000000	000 PERMANENT IMPROVEMENT - INTEREST	5,000.00	.00	.00	5,000.00	0.0%
003	1820	9031	000000	000 PERMANENT IMPROVEMENT - DONATIONS	.00	10,297.96	.00	10,297.96-	0.0%
003	1931	9031	000000	000 SALE OF JAN'14 I-75/JUNE'12 MILLSTREAM	.00	.00	.00	.00	0.0%
003	1934	9031	000000	000 INSURANCE PROCEEDS FROM MUSIC TRAILER	.00	.00	.00	.00	0.0%
003	1940	9031	000000	000 PERMANENT IMPROVEMENT - SALE OF NOTES	.00	.00	.00	.00	0.0%
003	4110	9031	000000	000 PORTION OF BABS 35% SUBSIDY USED FOR P	20,000.00	.00	.00	20,000.00	0.0%
003	5100	9031	000000	000 TRANSFERS IN	.00	.00	.00	.00	0.0%
003	5210	9031	000000	000 ADVANCES IN -- FROM GENERAL FUND	.00	.00	.00	.00	0.0%
003	5300	9031	000000	000 REFUND OF PRIOR YEARS EXPENDITURES	.00	.00	.00	.00	0.0%
** Fund 003 Sc 9031 Totals					25,000.00	10,297.96	.00	14,702.04	41.2%
003	1410	9032	000000	000 INTEREST ON MARATHON DONATION	5,000.00	.00	.00	5,000.00	0.0%
003	1820	9032	000000	000 2014 DONATION FROM MARATHON	.00	.00	.00	.00	0.0%

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Fnd Rcpt	Sc	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
** Fund 003 Sc 9032 Totals					5,000.00	.00	.00	5,000.00	0.0%
003	1410	9039	000000	000 CENTRAL AUDITORIUM - INTEREST	.00	.00	.00	.00	0.0%
003	1810	9039	000000	000 CENTRAL AUDITORIUM - RENTAL INCOME	.00	.00	.00	.00	0.0%
003	1820	9039	000000	000 CENTRAL AUDITORIUM - DONATIONS	.00	.00	.00	.00	0.0%
** Fund 003 Sc 9039 Totals					.00	.00	.00	.00	0.0%
004	1944	9040	000000	000 HB 264 ENERGY CONSERVATION LOAN PROCEE	.00	.00	.00	.00	0.0%
** Fund 004 Sc 9040 Totals					.00	.00	.00	.00	0.0%
004	1410	9123	000000	000 INTEREST ON BOND PROCEEDS LFI PORTION	.00	.00	.00	.00	0.0%
004	1911	9123	000000	000 PREMIUM OF 2/4/10 SALE OF BONDS	.00	.00	.00	.00	0.0%
004	1921	9123	000000	000 FEB 4, 2010 SALE OF BONDS	.00	.00	.00	.00	0.0%
** Fund 004 Sc 9123 Totals					.00	.00	.00	.00	0.0%
004	1410	9789	000000	000 INTEREST ON BOND PROCEEDS OUTSIDE PROJ	.00	5,290.13	22.58	5,290.13-	0.0%
004	5100	9789	000000	000 TRANSFER IN FROM 004-9123 OR 010-9123	1,500,000.00	.00	.00	1,500,000.00	0.0%
** Fund 004 Sc 9789 Totals					1,500,000.00	5,290.13	22.58	1,494,709.87	0.4%
006	1410	9060	000000	000 FOOD SERVICE - INTEREST	2,200.00	.00	.00	2,200.00	0.0%
006	1511	9060	000000	000 FOOD SERVICE - BREAKFAST	16,000.00	2,802.48	2,692.18	13,197.52	17.5%
006	1512	9060	000000	000 FOOD SERVICE - LUNCHES	295,000.00	64,647.34	39,105.20	230,352.66	21.9%
006	1522	9060	000000	000 FOOD SERVICE - ADULT LUNCHES	12,000.00	1,431.20	1,322.95	10,568.80	11.9%
006	1559	9060	000000	000 FOOD SERVICE - SPECIAL FUNCTIONS	110,000.00	1,489.39	33.00	108,510.61	1.4%
006	1590	9060	000000	000 FOOD SERVICE - ALA CARTE AND MILK	145,000.00	21,080.97	20,254.41	123,919.03	14.5%
006	1890	9060	000000	000 FOOD SERVICE - MISC. PMTS	.00	500.00	.00	500.00-	0.0%
006	3213	9060	000000	000 FOOD SERVICE - STATE SUBSIDY	27,000.00	.00	.00	27,000.00	0.0%
006	3213	9060	000000	001 FOOD SERVICE - STATE BREAKFAST SUBSITY	1,000.00	.00	.00	1,000.00	0.0%
006	4120	9060	000000	000 FOOD SERVICE - FEDERAL SUBSIDY	900,000.00	4,666.50	.00	895,333.50	0.5%
006	4120	9060	000000	001 FOOD SERVICE - FEDERAL BREAKFAST SUBSI	195,000.00	.00	.00	195,000.00	0.0%
006	5210	9060	000000	000 FOOD SERVICE - ADVANCES IN	.00	.00	.00	.00	0.0%
006	5300	9060	000000	000 REFUND OF PRIOR YEAR EXPENDITURES	296,800.00	117.50	.00	296,682.50	0.0%
** Fund 006 Sc 9060 Totals					2,000,000.00	96,735.38	63,407.74	1,903,264.62	4.8%
Grand Total All Funds					69,416,936.00	23,151,917.86	4057,821.01	46,265,018.14	33.4%

