

The Board of Education Meeting Minutes
October 19, 2015

The Board of Education of Findlay City Schools met in regular session at 5:25 PM in the Millstream Cafe.

President Dysinger called the meeting to order. Present were: Mrs. Dysinger, Mrs. Lockard, Mr. Pochard, and Assistant Superintendent Mr. Roth, Treasurer Mr. Barnhart and Superintendent Mr. Kurt.

Mrs. Robertson arrived at 5:30pm
Dr. Siebenaler Wilson arrived at 5:31pm

2015-010-008 Approval of Minutes

It was motioned by Mr. Pochard, seconded by Mrs. Lockard to approve the regular meeting minutes from October 5, 2015.

Roll call: Mr. Pochard, aye; Mrs. Lockard, aye; Mrs. Dysinger, aye. President Dysinger declared the motion carried.

2015-010-009 Consent Items (A-H)

It was motioned by Mr. Pochard, seconded by Mrs. Lockard to approve consent items A-H.

CERTIFICATED PERSONNEL

A. 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. Correction to September 14, 2015 Agenda

Judith Alfred, High School Math Tutor @ \$17.00/hour
From: 25 hours per week
To: 29 hours per week

2. Supplemental Duty Assignments – Certificated Personnel for 2015-2016 School Year

Jessica Foster Just Say No Advisors - Chamberlin Hill @ \$1,041.87
Andrea Suter Just Say No Advisors - Chamberlin Hill @ \$1,041.87

3. Volunteer – 2015-2016 Certified Club Advisors/Helpers

Al Bell – We the People Volunteer
Tim Ervin – Dance Team Volunteer
Joyce Pippert – Dance Team Volunteer
Dianna Schweinfurth – We the People Volunteer
Dianna Schweinfurth – PAST (Save Johnson's Island) Volunteer

CLASSIFIED PERSONNEL

B. Reclassification

Amy Baker
From: Substitute Bus Driver @ \$15.00/hour
To: Bus Driver, Step 1 @ \$15.56/hour
Effective: November 17, 2015

Deborah Scales
From: Jacobs School Nurse (Job Sharing) @ \$22.19 per hour (time to be covered by Charmaine Ajala)
To: Substitute School Nurse @ \$19.23 per hour
Effective: September 30, 2015

C. Appointments

The assistant 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. Attendance Aide

Stephanie Getui (Attendance Aide, High School)
Rate of pay: Step 1 @ \$12.89/ hour
Effective: October 20, 2015

2. 2015-2016 Findlay Learning Center Flexible Instructional Assistants @ \$22.01/hr

Susan Blackburn for 15 hrs/week effective October 14, 2015

3. Noon Hour Monitor @ \$9.57/hr

David Cusick - Glenwood
Nicki Maxwell – Jacobs

4. Substitute and/or Per Diem Employees

Scott Clark –Substitute Custodian @ \$10.83/hour
Annette Lutz – Wilson Vance Substitute Noon Hour Monitor @ \$9.57/hour
Stephanie Yu – Substitute School Nurse @ \$19.23/hour

5. Volunteer – 2015-2016 Classified Club Advisors/Helpers

Garth Brown – FFE Equipment Truck Driver
Rob Crow – FFE Equipment Truck Driver

D. FDA 2014-2015 Annual Report

The superintendent recommends the approval of the 2014-2015 FDA Annual Report be accepted as shown in **EXHIBIT A.**

E. Monthly Report

The treasurer recommends approval of the September 2015 monthly report as shown in **EXHIBIT B.**

F. FY16 First Quarterly Report

The treasurer recommends approval of the FY16 First Quarterly Report as shown in **EXHIBIT C.**

G. Employability Summit

The superintendent recommends approval of his attendance at the Employability Summit, McLane Tour and meetings in Ozark, Missouri with Work Force Development on October 21-23, 2015.

H. Out of State Travel

The superintendent recommends approval for:

- Erin Hemmelgarn to travel to New Jersey on October 22, 2015 and October 23, 2015 for a PE and Health Conference.
- FHS Baseball team to travel to Greenville, SC from Monday, March 28, 2016 - Saturday, April 2, 2016.
- Chris Gott and Sheila Bloom to travel to Minneapolis, Minnesota on November 16, 2015 for software training.

Roll call: Mr. Pochard, aye; Mrs. Lockard, aye; Mrs. Dysinger, aye. President Dysinger declared the motion carried.

At this time all building principals gave a brief presentation on each of their buildings.

2015-010-011 Executive Session

It was motioned by Dr. Siebenaler Wilson, seconded by Mrs. Robertson to go into executive session at 7:10 pm to discuss employment of personnel.

Roll call: Dr. Siebenaler Wilson, aye; Mrs. Robertson, aye; Mrs. Dysinger, aye; Mrs. Lockard, aye; Mr. Pochard, aye. President declared to motion carried.

2015-010-012 Adjournment

It was motioned by Dr. Siebenaler Wilson, seconded by Mrs. Robertson to adjourn the meeting at 7:45 pm.