MANAGEMENT APPROPRIATION REPORT
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Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 001/0000 Obj: 100							
001/0000 100							
1100	REGULAR INSTRUCTION - SALARY	16,355,000.00	1,366,434.33	3,897,692.16	.00	12,457,307.84	23.8%
1200	SPECIAL INSTRUCTION - SALARY	4,950,000.00	487,396.01	1,194,594.76	.00	3,755,405.24	24.1%
1300	VOCATIONAL INSTRUCTION - SALARY	1,640,000.00	137,037.82	375,218.83	.00	1,264,781.17	22.9%
1900	GENERAL OTHER INSTRUCTION PERSONAL SE	292,330.00	7,702.85	74.53	.00	292,255.47	0.0%
2100	PUPIL SUPPORT SERVICES - SALARY	1,692,500.00	160,447.30	384,126.14	.00	1,308,373.86	22.7%
2200	STAFF SUPPORT SERVICES - SALARY	1,042,000.00	105,095.03	235,834.02	.00	806,165.98	22.6%
2400	ADMINISTRATIVE - SALARY	2,589,683.90	197,918.30	590,444.46	8,683.90	1,990,555.54	22.8%
2500	FISCAL SERVICES - SALARY	381,000.00	30,477.36	95,364.20	.00	285,635.80	25.0%
2700	OPERATION & MAINT - SALARY	2,280,000.00	155,848.17	530,894.87	.00	1,749,105.13	23.3%
2800	TRANSPORTATION SERVICES - SALARY	1,338,000.00	119,345.77	292,835.12	.00	1,045,164.88	21.9%
2900	INFORMATIONAL SERVICES - SALARY	105,000.00	7,240.76	22,399.74	.00	82,600.26	21.3%
4100	ACADEMIC & SUBJECT - SALARY	120,000.00	92.50	1,067.50	.00	118,932.50	0.9%
4500	SPORTS - SALARY	585,000.00	11,600.60	35,532.19	.00	549,467.81	6.1%
4600	SCHOOL & PUBLIC - SALARY	63,000.00	.00	.00	.00	63,000.00	0.0%
Fund 001/0000 Obj 100 Totals		33,433,513.90	2,786,636.80	7,656,078.52	8,683.90	25,768,751.48	
001/0000 200							
1100	REGULAR INSTRUCTION - FRINGE BENEFITS	5,925,804.90	486,124.90	1,396,294.43	94,131.50	4,435,378.97	23.6%
1200	SPECIAL INSTRUCTION - FRINGE BENEFITS	1,624,627.53	161,523.66	397,370.44	22,365.73	1,204,891.36	24.5%
1300	VOCATIONAL INSTRUCTION - FRINGE BENEF	575,906.91	50,172.97	128,230.01	5,591.47	442,085.43	22.3%
1900	GENERAL OTHER INSTRUCTION EMPLOYEES R	50,920.00	1,073.06	247.38	.00	51,167.38	0.5%
2100	PUPIL SUPPORT SERVICES - FRINGE BENEF	589,300.00	53,810.76	134,825.94	.00	454,474.06	22.9%
2200	STAFF SUPPORT SERVICES - FRINGE BENEF	637,542.81	46,059.52	100,191.80	62,742.81	474,608.20	15.7%
2400	ADMINISTRATIVE - FRINGE BENEFITS	1,165,000.00	104,172.66	297,982.87	.00	867,017.13	25.6%
2500	FISCAL SERVICES - FRINGE BENEFITS	189,800.00	17,096.47	45,953.05	.00	143,846.95	24.2%
2700	OPERATION & MAINT - FRINGE BENEFITS	1,114,750.00	98,183.57	267,034.46	500.00	847,215.54	24.0%
2800	TRANSPORTATION SERVICES - FRINGE BENE	547,000.00	57,854.72	135,516.46	.00	411,483.54	24.8%
2900	INFORMATIONAL SERVICES - FRINGE BENEF	39,000.00	3,991.14	12,036.38	.00	26,963.62	30.9%
4100	ACADEMIC & SUBJECT - FRINGE BENEFITS	22,100.00	110.52	272.37	.00	21,827.63	1.2%
4500	SPORTS - FRINGE BENEFITS	116,300.00	5,878.01	12,829.88	250.00	103,220.12	11.0%
4600	SCHOOL & PUBLIC - FRINGE BENEFITS	11,400.00	105.00	105.00	.00	11,295.00	0.9%
Fund 001/0000 Obj 200 Totals		12,609,452.15	1,086,156.96	2,928,395.71	185,581.51	9,495,474.93	
001/0000 400							
1100	REGULAR INSTRUCTION - PURCHASED SERVI	1,069,101.51	92,626.47	154,837.09	775,018.20	139,246.22	14.5%
1200	SPECIAL INSTRUCTION - PURCHASED SERVI	347,124.66	23,718.95	43,362.45	268,456.55	35,305.66	12.5%
1300	VOCATIONAL INSTRUCTION - PURCHASED SE	328,398.06	15,978.80	39,592.89	120,336.40	168,468.77	12.1%
1900	OTHER INSTRUCTION - PURCHASED SERVICE	6,166,208.21	508,565.44	1,458,871.21	232,766.21	4,474,570.79	23.7%
2100	PUPIL SUPPORT SERVICES - PURCHASED SE	356,756.98	12,433.82	36,192.35	182,965.70	137,598.93	10.1%
2200	STAFF SUPPORT SERVICES - PURCHASED SE	271,302.25	888.62	109,146.51	97,472.89	64,682.85	40.2%
2300	BD OF EDUCATION - PURCHASED SERVICES	126,379.63	7,786.50	30,015.82	88,622.19	7,741.62	23.8%
2400	ADMINISTRATIVE - PURCHASED SERVICES	533,887.43	55,699.19	159,206.11	334,092.32	40,589.00	29.8%
2500	FISCAL SERVICES - PURCHASED SERVICES	132,373.37	1,317.10	17,561.24	62,531.97	52,280.16	13.3%
2700	OPERATION & MAINT - PURCHASED SERVICE	2,622,712.22	273,973.44	751,459.18	885,933.26	985,319.78	28.7%
2800	TRANSPORTATION SERVICES - PURCHASED S	101,999.48	7,157.97	21,399.61	27,786.49	52,813.38	21.0%
2900	INFORMATIONAL SERVICES - PURCHASED SE	30,000.00	96.52	5,397.12	309.88	24,293.00	18.0%
4500	SPORTS - PURCHASED SERVICES	15,000.00	843.98	2,482.88	.00	12,517.12	16.6%

M A N A G E M E N T A P P R O P R I A T I O N R E P O R T
Processing Month: September 2016
FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 001/0000 Obj: 400							
4600	SCHOOL & PUBLIC - PURCHASED SERVICES	15,000.00	703.32	2,069.08	.00	12,930.92	13.8%
5300	ARCHITECT SERVICES - PURCHASED SERVIC	27,106.25	.00	.00	17,106.25	10,000.00	0.0%
Fund 001/0000 Obj 400 Totals		12,143,350.05	1,001,790.12	2,831,593.54	3,093,398.31	6,218,358.20	
001/0000 500							
1100	REGULAR INSTRUCTION - SUPPLIES	1,132,810.57	72,107.71	455,060.38	298,350.40	379,399.79	40.2%
1200	SPECIAL INSTRUCTION - SUPPLIES	38,545.61	11,672.92	12,460.90	3,821.88	22,262.83	32.3%
1300	VOCATIONAL INSTRUCTION - SUPPLIES	199,915.75	36,167.84	101,702.59	80,968.72	17,244.44	50.9%
1900	GENERAL OTHER INSTRUCTION SUPPLY/MATE	30,000.00	.00	.00	8,477.58	21,522.42	0.0%
2100	PUPIL SUPPORT SERVICES - SUPPLIES	50,800.00	16,031.38	20,141.00	24,689.23	5,969.77	39.6%
2200	STAFF SUPPORT SERVICES - SUPPLIES	37,077.25	6,454.75	6,462.31	1,560.22	29,054.72	17.4%
2300	BD OF EDUCATION - SUPPLIES	1,000.00	.00	.00	.00	1,000.00	0.0%
2400	ADMINISTRATIVE - SUPPLIES	53,506.60	1,305.78	7,612.47	12,456.41	33,437.72	14.2%
2500	FISCAL SERVICES - SUPPLIES	7,216.43	1,292.83	2,019.21	5,335.05	137.83	28.0%
2700	OPERATION & MAINT - SUPPLIES	668,506.73	46,625.18	103,283.82	453,260.13	111,962.78	15.4%
2800	TRANSPORTATION SERVICES - SUPPLIES	663,967.22	17,088.81	60,117.27	243,132.65	360,717.30	9.1%
2900	INFORMATIONAL SERVICES - SUPPLIES	4,000.00	.00	.00	.00	4,000.00	0.0%
Fund 001/0000 Obj 500 Totals		2,887,346.16	208,747.20	768,859.95	1,132,052.27	986,433.94	
001/0000 600							
1100	REGULAR INSTRUCTION - CAPITAL OUTLAY	692,602.63	182,874.32	220,960.28	325,648.04	145,994.31	31.9%
1200	SPECIAL INSTRUCTION - CAPITAL OUTLAY	12,000.00	.00	.00	.00	12,000.00	0.0%
1300	VOCATIONAL INSTRUCTION - CAPITAL OUTL	150,000.00	.00	69,555.38	77,642.16	2,802.46	46.4%
2200	STAFF SUPPORT SERVICES - CAPITAL OUTL	8,500.00	.00	1,000.00	2,507.61	4,992.39	11.8%
2400	ADMINISTRATIVE - CAPITAL OUTLAY	8,200.00	.00	.00	.00	8,200.00	0.0%
2500	FISCAL SERVICES - CAPITAL OUTLAY	5,000.00	.00	.00	.00	5,000.00	0.0%
2700	OPERATION & MAINT - CAPITAL OUTLAY	326,269.59	138,873.78	226,759.72	499,867.87	400,358.00	69.5%
2800	TRANSPORTATION SERVICES - CAPITAL OUT	274,033.00	158,998.00	158,998.00	.00	115,035.00	58.0%
4100	GENERAL ACADEMIC/SUBJECT ORIENTED CAP	5,000.00	.00	.00	.00	5,000.00	0.0%
Fund 001/0000 Obj 600 Totals		1,481,605.22	480,746.10	677,273.38	905,665.68	101,333.84	
001/0000 800							
2300	BD OF EDUCATION - MISC OBJECTS	88,000.00	8,422.47	20,107.37	11,004.33	56,888.30	22.8%
2400	ADMINISTRATIVE - MISC OBJECTS	500.00	.00	.00	.00	500.00	0.0%
2500	FISCAL SERVICES - MISC OBJECTS	700,750.00	20,611.85	296,176.54	.00	404,573.46	42.3%
2700	OPERATION & MAINT - MISC OBJECTS	31,838.00	187.00	205.00	5,854.80	25,778.20	0.6%
2800	TRANSPORTATION SERVICES - MISC OBJECT	1,000.00	.00	.00	.00	1,000.00	0.0%
4100	ACADEMIC & SUBJECT - MISC OBJECTS	28,858.20	1,488.84	3,884.43	205.00	24,768.77	13.5%
Fund 001/0000 Obj 800 Totals		850,946.20	30,710.16	320,373.34	17,064.13	513,508.73	
001/0000 900							
7200	TRANSFERS TO OTHER FUNDS	50,000.00	.00	.00	.00	50,000.00	0.0%
7400	ADVANCES TO OTHER FUNDS	290,000.00	.00	.00	.00	290,000.00	0.0%
7500	REFUND OF PRIOR YEARS RECEIPTS	24,500.00	.00	.00	.00	24,500.00	0.0%

M A N A G E M E N T A P P R O P R I A T I O N R E P O R T
Processing Month: September 2016
FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 001/0000 Obj: 900							
	Fund 001/0000 Obj 900 Totals	364,500.00	.00	.00	.00	364,500.00	
	** Fund 001 Scc 0000 Totals	63,770,713.68	5,594,787.34	15,182,574.44	5,342,445.80	43,245,693.44	
002/9123 810							
	6100 BOND RETIRE REPAYMENT OF DEBT REDEMPT	1,395,000.00	.00	.00	.00	1,395,000.00	0.0%
	Fund 002/9123 Obj 810 Totals	1,395,000.00	.00	.00	.00	1,395,000.00	
002/9123 820							
	6100 BOND RETIRE REPAYMENT OF DEBT INTERES	2,715,143.00	.00	.00	.00	2,715,143.00	0.0%
	Fund 002/9123 Obj 820 Totals	2,715,143.00	.00	.00	.00	2,715,143.00	
	** Fund 002 Scc 9123 Totals	4,110,143.00	.00	.00	.00	4,110,143.00	
003/9030 400							
	5200 PERMANENT IMPROVEMENT - PURCHASED SER	50,000.00	.00	.00	.00	50,000.00	0.0%
	5300 PERMANENT IMPROVEMENT - PURCHASED SER	3,500.00	.00	.00	.00	3,500.00	0.0%
	Fund 003/9030 Obj 400 Totals	53,500.00	.00	.00	.00	53,500.00	
003/9030 500							
	1100 PERM IMPROVE REG INSTRUCTION SUPPLY/M	30,000.00	.00	.00	.00	30,000.00	0.0%
	2700 PERM IMPROVE OPERATION/MAINT OF PLANT	60,000.00	.00	.00	.00	60,000.00	0.0%
	Fund 003/9030 Obj 500 Totals	90,000.00	.00	.00	.00	90,000.00	
003/9030 600							
	1100 PERMANENT IMPROVEMENT - CAPITAL OUTLA	511,958.26	23,663.14	136,399.74	21,957.99	353,600.53	26.6%
	2600 PERM IMPROVE SUPPORT SERV-BUSINESS CA	50,000.00	.00	.00	.00	50,000.00	0.0%
	2700 PERM IMPROVE OPERATION/MAINT OF PLANT	9,000.00	.00	.00	9,000.00	.00	0.0%
	2800 PERM IMPROVE SUPPORT SERV-PUPIL TRANS	.00	.00	.00	79,500.00	79,500.00	0.0%
	4500 PERM IMPROVE SPORT ORIENTED ACTIVITY	15,165.00	.00	.00	10,128.00	5,037.00	0.0%
	5200 PERM IMPROVE SITE IMPROVEMENT CAPITAL	1,158,772.38	131,960.17	309,380.01	527,076.29	322,316.08	26.7%
	Fund 003/9030 Obj 600 Totals	1,744,895.64	155,623.31	445,779.75	647,662.28	651,453.61	
003/9030 900							
	7200 PERM IMPROVE TRANSFER OTHER USES OF F	34,021.00	.00	.00	.00	34,021.00	0.0%
	Fund 003/9030 Obj 900 Totals	34,021.00	.00	.00	.00	34,021.00	
	** Fund 003 Scc 9030 Totals	1,922,416.64	155,623.31	445,779.75	647,662.28	828,974.61	
003/9031 400							

M A N A G E M E N T A P P R O P R I A T I O N R E P O R T
Processing Month: September 2016
FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 003/9031 Obj: 400							
2700	PERM IMPROVE OPERATION/MAINT OF PLANT	5,858.11	.00	.00	.00	5,858.11	0.0%
5200	PERMANENT IMPROVEMENT - PURCHASED SER	10,000.00	.00	9,999.00	.00	1.00	100.0%
Fund 003/9031 Obj 400 Totals		15,858.11	.00	9,999.00	.00	5,859.11	
003/9031 600							
1100	PERMANENT IMPROVEMENT - CAPITAL OUTLA	12,141.89	.00	.00	.00	12,141.89	0.0%
2800	PERM IMPROVE SUPPORT SERV-PUPIL TRANS	.00	.00	24,033.00	.00	24,033.00-	0.0%
5200	PERM IMPROVE SITE IMPROVEMENT CAPITAL	9,065.00	.00	.00	65.00	9,000.00	0.0%
Fund 003/9031 Obj 600 Totals		21,206.89	.00	24,033.00	65.00	2,891.11-	
** Fund 003 Scc 9031 Totals		37,065.00	.00	34,032.00	65.00	2,968.00	
003/9032 400							
5300	PERM IMPROVE ARCHITECT/ENGINEERING PU	6,079.03	.00	9,897.36	7,904.76	11,723.09-	162.8%
Fund 003/9032 Obj 400 Totals		6,079.03	.00	9,897.36	7,904.76	11,723.09-	
003/9032 600							
1100	PERM IMPROVE REG INSTRUCTION CAPITAL	139,070.42	2,500.00	3,467.42	23,698.30	111,904.70	2.5%
Fund 003/9032 Obj 600 Totals		139,070.42	2,500.00	3,467.42	23,698.30	111,904.70	
** Fund 003 Scc 9032 Totals		145,149.45	2,500.00	13,364.78	31,603.06	100,181.61	
2600	BUILDING SUPPORT SERV-BUSINESS CAPITA	650,000.00	.00	.00	.00	650,000.00	0.0%
Fund 004/9123 Obj 600 Totals		650,000.00	.00	.00	.00	650,000.00	
** Fund 004 Scc 9123 Totals		650,000.00	.00	.00	.00	650,000.00	
004/9789 400							
2700	BUILDING OPERATION/MAINT OF PLANT PUR	2,850.00	.00	.00	.00	2,850.00	0.0%
5300	BUILDING ARCHITECT/ENGINEERING PURCHA	1,050.00	.00	.00	.00	1,050.00	0.0%
Fund 004/9789 Obj 400 Totals		3,900.00	.00	.00	.00	3,900.00	
004/9789 600							
2700	BUILDING OPERATION/MAINT OF PLANT CAP	97,225.50	.00	97,225.20	.00	.30	100.0%
5200	BUILDING SITE IMPROVEMENT CAPITAL OUT	56.08	.00	.00	.00	56.08	0.0%
Fund 004/9789 Obj 600 Totals		97,281.58	.00	97,225.20	.00	56.38	
** Fund 004 Scc 9789 Totals		101,181.58	.00	97,225.20	.00	3,956.38	