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

President

Treasurer

To be read and approved on November 16, 2015

State Report Card

Findlay Digital Academy is classified as a dropout/recovery school and our measures are indicated on the charts below. Findlay Digital Academy received Exceeds Standards in all areas in the 13-14 school year, and graduated 78 students in the 14-15 school year. The Ohio Department of Education has not released any report card data for the 14-15 school year.

Go to our website at www.findlaydigitalacademy.org under Annual Reports to see the detailed report card.

Performance Standards

Findlay City Schools is required to monitor certain areas of performance of FDA.

Area	ODE Standard	13-14	14-15
ADM October Enrollment	None	156	145
Attendance Rate	93%	93.8%	93.35%

Area	13-14	14-15
Test Passage Rate	74.2%	NA**
AMO* Rating	83.3%	NA**
4 Year Graduation Rate	71.1%	NA**
5 Year Graduation Rate	56.7%	NA**
6 Year Graduation Rate	43.3%	NA**
7 Year Graduation Rate	40.4 %	NA**

*Annual Measurable Objectives **Not Available

Millstream

Findlay Digital Academy became a partner school of the Millstream Career Center during the 2014-15 school year. Twenty-five students participated in Millstream programs.

Post Secondary Educational Options

Findlay Digital Academy offers our students the opportunity to take college classes while enrolled in the academy. During 2014-2015 ---- students enrolled in PSEO 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
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**FINDLAY
DIGITAL ACADEMY**

Where Learning Fits You™

**2014-2015
Annual Report**

**Findlay Digital Academy
Board of Directors**

Ed Kurt
President

Linda Hamilton
Vice President

Kimberly Bash
Jeffrey Martin
Dr. Julie McIntosh
Bill O. Miller
Rev. Will Miller
Dr. Edie Wannemacher

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 District. 2014-2015 was our tenth-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 seventy-eight students in 2014-2015.

Financial Report

Income

FDA receives State Foundation Funding, State and Federal Grants, and Federal Title Funds. Below is a summary of our 2013-2014 income.

<u>Source</u>	<u>Amount</u>
State Foundation	\$984,475.34
Casino Revenue	8,286.09
Federal Title Grants	88,560.52
State Grants	1,800.00
Interest/Misc.	22,476.60
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Total Income	\$1,105,598.55

Expenses

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

Expenditures for 2013-2014 were:

Student Instructional Fees	\$303,217.19
Capital Expenditures	63,863.15
Admin/Fiscal Services	343,617.75
Purchased Services	45,446.67
Professional Dev.	12,284.83
Instructional Coaches	258,024.91
Supplies	36,665.20
Misc Expenses	0
EMIS Services	31,825.74
<hr/>	
Total Expenditures	\$1,094,945.44

Fiscal Audit

Findlay Digital Academy will have a fiscal audit performed for 2014-2015. All prior audits were 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 2014-2015 follows:

<u>Grade</u>	<u>Served</u>
9	35
10	53
11	73
12	93
<hr/>	
Total	254

Curriculum and Staff

Findlay Digital Academy offers a full 9-12 curriculum through a contract with TRECA Digital Academy in Marion, Ohio. TRECA provides all classes and teachers; 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 2015