M A N A G E M E N T A P P R O P R I A T I O N R E P O R T
Processing Month: September 2016
FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 006/9060 Obj: 100							
006/9060 100	3100 FOOD SERVICES - SALARY	634,778.00	63,403.79	93,550.47	.00	541,227.53	14.7%
	Fund 006/9060 Obj 100 Totals	634,778.00	63,403.79	93,550.47	.00	541,227.53	
006/9060 200	3100 FOOD SERVICES - FRINGE BENEFITS	229,000.00	23,629.59	52,025.76	635.17	176,339.07	22.7%
	Fund 006/9060 Obj 200 Totals	229,000.00	23,629.59	52,025.76	635.17	176,339.07	
006/9060 400	3100 FOOD SERVICES - PURCHASED SERVICES	56,889.77	12,546.93	15,545.20	42,771.81	1,427.24-	27.3%
	Fund 006/9060 Obj 400 Totals	56,889.77	12,546.93	15,545.20	42,771.81	1,427.24-	
006/9060 500	3100 FOOD SERVICES - SUPPLIES	876,736.06	69,384.37	128,898.58	689,939.04	57,898.44	14.7%
	Fund 006/9060 Obj 500 Totals	876,736.06	69,384.37	128,898.58	689,939.04	57,898.44	
006/9060 600	3100 FOOD SERVICE FOOD SERV OPERATION CAPI	80,490.00	.00	20,490.00	3,700.00	56,300.00	25.5%
	Fund 006/9060 Obj 600 Totals	80,490.00	.00	20,490.00	3,700.00	56,300.00	
006/9060 800	3100 FOOD SERVICES - MISC OBJECTS	3,000.00	.00	.00	.00	3,000.00	0.0%
	Fund 006/9060 Obj 800 Totals	3,000.00	.00	.00	.00	3,000.00	
006/9060 900	7500 FOOD SERVICES - REFUND OF PRIOR YEARS	205,222.00	.00	.00	.00	205,222.00	0.0%
	Fund 006/9060 Obj 900 Totals	205,222.00	.00	.00	.00	205,222.00	
	** Fund 006 Scc 9060 Totals	2,086,115.83	168,964.68	310,510.01	737,046.02	1,038,559.80	
	Grand Total All Funds	72,822,785.18	5,921,875.33	16,083,486.18	6,758,822.16	49,980,476.84	

Findlay **C**ity **S**chool **D**istrict

1st Quarter Reports

**Fiscal Year Ending
June 30, 2017**

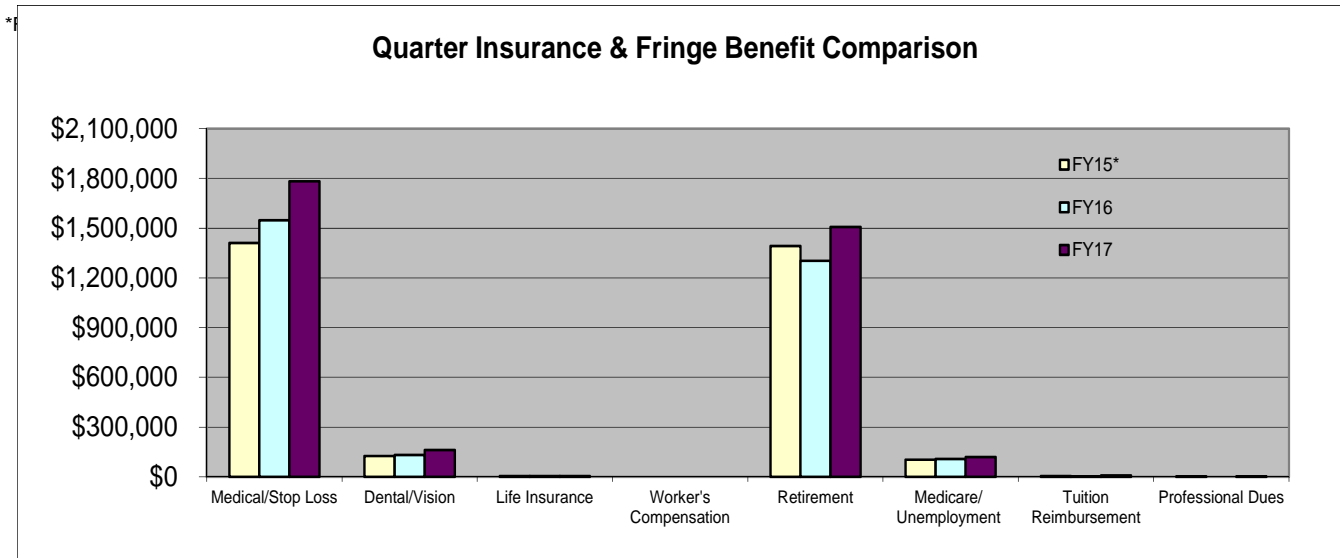
**Submitted to Findlay Board of Education
By Mike Barnhart, Treasurer
October 2016**

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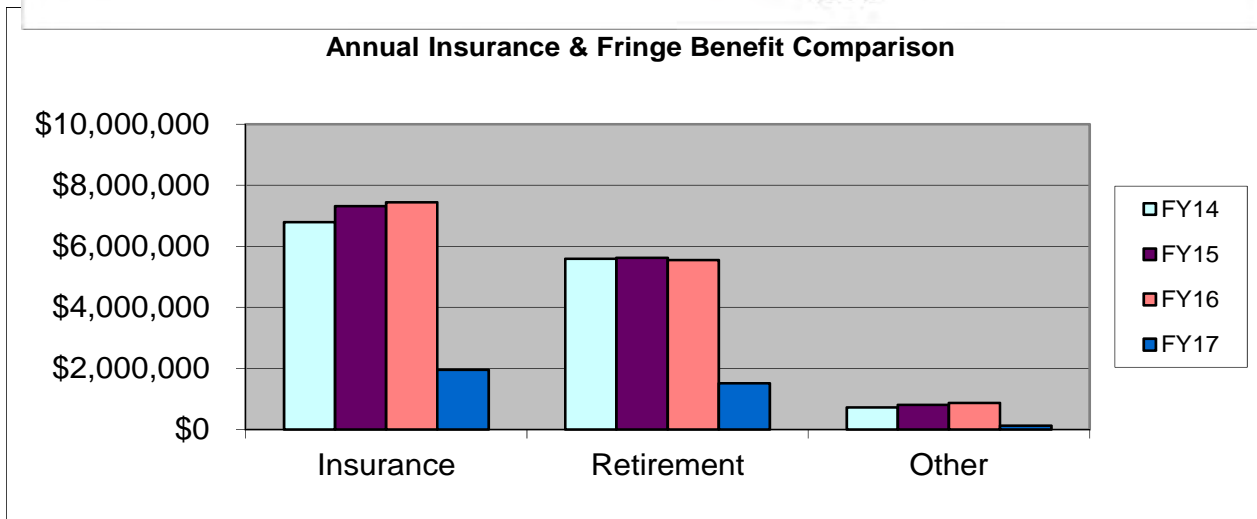
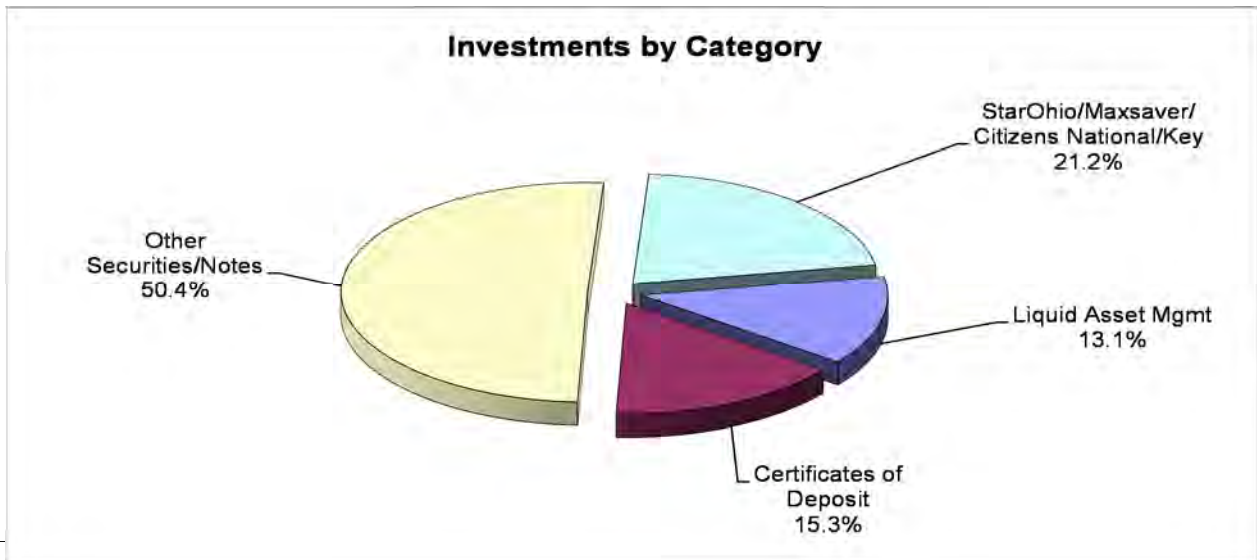
Insurance & Fringe Benefits Report
1st Quarter