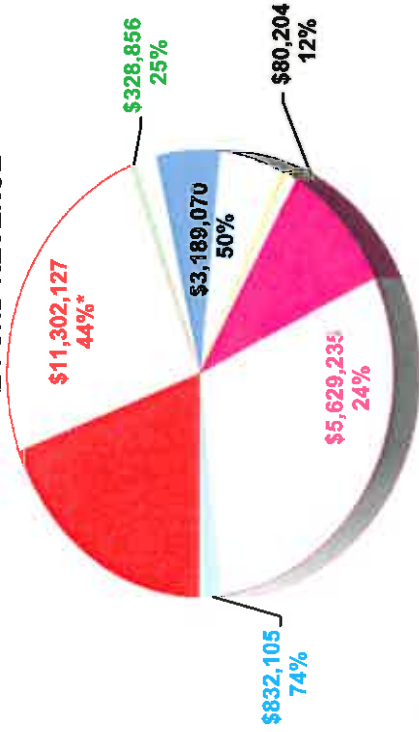
FUND	June 30, 2015	JUL-SEP	YTD % OF	JUL-SEP	YTD % OF	SEPTEMBER 30, 2015	OUTSTANDING	UNENCUMBERED	UNENCUMBERED	UNENCUMBERED
	CASH BALANCE	RECEIPTS	BUDGET	EXPENSES	BUDGET	CASH BALANCE	ENCUMBRANCES	BAL Sept 30, 2015	BAL Sept 30, 2014	BAL Sept 30, 2013
GENERAL	\$ 13,764,045	\$ 21,361,596	36.4%	\$ 14,484,790	23.4%	\$ 20,640,851	\$ 5,424,206	\$ 15,216,645 +	\$ 14,577,722	\$ 10,959,018
ASBESTOS LOAN/BONDS	863,204	1,490,861	36.7%	-	0.0%	2,354,066	-	2,354,066	2,360,932	2,088,194
PERM. IMPRV/MNT	931,539	894,299	39.7%	1,490,213	47.2%	335,625	293,290	42,335	727,958	1,821,759
2010 BOND PROCEEDS	171,672	116	0.0%	143,076	9.2%	28,712	264,552	(235,840)	168,138	208,710
FLOOD FUND	-	-	0.0%	-	0.0%	-	-	-	-	-
FOOD SERVICE	364,575	103,140	5.2%	315,088	15.0%	152,627	687,331	(534,704)	(534,357)	(510,678)
ENDOWMENTS & TRUST	1,200,470	6,025	1.6%	80,824	9.0%	1,125,670	565,250	560,420	827,479	774,984
OSFC BLDG PROJECT	2,964,459	2,558	5.1%	-	0.0%	2,967,017	26,354	2,940,663	2,516,738	2,667,135
NEW BLDG MAINTENANCE	2,125,461	-	0.0%	82,283	16.3%	2,043,177	208,673	1,834,505	1,767,515	1,667,234
MILLSTREAM	366,305	245,390	30.9%	180,199	20.6%	431,495	12,950	418,545	403,520	269,354
PUBLIC SUPPORT	121,883	51,973	61.1%	34,171	26.3%	139,685	20,737	118,948	111,954	97,766
FABSS	129,611	38,958	22.9%	39,843	24.0%	128,726	8,328	120,398	82,036	52,696
HEALTH INSURANCE	2,095,331	1,589,004	22.7%	1,678,235	22.1%	2,006,101	5,130	2,000,971	2,973,607	3,275,595
STUDENT ACTIVITIES	109,829	20,663	9.8%	8,211	3.8%	122,281	43,778	78,502	85,403	60,496
DISTRICT ACTIVITIES	343,572	170,622	34.1%	132,604	20.8%	381,591	80,317	301,274	252,193	258,646
AUXILIARY SRVCS	77,631	99,626	25.5%	106,332	24.4%	70,926	157,927	(87,001)	(115,485)	(126,718)
STATE GRANTS	106,941	5,722	3.8%	28,538	22.0%	84,126	512	83,613	1,459	6,825
FEDERAL GRANTS	53,242	746,702	20.6%	804,924	22.3%	(4,979)	89,883	(94,862)	(187,091)	(531,883)
OTHER MISC FUNDS	661,511	201,036	30.7%	212,182	20.8%	650,364	82,144	568,220	344,915	287,222
TOTALS	\$ 26,451,280	\$ 27,028,292	32.6%	\$ 19,821,512	22.2%	\$ 33,658,061	\$ 7,971,362	\$ 25,686,699	\$ 26,364,636	\$ 23,326,356

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

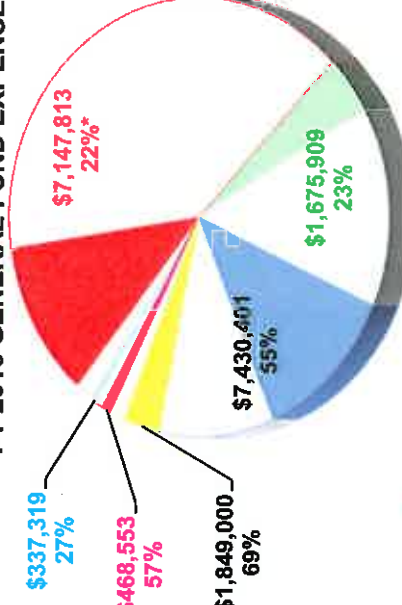
= funds related to OSFC building project for two (2) new middle schools and new Millstream Career Center

= Findlay After & Before School Sessions for K-5 with 4 locations including Liberty-Banton. 6:30 AM start & 6:00 PM end. \$7.50-13.50 per 2.5 hr session.

FY 2016 GENERAL FUND REVENUE



FY 2016 GENERAL FUND EXPENSE



*Pie percentages indicate estimated revenue received or budgeted expense spent/encumbered from each category. For example, 44% of FY16 estimated property tax revenue (red) has been received to date.