	1st Quarter Ended September 30			Fiscal Year Ended September 30		
	FY15*	FY16	FY17	FY15*	FY16	FY17
Administrative Costs						
Dental/Vision	\$ 5,017	\$ 5,032	\$ 5,263	\$ 5,017	\$ 5,032	\$ 5,263
Medical*	75,825	93,418	93,828	75,825	93,418	93,828
Board H S A Contribution	43,879	39,753	42,378	43,879	39,753	42,378
Total Administrative Costs	124,720	138,203	141,469	124,720	138,203	141,469
Stop Loss Insurance						
Specific and Aggregate*	110,228	203,136	214,291	110,228	203,136	214,291
Total Stop Loss Insurance	110,228	203,136	214,291	110,228	203,136	214,291
Insurance Costs						
Dental/Vision Claims	119,924	125,768	156,392	119,924	125,768	156,392
Medical Claims*	1,180,511	1,211,129	1,432,867	1,180,511	1,211,129	1,432,867
Total Insurance Costs	1,300,435	1,336,896	1,589,258	1,300,435	1,336,896	1,589,258
Life Insurance	4,021	4,336	4,406	4,021	4,336	4,406
Total Insurance Costs*	1,539,405	1,682,570	1,949,425	1,539,405	1,682,570	1,949,425
Other Fringe Benefits						
Worker's Compensation	-	-	-	-	-	-
Retirement Costs	1,392,613	1,303,582	1,508,064	1,392,613	1,303,582	1,508,064
Medicare Costs	101,292	106,567	113,994	101,292	106,567	113,994
Unemployment Claims	711	-	4,213	711	-	4,213
Tuition Reimbursement	2,667	2,323	7,793	2,667	2,323	7,793
Professional Dues	2,223	-	67	2,223	-	67
Total Other Fringe Benefits	1,499,507	1,412,472	1,634,130	1,499,507	1,412,472	1,634,130
Total Cost*	\$ 3,038,912	\$ 3,095,042	\$ 3,583,555	\$ 3,038,912	\$ 3,095,042	\$ 3,583,555



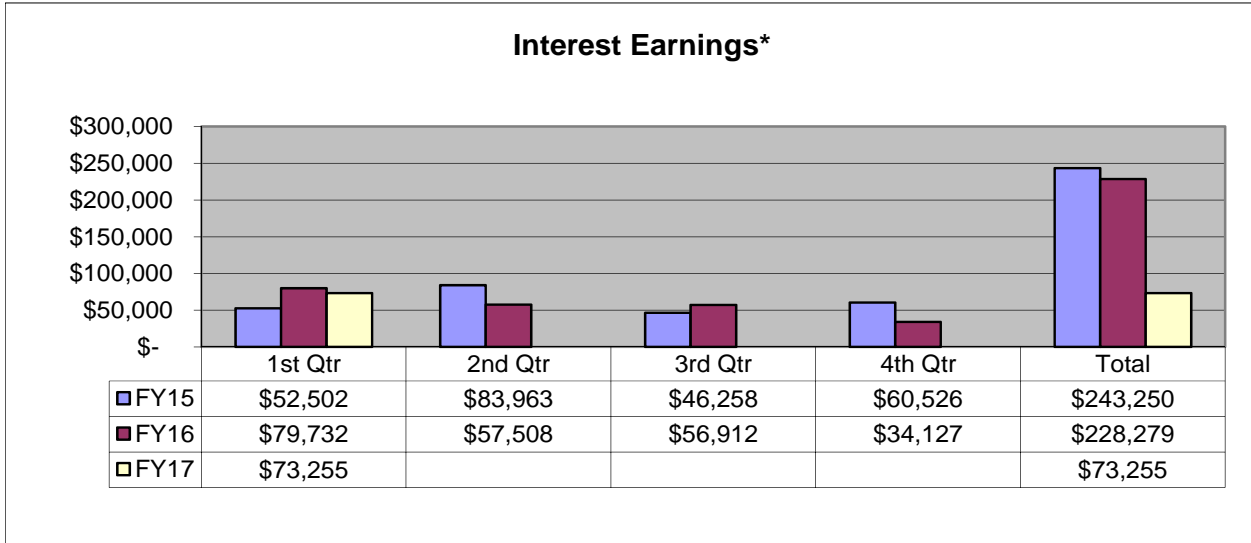
Insurance & Fringe Benefits Report
Annual Fiscal Years 2014-2017

	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>FYTD</u> <u>2016/17</u>
<u>Administrative Costs</u>				
Dental / Vision	\$22,004	\$22,167	\$22,509	\$5,263
Medical	372,614	439,251	416,181	93,828
Board H S A Contribution	188,440	177,039	169,713	42,378
Total Administrative Costs	\$583,058	\$638,456	\$608,403	\$141,469
<u>Stop Loss Insurance</u>				
Specific and Aggregate Insurance Costs	\$661,848	\$768,943	\$887,463	\$214,291
<u>Dental / Vision Claims</u>				
Dental / Vision Claims	\$438,297	\$417,245	\$451,741	\$156,392
Medical Claims	5,086,664	5,470,195	5,476,771	1,432,867
Total Insurance Costs	\$5,524,961	\$5,887,440	\$5,928,512	\$1,589,258
<u>Life Insurance</u>				
Life Insurance	\$16,402	\$16,879	\$17,587	\$4,406
Total Insurance Costs	\$6,786,269	\$7,311,718	\$7,441,964	\$1,949,425
 <u>Retirement</u>				
Retirement - Sch. Found.	\$5,149,188	\$5,141,340	\$5,043,108	\$1,292,520
Retirement - Pick-up	445,342	485,215	506,786	215,544
Total Retirement	\$5,594,530	\$5,626,555	\$5,549,894	\$1,508,064
 <u>Other Fringe Benefits</u>				
Worker's Comp	\$107,866	\$136,981	\$176,364	\$0
Medicare	\$423,427	\$452,664	\$475,234	\$113,994
Unemployment	\$5,215	\$2,541	\$2,235	\$4,213
Tuition Reimbursement	\$61,913	\$66,166	\$76,825	\$7,793
Professional Dues/Other	\$127,280	\$146,431	\$144,793	\$67
Total Other Fringe Benefits	\$725,702	\$804,783	\$875,451	\$126,066
 Total Cost	 \$13,106,500	 \$13,743,055	 \$13,867,309	 \$3,583,555



<u>Amount</u>	<u>Category</u>	<u>Financial Institution</u>
\$ 3,788,647	Liquid Asset Management	Fifth Third Bank
\$ 4,429,795	Certificates of Deposit	Miscellaneous Banks
\$14,566,190	Other Securities/Notes	Multibank Securities
\$ 6,123,518	Liquid Investment Accounts	STAR Ohio/Maxsaver/Citizens Ntl./Key

Remainder of bond proceeds are not included above.