**Findlay City School District
Bank Reconciliation
2015
Month of September**

FUND BALANCES ON BOARD BOOKS

\$ 33,658,060.54

Bank Statement Balance

Fifth-Third Bank	1,009,720.50	
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	(465,718.42)	
Total Bank Balances		<u>561,429.08</u>

Investments

Fifth-Third Bank Securities 9/30/15	2,018,937.46	
Fifth-Third Bank - Main MaxSaver 9/30/15	4,755,800.89	
Fifth-Third Bank - State Share MaxSaver	-	
Fifth-Third Invested Bond Proceeds 9/30/15	3,110,416.04	
Citizens National - Money Market 9/30/15	5,884.89	
Multi-Bank Securities	19,427,143.02	
Other Bank CDs	3,747,795.07	
Keybank Money Market 9/30/15	18,105.83	
Star Ohio 9/30/15	5,848.49	
Total Investments		<u>33,089,931.69</u>


Adjustments

9/30 Common Remitter amount included in STAR balance	(5,469.50)
NSF checks (3)	275.50
Deposits in bank yet to be booked	(697.00)
Dental wire in transit (on books but still in bank)	12,590.77

Total Bank Balances and Investments after Adjustments

\$ 33,658,060.54

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



Michael T Barnhart, Treasurer

**Findlay City Schools Investments
Fiscal Year 2016**

Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value
<u>Fifth Third Securities</u>						
276,322	5th 3rd Govt MM fund Class A			0.010%	\$ 276,322.46	\$ 276,322.46
250,000	FANNIE MAE	10/7/2011	2/25/2016	2.000%	259,615.00	251,850.00
180,000	FHLB NOTE	5/17/2013	1/30/2018	0.950%	180,000.00	179,429.40
240,000	Capital One Bank CD	6/24/2015	6/25/2018	1.550%	240,000.00	238,236.00
113,000	Barclays Bank CD, Delaware	7/23/2014	7/23/2019	2.100%	113,000.00	112,985.31
300,000	FHLB NOTE	4/17/2015	4/17/2020	1.250%	300,000.00	300,132.00
400,000	FREDDIE MAC	4/29/2015	4/29/2020	1.000%	400,000.00	400,284.00
250,000	FREDDIE MAC	9/30/2015	9/30/2020	1.000%	250,000.00	250,377.50
Sub-total Fifth Third					\$ 2,018,937.46	\$ 2,009,616.67
<u>Miscellaneous Banks</u>						
145,000	First Federal CD (1 of 2)	6/14/2012	6/13/2016	0.750%	145,000.00	
100,000	Old Fort Bank CD (1 of 2)	7/28/2011	7/28/2016	2.030%	100,000.00	
100,000	First Federal CD (2 of 2)	8/2/2011	7/29/2016	1.990%	100,000.00	
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	
245,000	First Business Bank CD, Wisconsin	3/21/2014	3/21/2019	1.650%	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	
Sub-total First Federal					\$ 3,747,795.07	
<u>Multi-Bank Securities</u>						
249,000	Citizens Banking CD, Sandusky	8/22/2014	2/22/2017	1.000%	249,000.00	
150,000	Signature Bank CD, Toledo (1 or 2)	6/21/2012	4/21/2017	1.000%	150,000.00	
98,000	Signature Bank CD, Toledo (2 or 2)	8/17/2012	8/17/2017	1.000%	98,000.00	
950,000	Federal Farm Credit Bank	9/5/2012	9/5/2017	0.990%	950,000.00	
950,000	FHLB Note	9/18/2012	9/18/2017	1.000%	950,000.00	
248,000	JP Morgan Chase CD, Columbus	2/19/2013	2/19/2018	1.125%	248,000.00	
125,000	First Merit Bank	9/23/2015	2/21/2018	1.200%	125,135.62	
950,000	Freddie Mac	3/26/2013	3/26/2018	1.000%	950,000.00	
900,000	Fannie Mae	3/27/2013	3/27/2018	1.100%	900,000.00	
950,000	FHLB Note	4/2/2013	4/2/2018	1.040%	950,000.00	
705,000	FHLB Note	4/16/2013	4/16/2018	1.100%	705,000.00	
950,000	Freddie Mac	4/25/2013	4/25/2018	1.150%	950,000.00	
750,000	Fannie Mae	5/15/2013	5/15/2018	1.010%	750,000.00	
249,000	CF Bank CD, Fairlawn, 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	
148,000	Sutton Bank, Attica CD (2 of 2)	8/20/2013	8/20/2018	1.700%	148,000.00	
247,000	Third Federal CD, Cleveland	4/17/2014	4/17/2019	1.800%	247,000.00	
150,000	Ohio Valley Bank CD (2 of 2)	7/24/2014	7/23/2019	1.800%	150,007.40	
950,000	Fannie Mae	1/30/2015	1/29/2020	1.700%	950,000.00	
950,000	Federal Farm Credit Bank	2/11/2015	2/11/2020	1.730%	950,000.00	
950,000	Fannie Mae	2/13/2015	2/13/2020	1.875%	950,000.00	
950,000	FHLB Note	3/16/2015	3/16/2020	1.920%	950,000.00	
950,000	Federal Farm Credit Bank	4/13/2015	4/13/2020	1.680%	950,000.00	
950,000	Freddie Mac	4/24/2015	4/24/2020	1.625%	950,000.00	
310,000	FHLB Note	4/28/2015	4/28/2020	1.700%	310,000.00	
600,000	Fannie Mae	5/20/2015	5/20/2020	1.750%	600,000.00	
950,000	Federal Farm Credit Bank	8/7/2015	8/4/2020	1.940%	950,000.00	
950,000	Federal Farm Credit Bank	9/22/2015	9/22/2020	1.860%	950,000.00	
950,000	Freddie Mac	9/30/2015	9/30/2020	1.250%	950,000.00	
950,000	Freddie Mac	9/30/2015	9/30/2020	1.375%	950,000.00	
Sub-total Multi-Bank Securities					\$ 19,427,143.02	
<u>Liquid Investment Accounts</u>						
	Citizens National MM			0.031%	5,884.89	9/30/2015
	Fifth Third Main MaxSaver			0.250%	4,755,800.89	9/30/2015
	Fifth Third State Share MaxSaver			0.000%	-	9/30/2015
	KeyBank MM Savings			0.001%	18,105.83	9/30/2015
	StarOhio			0.130%	5,848.49	9/30/2015
GRAND TOTAL INVESTMENTS					\$ 29,979,515.65	