Investment Objective and Guidelines – Board Policy 4.18 adopted 9/16/96

1. Preservation of capital and protection of principal
2. Strive to achieve a fair and safe average rate of return
3. Sufficiently liquid to enable operating requirements
4. Diversified in order to avoid potential losses
5. Exercise degree of judgment and care
6. Bank account relationships managed to secure adequate services while minimizing costs

*Does not include interest earned on \$54 million of bond proceeds received February 2010.

Findlay City School District
General Fund FY17 Appropriations

<u>Appropriation Implementation</u>		FYTD	Prior FY	FYTD	Expenditures	Percentage
Funct	General Fund Descriptions	Appropriations	Carryover	Expendable	FYTD	FYTD
		9/30/2016	Encumbrances	9/30/2016	9/30/2016	9/30/2016
1100	Regular Instruction	\$ 24,583,344	\$ 591,976	\$25,175,320	\$ 6,124,844	24.33%
1200	Special Instruction	6,966,700	5,598	\$ 6,972,298	1,647,789	23.63%
1300	Vocational Instruction	2,878,000	16,221	\$ 2,894,221	714,300	24.68%
1900	Other Instruction	6,494,750	44,708	\$ 6,539,458	1,458,698	22.31%
2100	Support Services - Pupils	2,668,500	20,857	\$ 2,689,357	575,285	21.39%
2200	Support Services - Instructional	1,991,453	4,969	\$ 1,996,422	452,635	22.67%
2300	Board of Education	180,000	35,380	\$ 215,380	50,123	23.27%
2400	Executive Administrative Services	4,299,200	51,578	\$ 4,350,778	1,055,246	24.25%
2500	Fiscal Services	1,380,050	36,090	\$ 1,416,140	457,074	32.28%
2700	Operations and Maintenance	5,977,300	1,066,777	\$ 7,044,077	1,879,637	26.68%
2800	Transportation	2,678,800	247,200	\$ 2,926,000	668,866	22.86%
2900	Informational Services	178,000	-	\$ 178,000	39,833	22.38%
4100	Academic and Subject Oriented	174,100	1,858	\$ 175,958	5,224	2.97%
4500	Sports Oriented	715,900	400	\$ 716,300	50,845	7.10%
4600	School and Public	89,400	-	\$ 89,400	2,174	2.43%
5300	Architect Services	20,000	7,106	\$ 27,106	-	0.00%
7200	Transfers	50,000	-	\$ 50,000	-	0.00%
7400	Advances	290,000	-	\$ 290,000	-	0.00%
7500	Refund of Prior Year	24,500	-	\$ 24,500	-	0.00%
	General Fund Total	\$ 61,639,997	\$ 2,130,717	\$63,770,714	\$ 15,182,574	23.81%

– Board Policy 4.03 adopted 5/29/07

The Board placed the responsibility for administering the appropriation measure, once adopted, with the Superintendent. In order to allow the Superintendent to administer and control the appropriation measure in an effective and efficient manner, the following principles shall be followed:

1. All actions of the Superintendent or duly delegated employees of the District in executing the programs and/or activities, as set forth in the adopted appropriation measure, are authorized to implement said programs and/or activities, subject, however, to continuous review by the Board and further limited to the following express provision:
 - a. All expenditure of funds for the employment and assignment of personnel meet the legal requirements of the Ohio Revised Code and adopted Board policies.
 - b. All expenditures so authorized are contained and are fully funded within the line item of the appropriation unit as adopted by the Board.
 - c. All purchases are made in accordance with the requirements of the Ohio Revised Code and adopted Board policy.
 - d. Appropriate financial reports are given to the Board monthly.
 - e. The Treasurer will notify the Board whenever any object level (e.g. 500 Supplies) within the same function level (e.g. 1100 Regular Instruction) of the general fund increases or decreases more than \$200,000 over a 6-month period in any given fiscal year. Increases or decreases at the function level require Board approval.
2. The Board, recognizing that prompt payment of bills improves efficiency and lowers cost of operation, and to take advantage of time discounts, at the time it authorizes an expenditure, authorized the Treasurer or his/her designated representative to make payment, provided the expenditure is made in accordance with principles set forth above and the amount of payment does

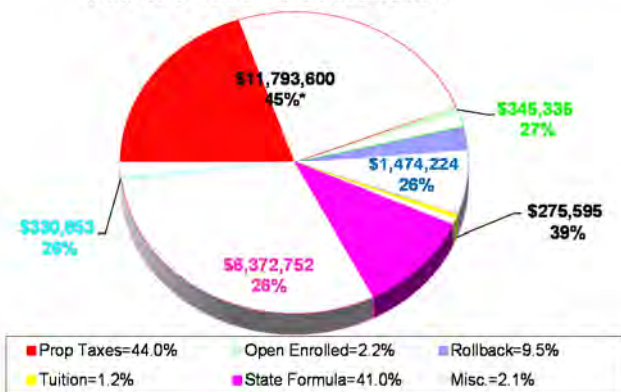
not exceed the estimated cost shown on the approved or ratified purchase order by 10% for all orders over \$1,000.00.

FINDLAY CITY SCHOOLS TREASURER'S REPORT
SEPTEMBER 2016

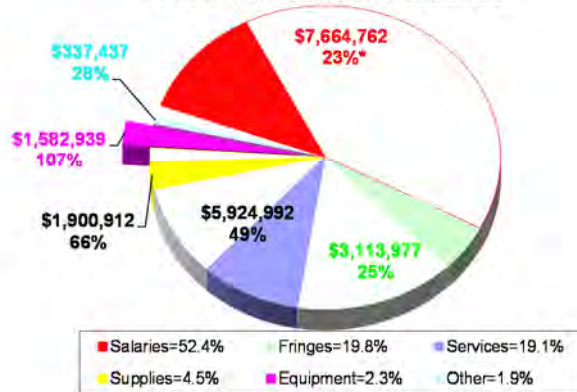
FUND	June 30, 2016	JUL-SEP	YTD % OF	JUL-SEP	YTD % OF	September 30, 2016	OUTSTANDING	UNENCUMBERED	UNENCUMBERED	UNENCUMBERED
	CASH BALANCE	RECEIPTS	BUDGET	EXPENSES	BUDGET	CASH BALANCE	ENCUMBRANCES	BAL. Sept. 30, 2016	Bal. Sept. 30, 2015	Bal. Sept. 30, 2014
GENERAL	\$ 13,597,041	\$ 20,592,361	34.5%	\$ 15,182,574	23.8%	\$ 19,006,827	\$ 5,342,446	\$ 13,664,381 +	\$ 15,216,645	\$ 14,577,722
27-YEAR 2010 BOND DEBT	874,483	1,534,376	36.9%	-	0.0%	2,408,859	-	2,408,859	2,354,066	2,360,932
PERM. IMPRVMT	1,145,798	923,155	44.1%	493,177	23.4%	1,575,777	679,330	896,447	42,335	727,958
2010 BOND PROCEEDS	708,639	5,290	0.4%	97,225	12.9%	616,704	-	616,704	(235,840)	168,138
FLOOD FUND	-	-	0.0%	-	0.0%	-	-	-	-	-
FOOD SERVICE	406,343	96,735	4.8%	310,510	14.9%	192,569	737,046	(544,477)	(534,704)	(534,357)
ENDOWMENTS & TRUSTS	886,426	5,052	1.2%	162,254	24.6%	729,224	104,086	625,138	560,420	827,479
OSFC BLDG PROJECT	-	-	0.0%	-	0.0%	-	-	-	2,940,663	2,516,738
NEW BLDG MAINTENANCE	2,249,075	-	0.0%	182,843	32.5%	2,066,232	647,268	1,418,965	1,834,505	1,767,515
MILLSTREAM	383,550	377,172	47.4%	152,837	15.1%	608,085	4,125	603,960	418,545	403,520
PUBLIC SUPPORT	118,107	68,685	45.8%	50,968	27.6%	135,825	18,597	117,227	118,948	111,954
FABSS	146,980	36,272	21.3%	42,090	22.0%	141,162	7,991	133,171	120,398	82,036
HEALTH INSURANCE	1,486,642	1,725,555	24.7%	1,945,019	25.6%	1,267,178	15,041	1,252,137	2,000,971	2,973,607
STUDENT ACTIVITIES	122,135	23,698	11.3%	12,653	6.2%	133,180	53,944	79,237	78,502	85,403
DISTRICT ACTIVITIES	382,355	152,892	30.6%	165,227	26.1%	370,019	92,093	277,926	301,274	252,193
AUXILIARY SRVCS	92,208	99,143	25.4%	96,954	22.2%	94,396	182,878	(88,481)	(87,001)	(115,485)
STATE GRANTS	13,548	4,575	3.5%	8,888	6.8%	9,236	551	8,684	83,613	1,459
FEDERAL GRANTS	30,255	380,545	10.4%	744,968	21.4%	(334,168)	123,415	(457,583)	(94,862)	(187,091)
OTHER MISC FUNDS	639,446	304,778	30.8%	199,143	18.1%	745,081	109,055	636,025	568,220	344,915
TOTALS	\$ 23,283,031	\$ 26,330,285	31.2%	\$ 19,847,130	22.3%	\$ 29,766,187	\$ 8,117,866	\$ 21,648,321	\$ 25,686,699	\$ 26,364,636