as prepared by
Mike Barnhart
10/2/2015

**Findlay City Schools Bond Proceed Investments
Fiscal Year 2016**

Par Amount	Type	Issued Date	Maturity Date	Interest Rate	Cost Basis	Market Value
Fifth Third Securities (2010 Bond Proceeds)						
576,326	5th 3rd Govt MM fund Class A			0.010%	\$ 576,325.88	\$ 576,325.88
800,000	Freddie Mac	1/16/2014	6/29/2017	1.000%	799,457.66	805,456.00
245,000	GE Capital Bank Retail CD	6/13/2014	6/13/2018	1.600%	245,000.00	244,735.40
245,000	Ally Bank CD		10/1/2018	1.700%	245,000.00	244,919.15
245,000	Synchrony Bank CD	6/13/2014	6/13/2019	2.000%	245,000.00	245,166.60
245,000	BMW Bank CD, Salt Lake	7/23/2014	6/20/2019	1.950%	244,632.50	245,205.80
245,000	Barclays Bank CD, Delaware	7/23/2014	7/23/2019	2.100%	245,000.00	244,968.15
10,000	American Express Bank CD, Ut	7/24/2014	7/24/2019	2.000%	10,000.00	10,002.00
500,000	Fannie Mae	4/28/2015	4/28/2020	1.500%	500,000.00	500,740.00
Total of Invested 2010 Bond Proceeds						\$ 3,110,416.04
						\$ 3,117,518.98

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
13,764,044.88	3,895,017.19	21,361,595.66	5,347,632.89	14,484,789.88	20,640,850.66	5,424,205.74	15,216,644.92
TOTAL FOR Fund 002 - BOND RETIREMENT:							
863,204.37	192,709.39	1,490,861.30	0.00	0.00	2,354,065.67	0.00	2,354,065.67
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
931,538.64	114,692.80	894,298.70	547,460.81	1,490,212.55	335,624.79	293,290.19	42,334.60
TOTAL FOR Fund 004 - BUILDING:							
171,672.28	0.08	115.78	92,314.00	143,075.74	28,712.32	264,552.08	235,839.76-
TOTAL FOR Fund 006 - FOOD SERVICE:							
364,575.41	45,916.46	103,140.19	162,321.19	315,088.38	152,627.22	687,331.47	534,704.25-
TOTAL FOR Fund 007 - SPECIAL TRUST:							
539,651.71	1,985.00	6,025.00	50,283.23	61,491.23	484,185.48	565,250.31	81,064.83-
TOTAL FOR Fund 008 - ENDOWMENT:							
660,817.92	0.00	0.00	0.00	19,333.00	641,484.92	0.00	641,484.92
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
336,776.45	23,066.23	125,064.97	37,411.29	140,256.05	321,585.37	47,093.17	274,492.20
TOTAL FOR Fund 010 - CLASSROOM FACILITIES:							
2,964,458.54	8.22	2,558.47	0.00	0.00	2,967,017.01	26,353.67	2,940,663.34
TOTAL FOR Fund 011 - ROTARY-SPECIAL SERVICES:							
80,571.95	7,817.95	11,257.73	16,986.52	24,223.84	67,605.84	30,889.55	36,716.29
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
366,304.78	23,539.39	245,390.00	89,536.38	180,199.33	431,495.45	12,949.99	418,545.46
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
121,882.57	44,668.65	51,973.13	24,409.33	34,170.92	139,684.78	20,736.51	118,948.27
TOTAL FOR Fund 019 - OTHER GRANT:							
238,681.84	6,468.00	65,971.19	23,736.94	45,725.13	258,927.90	4,161.41	254,766.49
TOTAL FOR Fund 020 - SPECIAL ENTERPRISE FUND:							
129,611.20	17,841.39	38,958.17	16,967.29	39,843.07	128,726.30	8,328.02	120,398.28
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
5,480.78	0.00	1,258.20-	1,977.30	1,977.30	2,245.28	0.00	2,245.28
TOTAL FOR Fund 024 - EMPLOYEE BENEFITS SELF INS.:							
2,095,331.39	581,348.51	1,589,003.97	563,701.04	1,678,234.52	2,006,100.84	5,129.75	2,000,971.09

Date: 10/02/2015
Time: 9:14 am

FINDLAY CITY SCHOOLS
Financial Report by Fund

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Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
26,451,280.02	5,122,439.29	27,028,292.33	7,367,666.99	19,821,511.81	33,658,060.54	7,971,361.94	25,686,698.60

GRAND TOTALS:

Fnd Rcpt	Sec	Subjct	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
001	1111	0000	000000	REAL ESTATE TAX	25,785,519.00	11,302,126.95	.00	14,483,392.05	43.8%
001	1122	0000	000000	PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
001	1211	0000	000000	TUITION - PARENTS - REGULAR	.00	.00	.00	.00	0.0%
001	1221	0000	000000	TUITION - OTHER DISTRICTS - REGULAR	85,000.00	56,654.04	8,000.00	28,345.96	66.7%
001	1221	0006	000000	JV50 SB14 SF-14	.00	.00	.00	.00	0.0%
001	1222	0000	000000	TUITION - PARENTS - SUMMER SCHOOL	28,000.00	172.50	5.00	27,827.50	0.6%
001	1222	0000	000000	TUITION - PARENTS - BAND SUMMER SCHOOL	.00	.00	.00	.00	0.0%
001	1223	0000	000000	TUITION - OTHER DISTRICTS - SPECIAL ED	500,000.00	23,377.17	.00	476,622.83	4.7%
001	1224	0000	000000	TUITION - OTHER DISTRICTS - VOCATIONAL	80,000.00	.00	.00	80,000.00	0.0%
001	1227	0000	000000	FOUNDATION - OPEN ENROLLMENT	1,300,000.00	328,855.54	108,931.76	971,144.46	25.3%
001	1410	0000	000000	INTEREST ON INVESTMENTS	120,000.00	79,732.46	36,639.54	40,267.54	66.4%
001	1710	0000	000000	old	.00	.00	.00	.00	0.0%
001	1740	0000	000000	PARKING FEES - FHS	10,000.00	5,787.60	2,011.60	4,212.40	57.9%
001	1810	0000	000000	RENTAL SCHOOL PROPERTY	35,000.00	4,144.00	400.00	30,856.00	11.8%
001	1820	0000	000000	GIFTS & DONATIONS	4,000.00	.00	.00	4,000.00	0.0%
001	1820	0001	000000	DONATIONS - WEIGHTROOM PLEDGES (CLOSED	.00	.00	.00	.00	0.0%
001	1820	0002	000000	DONATIONS - DONNELL CAPITAL PROJECTS	.00	.00	.00	.00	0.0%
001	1832	0000	000000	CONTRACTED SERVICES-HCSC	.00	.00	.00	.00	0.0%
001	1833	0001	000000	WORKSHOP - CUSTOMER PROJECTS	.00	.00	.00	.00	0.0%
001	1880	0000	000000	TIF REFUNDS OR P.I.L.O.T.	120,000.00	58,736.89	.00	61,263.11	48.9%
001	1890	0000	000000	MISC. REVENUE & FINES	275,000.00	115,202.56	2,977.27	159,797.44	41.9%
001	1890	0000	000000	JACOBS BREAK IN NOV. 2010	.00	.00	.00	.00	0.0%
001	1890	0001	000000	CHASE COMMISSION XCHASE	5,000.00	6,635.37	.00	1,635.37-	132.7%
001	1933	0000	000000	SALE AND LOSS OF ASSETS [SM1-02.060]	9,000.00	.00	.00	9,000.00	0.0%
001	3110	0000	000000	SCHOOL FOUNDATION - UNRESTRICTED AID	20,664,068.00	4,110,002.65	1,344,215.46	16,554,065.35	19.9%
001	3110	0002	000000	SPECIAL EDUCATION ALLOWANCE	751,897.00	200,683.18	250,842.30	738,441.79-	0.0%
001	3110	0005	000000	TRANSPORTATION ALLOWANCE	.00	.00	68,217.65	551,213.82	26.7%
001	3110	0006	000000	DPIA ALLOWANCE	.00	.00	.00	.00	0.0%
001	3110	0008	000000	OTHER ADJUSTMENTS (VOC & SPEC. ED)	1,500,000.00	385,096.40	128,251.20	1,114,903.60	25.7%
001	3110	0009	000000	PARITY AID	.00	.00	.00	.00	0.0%
001	3110	2006	000000	LG. GROUP INTERVENTION (INCLUDES CHARGE	.00	.00	.00	.00	0.0%
001	3130	0000	000000	ROLLBACK & HOMESTEAD EXEMPTION B4 APRI	.00	.00	.00	.00	0.0%
001	3131	0000	000000	10% AND 2.5% ROLLBACK	2,200,000.00	1,095,462.68	1,095,462.68	1,104,537.32	49.8%
001	3132	0000	000000	HOMESTEAD EXEMPTIONS	737,938.00	371,872.25	371,872.25	366,065.75	50.4%
001	3133	0000	000000	\$10,000 PERSONAL PROPERTY TAX EXEMPTIO	.00	.00	.00	.00	0.0%
001	3134	0000	000000	ELECTRIC DEREGULATION PROP TAX REPLACE	.00	.00	.00	.00	0.0%
001	3135	0000	000000	TANGIBLE PERSONAL PROPERTY TAX LOSS	3,473,342.00	1,721,734.82	.00	1,751,607.18	49.6%
001	3139	0000	000000	OTHER PROPERTY TAX ALLOCATIONS	.00	.00	.00	.00	0.0%
001	3190	0000	000000	CASINO REVENUE	270,000.00	136,786.55	.00	133,213.45	50.7%
001	3190	0002	000000	SUMMER SCHOOL OPERATION EXTEND REIMBUR	.00	.00	.00	.00	0.0%
001	3190	0003	000000	FIXED RATE ADJUSTMENT FOUNDATION (SB3	.00	.00	.00	.00	0.0%
001	3190	0006	000000	TUITION FROM OTHER DISTRICTS	.00	.00	.00	.00	0.0%
001	3210	0000	000000	STATE REIM SUMMER SCHOOL [SM1-1.04]	.00	.00	.00	.00	0.0%
001	3211	0000	000000	ECONOMIC DISADVANTAGED FUNDING	112,673.42	112,673.42	37,484.16	112,673.42-	0.0%
001	3219	0000	000000	SPEC ED REIMBURSEMENT - FOUNDATION	85,000.00	.00	.00	85,000.00	0.0%