+NOTE: General fund unencumbered balance includes \$183,814 in Workers Comp Risk Reduction Fund (001-9195)
 = funds related to OSFC building project for two (2) new middle schools and new Millstream Career Center
 = Consists of 3 Millstream funds: 1)Administrative and 2)Capital which are funded by all member districts, as well as 3)Adult Education which is self-sufficient.

FY 2017 GENERAL FUND REVENUE



FY 2017 GENERAL FUND EXPENSE



*Pie percentages indicate estimated revenue received or budgeted expense spent/encumbered from each category. For example, 45% of FY17 estimated property tax revenue (red) has been received to date.

During the 2016-17 school year, the Findlay City Schools are projected to receive \$26.2 million in property taxes, which is 44.0% of the general fund budget. The second largest source of funding comes from the State formula and is estimated to be \$24.5 million, which makes up 41.0% of the general fund budget. While the State's funding via the new formula will bring in 417K more this year, the District will lose more than that when the District's tangible personal property reimbursements are reduced by 759K this year and again next year.

The District will also lose about \$5 million from 703 local students whose families are choosing other public school options. The District's Findlay Learning Center is recovering a portion of that revenue by attracting students and families who have been victims of the failed promises of private charter schools. However, the present trend is that our overall enrollment is declining. FCS's K-12 and Millstream enrollment is down to 5,551 pupils which is 125 below last year.

The District has received its 25th consecutive Certificate of Excellence in Financial Reporting from the Association of School Business Officials, as well as its 25th consecutive Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the most recent Comprehensive Annual Financial Report which can be seen at <http://www.findlaycityschools.org/financial/CAFR15.pdf>

Findlay City School District
1100 Broad Avenue
Findlay, Ohio 45840

www.findlaycityschools.org

Published October 2016



Findlay City School District Fall Invoice

BC TECHNOLOGIES COMPANY DBA FINALFORMS

Phone 440-225-9689
Fax 440-564-1186
Web www.finalforms.com

Invoice # 001122CC
PO Number
Invoice Date 9/15/2016
Customer ID 00112

Send Payment To FinalForms
 442 Walters Rd.
 Chagrin Falls, OH 44022

Bill To Findlay City Schools
 c/o Nate Weihrauch
Send Via Check

ITEMS	DATES	RATE	QUANTITY	COST
Fall Registration	3/1/2016 - 9/15/2016			
FHS Students		\$4.75/ea.	1210	\$5,747.50
FHS Staff		\$4.75/ea.	0	\$0.00
TOTAL:			1210	\$5,747.50

REMITTANCE

CUSTOMER ID 00112
PO NUMBER
INVOICE DATE 9/15/2016
TERMS NET30
AMOUNT DUE \$5,747.50
AMOUNT ENCLOSED



12444 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693-2444

INVOICE

Invoice Questions? Please Call
419-993-7300

Bill-To:
FINDLAY CITY SCHOOLS
1100 Broad Avenue
FINDLAY OH 45840-2651
USA

Invoice No: 987477432
Invoice Date: 09/26/2016
Account Number: 152727
Account Name: FINDLAY CITY SCHOOLS
Ship-To:
FINDLAY CITY SCHOOLS
1001 BLANCHARD AVE
FINDLAY OH 45840-6009
USA

Order No: VERBAL MARTIN WHITE						SO#: 355783926	
Del.Doc.#:	PRO #	Routing	Date Shipped	Shipped From	F.O.B.	Rt. To	
8009081336	8009069679	GRAYBAR	06/09/2016	LIMA, OH	S/P - F/A		
Signed for By: J MERRIN							
Quantity	Catalog # / Description			Unit Price / Unit		Amount	
20,000	6NP4P24-BL-P-GCC-PV-CE GENERAL CABLE COMMDATA PRODS 7133800			123.34 / 1000		2,466.80	
7	AT68-PNL-48 ALLEN TEL PRODUCTS INCORPORATED 48PT CAT 6 PATCH PANEL			198.00 / 1		1,386.00	

Terms of Payment Net 30 Days As a condition of the sales agreement, a monthly service charge of the lesser of 1-1/2% or the maximum permitted by law may be added to all accounts not paid by net due date. Visa, MasterCard, American Express, and Discover credit cards are accepted at point of purchase only.	Sub Total:	3,852.80
	Freight:	0.00
	Handling:	0.00
	Tax:	0.00
	Total Due:	3,852.80

Subject to the standard terms and conditions set forth below

GRADUATION REQUIREMENTS

It is the policy of the Board to acknowledge each student’s successful completion of the District’s instructional program by the awarding of a diploma.

The Board will award a high school diploma to every student enrolled in this District who meets the requirements of graduation established by this Board and the State of Ohio or who properly completes the goals and objectives specified in his/her individualized educational program (IEP) including any exemption from specific state or local requirements.

Students who successfully complete all required course work, as set forth below, but who have not successfully completed all required portions of the Ohio Graduation Test (OGT)(Classes of 2017 and earlier), may return at subsequent, regularly scheduled OGT testing times to retake deficient areas. Prior to attaining age 23, they may also return on a part-time or full-time basis to take additional high school coursework to assist them to pass any deficient portion of the OGT. Upon the successful completion of all portions of the OGT, the student will be eligible to be awarded a high school diploma from Findlay High School. (Classes 2017 and earlier)

For graduating classes beginning with 2018, students must meet new state end of course requirements to earn 18 points in seven course subjects (Algebra I, Geometry, Physical Science (Class of 2018 only), Biology (Class of 2019 and beyond), American History, American Government, English I and English II) or earn a “Remediation Free” score on a nationally recognized college admission exam, such as ACT or SAT, or earn a State Board of Education approved industry recognized credential or a state issued license for practice in a career and achieve a score that demonstrates workforce readiness and employability on a job skills assessment.