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 2015
 FINDLAY CITY SCHOOLS

Fnd Rpt	Sec	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
001	3219	0004	000000	000 VOCATIONAL ALLOWANCE	321,503.00	82,337.21	30,749.95	239,165.79	25.6%
001	4120	1994	190000	000 FEDERAL MEDICAID (CAFS) [SM1-1.06]	200,000.00	155.48	.00	199,844.52	0.1%
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	15,000.00	15,000.00	.00	.00	100.0%
001	5300	0000	000000	000 REFUND OF PRIOR YR EXPEND [SM1-02.060]	60,000.00	409,924.15	408,956.37	349,924.15-	683.2%
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 Sec 0057 Totals					58,635,267.00	21,361,595.66	3,895,017.19	37,273,671.34	36.4%
001	1410	9145	000000	000 MS FLOWER FUND	.00	.00	.00	.00	0.0%
** Fund 001 Sec 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 Sec 9194 Totals					.00	.00	.00	.00	0.0%
001	1890	9195	000000	000 BWC REFUND	.00	.00	.00	.00	0.0%
** Fund 001 Sec 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 DMO090 - 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 Sec 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 DRO087 - 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 Sec 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%

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 2015
FINDLAY CITY SCHOOLS

Fnd Rcpt	Sec	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
** Fund 002 Sec 9095 Totals					.00	.00	.00	.00	0.0%
002	1111	9123	000000	000 2010 BONDS REAL PROPERTY PROCEEDS	3,247,364.00	1,292,788.51	.00	1,954,575.49	39.8%
002	1880	9123	000000	000 BOND SHARE OF T.I.F. OR P.I.L.O.T	.00	5,363.40	.00	5,363.40-	0.0%
002	3131	9123	000000	000 10% & 2.5% ROLLBACKS	.00	143,875.90	143,875.90	143,875.90-	0.0%
002	3132	9123	000000	000 HOMESTEAD EXEMPTIONS	.00	48,833.49	48,833.49	48,833.49-	0.0%
002	4110	9123	000000	000 PART OF 35% INTEREST SUBSIDY FROM FEDS	820,000.00	.00	.00	820,000.00	0.0%
** Fund 002 Sec 9123 Totals					4,067,364.00	1,490,861.30	192,709.39	2,576,502.70	36.7%
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 Sec 0000 Totals					.00	.00	.00	.00	0.0%
003	1111	9030	000000	000 P.I. REAL ESTATE TAX	1,929,032.00	767,832.79	.00	1,161,199.21	39.8%
003	1122	9030	000000	000 P.I. PERSONAL PROPERTY TAX	.00	.00	.00	.00	0.0%
003	1410	9030	000000	000 PERMANENT IMPROVEMENT - INTEREST	.00	.00	.00	.00	0.0%
003	1820	9030	000000	000 PERMANENT IMPROVEMENT - DONATIONS	.00	.00	.00	.00	0.0%
003	1880	9030	000000	000 PI SHARE OF T.I.F. OR P.I.L.O.T	.00	3,164.11	.00	3,164.11-	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	85,629.15	85,629.15	85,629.15-	0.0%
003	3132	9030	000000	000 HOMESTEAD REIMBURSEMENT FOR PI LEVY	.00	29,063.65	29,063.65	29,063.65-	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 Sec 9030 Totals					1,929,032.00	885,689.70	114,692.80	1,043,342.30	45.9%
003	1410	9031	000000	000 PERMANENT IMPROVEMENT - INTEREST	.00	.00	.00	.00	0.0%
003	1820	9031	000000	000 PERMANENT IMPROVEMENT - DONATIONS	.00	8,609.00	.00	8,609.00-	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	321,000.00	.00	.00	321,000.00	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 Sec 9031 Totals					321,000.00	8,609.00	.00	312,391.00	2.7%
003	1410	9032	000000	000 INTEREST ON MARATHON DONATION	.00	.00	.00	.00	0.0%
003	1820	9032	000000	000 2014 DONATION FROM MARATHON	.00	.00	.00	.00	0.0%