Minimum Unit Requirements – Class of 2018 and beyond

Course requirements for graduation as determined by the State of Ohio and the Findlay City School District Board of Education include a minimum of twenty-one (21.0) credits, including:

Ohio Core Unit Requirements (1)

English/Language Arts	4.0 credits
Communications	1.0 credits (2)
• Communications	0.5 credits
• Information/Emerging Technologies	0.5 credits
Mathematics	4.0 credits (3)
Science	3.0 credits (4)
*Social Studies	3.5 credits (5)
Health	0.5 credits
Physical Education	0.5 credits (6)
**Electives	<u>4.5 credits (7)</u>
TOTAL	21.0 credits

* 2018: 3.5 Social Studies (1 World History, 1 American History, 1 American History II, .5 Government)
2019 and Beyond: 3.0 Social Studies (.5 World History, 1.5 American History, .5 Government, .5 Economics)

** 2018 Electives: 4.5 credits
2019 and Beyond Electives: 5 credits

NOTES:

- (1) The Ohio Core unit requirements are required of all students beginning with the graduating class of 2014.
- (2) Communications is a local requirement (i.e. not enacted as part of the Ohio Core) established for all District graduates.

- (3) The Math requirement includes one unit of Algebra II or its equivalent. Students on a Success Plan may be exempted from taking Algebra II.
- (4) All three required units of science must include inquiry-based lab experience. The three units must include one unit each in physical science and biology, and one unit advanced study in one or more of the following sciences: chemistry, physics, or other physical science; advanced biology or other life science; astronomy, physical geology, or other earth or space science. Students on a Success Plan may be exempted from advanced study in science.
- (5) The required social studies units must include World History, American history and American government. The study of economics and financial literacy will be integrated into at least one social studies course required for graduation. (Economics)
- (6) PE Waiver – see “Other Requirements and Guidelines” section below #7.
- (7) Electives may include any one or a combination of the following: foreign language, fine arts, business, career-technical education, family and consumer sciences, technology, agriculture, or additional English, language arts, math, science, or social studies courses not otherwise required under the Ohio Core. All students must complete two semesters, or the equivalent of fine arts in any grades seven through twelve. Courses meeting the criteria of fine arts include music, theater, dance, and visual arts. Students following a career-technical pathway are exempt from the fine arts requirement.

Ohio Core Opt-Out – Students may opt out of the Ohio Core under the following conditions:

- (1) The student must complete two years of high school, after which the student’s parent must sign a statement consenting to opt out of the Ohio Core’s unit requirements;
- (2) The student and parent must fulfill any local procedural requirements to ensure that the school has obtained informed consent;
- (3) The student, parent and high school must develop a career plan for the student;
- (4) The student receives counseling and support related to his/her career plans;
- (5) The student must successfully complete at least the Minimum Unit Requirements listed above, as well as all state testing requirements.

NOTE: Four cohorts of entering ninth graders (Classes of 2014 through 2017) will be eligible to pursue the Opt-Out provision. The opt-out provision is available only to the graduating Classes of 2014 through 2017, unless new law extends it.

Other Requirements and Guidelines:

- 1) The student must successfully complete all state testing requirements for graduation.
- 2) Credit will be awarded for each semester in which a student received a passing grade. For example, if a student enrolls in a full year (one credit) course, fails the first semester but passes the second semester, he/she will receive a half credit.
- 3) Findlay City Schools may permit students in the seventh and eighth grades to take advanced work for high school credit toward the graduation requirements if it is both:
 - (a) taught by a person who possesses a license/certificate issued under State law that is valid for teaching high schools; and
 - (b) approved by the Superintendent as meeting the high school's curriculum requirements.
- 4) Students may re-take a course, but the student will not receive double credit for the course. Only the higher grade will be counted toward the student's G.P.A.

- 5) Failure of any course, especially English, may affect the student's achievement of graduation requirements. Issuance of timely and periodic warnings to students in danger of not fulfilling graduation requirements is expected of all teachers. Counselors and/or principals are expected to schedule a conference with any student who is in jeopardy of failing a course.
- 6) At the time of graduation, each student must have fulfilled all academic and financial obligations.
- 7) Physical Education Waiver: Upon written request within 30 days following the completion of the season, a student may be exempted from **the graduation requirement of two required high school quarter-credit physical education courses** by participating on one of the high school's interscholastic athletic teams, **marching band, cheerleading squad, and/or JROTC**. To qualify for this physical education waiver, all of the following requirements must be met:
 - a. The **waived activity** must include at least eighty (80) hours per season of practice and/or contests or average 10 hours per week of practice and/or contests to meet established time requirements. These hours do NOT include **in class time**, travel to and from competitions, summer camps, pre-season or post-season events.
 - b. The student athlete must complete **at least two** full seasons of FHS interscholastic sports, **marching band, cheerleading squad, or JROTC**, to earn a waiver: tryouts, regular season, tournament, and award banquets. Any student removed from a **waived activity** and not completing the entire season for any reason (e.g. training rules violation, eligibility issues, attendance, **shows, competitions**, etc.) will not receive **credit towards** the waiver. Student sustaining an injury will be held to requirements consistent with the current FHS physical education medical policy. The principal and athletic trainer will review individual injury situations on a case-by-case basis. The principal and the student's coach will review other situations on a case-by-case basis.
 - c. **Students who are eligible for a waiver are encouraged to** complete at least one quarter-credit of physical education (e.g. summer physical education or a semester PE class during the year).
 - d. The student will be required to complete one-half unit, consisting of at least sixty (60) hours of instruction in another course of **study to take the place of the waived PE credit requirement**.
 - e. A student who participates with a team, **marching band, cheerleading squad, or JROTC**, but is not eligible for competitions, will not receive a waiver of the physical education requirement (**i.e. student athletic trainer aides, wrestlerette, manager, statistician, etc.**).
 - f. The waiver of **(2)** quarter-credit physical education courses from this policy's graduation requirements must be approved by the principal or designee. Proof or verification of satisfactory participation may be required.
 - g. A student may earn a waiver of no more than **(2)** quarter-credit physical education courses through this program.
 - h. Any approved waiver of the physical education graduation requirement will not apply to the student's overall GPA.
 - i. PE Waiver Form must be completed by student or parent and submitted to the high school principal no later than 60 calendar days after the completion of the activity.

Alternative Condition for Graduation

As an alternative to the requirement that a student successfully complete all of Ohio's required graduation tests in order to be eligible for a high school diploma, a student who has successfully completed all but one of the tests may be awarded a diploma, if all alternative conditions for graduation are met, per state statute (O.R.C. 3313.615 and Procedure 8.22a).

Accelerated Graduation

The Findlay City Schools Board of Education believes that four years of high school are valuable and important for most students. However, the Board acknowledges that some students seek to pursue personal education goals that include graduation from high school at an earlier date than their designated class. If a student desires to graduate from Findlay High School in three years, the following procedure is required:

- 1) A letter of request to graduate at the end of the third year must be submitted by the student during the second semester of the sophomore year. Exceptions to this deadline must be approved by the high school principal. The reasons for this request must be included.
- 2) A letter from the student's parents indicating their approval and permitting the scheduling of necessary course for graduation at the completion of the third year of school.
- 3) A statement from a guidance counselor stating that the requirements for graduation can be realistically achieved by the end of the third year in school.
- 4) The student must meet all state and local graduation requirements.
- 5) Normally, changes in a student's schedule to accommodate accelerated graduation will occur only at the start of each semester.
- 6) Requests for accelerated graduation will be considered by a committee consisting of the principal, counselor, parent or legal guardian, and the student. The committee will forward this information and a recommendation to the Superintendent.
- 7) A student who completes the requirements for accelerated high school graduation will participate in the graduation ceremonies with the class graduating in the year in which he or she completes the district's requirements for high school graduation.

Graduation Requirements Met

Except as provided for under IDEA, once a diploma has been issued eligibility to attend school has ended.

Revised 5/14/01

Revised 5/9/05

Adopted 8/28/06

Adopted 5/29/07

Adopted 4/14/08

Adopted 8/24/09

Adopted 4/25/2011

Revised 1/9/2012

Reviewed 7/12/2012

Revised 8/28/2012

Board of Education Policy
Findlay City School District
Revised 10/16/2012
Adopted 11/14/2012
Reviewed 6/11/2014
Revised 12/15/2014
Revised 2/16/2015
Revised 4/13/2015
Revised 8/8/2016
Revised 10/17/2016

8.22