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 2015
 FINDLAY CITY SCHOOLS

End Rcpt	Scc	Subject	OPU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	FYTD Balance Receivable	Pct. Rcvd
** Fund 003 Scc 9032 Totals					.00	.00	.00	.00	0.0%
003	1410	9039	000000	CENTRAL AUDITORIUM - INTEREST	.00	.00	.00	.00	0.0%
003	1810	9039	000000	CENTRAL AUDITORIUM - RENTAL INCOME	.00	.00	.00	.00	0.0%
003	1820	9039	000000	CENTRAL AUDITORIUM - DONATIONS	.00	.00	.00	.00	0.0%
** Fund 003 Scc 9039 Totals					.00	.00	.00	.00	0.0%
004	1940	9040	000000	HB 264 ENERGY CONSERVATION LOAN PROCEE	1,500,000.00	.00	.00	1,500,000.00	0.0%
** Fund 004 Scc 9040 Totals					1,500,000.00	.00	.00	1,500,000.00	0.0%
004	1410	9123	000000	INTEREST ON BOND PROCEEDS LFI PORTION	.00	115.78	.08	115.78-	0.0%
004	1911	9123	000000	PREMIUM OF 2/4/10 SALE OF BONDS	.00	.00	.00	.00	0.0%
004	1921	9123	000000	2010 SALE OF BONDS	.00	.00	.00	.00	0.0%
** Fund 004 Scc 9123 Totals					.00	115.78	.08	115.78-	0.0%
004	1410	9789	000000	INTEREST ON BOND PROCEEDS OUTSIDE PROJ	.00	.00	.00	.00	0.0%
004	5100	9789	000000	TRANSFER IN FROM 004-9123	.00	.00	.00	.00	0.0%
** Fund 004 Scc 9789 Totals					.00	.00	.00	.00	0.0%
006	1410	9060	000000	FOOD SERVICE - INTEREST	2,000.00	.00	.00	2,000.00	0.0%
006	1511	9060	000000	FOOD SERVICE - BREAKFAST	15,000.00	1,775.38	1,097.79	13,224.62	11.8%
006	1512	9060	000000	FOOD SERVICE - LUNCHES	300,000.00	66,733.85	27,163.09	233,266.15	22.2%
006	1522	9060	000000	FOOD SERVICE - ADULT LUNCHES	12,000.00	1,714.05	1,062.70	10,285.95	14.3%
006	1559	9060	000000	FOOD SERVICE - SPECIAL FUNCTIONS	120,000.00	5,438.28	1,568.76	114,561.72	4.5%
006	1590	9060	000000	FOOD SERVICE - ALA CARTE AND MILK	140,000.00	21,803.32	15,024.12	118,196.68	15.6%
006	1890	9060	000000	FOOD SERVICE - MISC. PMTS	500.00	.00	.00	500.00	0.0%
006	3213	9060	000000	FOOD SERVICE - STATE SUBSIDY	20,000.00	3,571.02	.00	16,428.98	17.9%
006	3213	9060	000000	FOOD SERVICE - STATE BREAKFAST SUBSIDY	6,000.00	.00	.00	6,000.00	0.0%
006	4120	9060	000000	FOOD SERVICE - FEDERAL SUBSIDY	925,000.00	2,104.29	.00	922,895.71	0.2%
006	4120	9060	000000	FOOD SERVICE - FEDERAL BREAKFAST SUBSI	175,000.00	.00	.00	175,000.00	0.0%
006	5210	9060	000000	FOOD SERVICE - ADVANCES IN	.00	.00	.00	.00	0.0%
006	5300	9060	000000	REFUND OF PRIOR YEAR EXPENDITURES	284,500.00	.00	.00	284,500.00	0.0%
** Fund 006 Scc 9060 Totals					2,000,000.00	103,140.19	45,916.46	1,896,859.81	5.2%

Grand Total All Funds 68,452,663.00 23,850,011.63 4248,335.92 44,602,651.37 34.8%

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	15,765,235.34	1,291,058.43	3,666,944.48	2,235.34	12,096,055.52	23.3%
1200	SPECIAL INSTRUCTION - SALARY	4,391,993.00	468,801.83	1,153,083.31	.00	3,238,909.69	26.3%
1300	VOCATIONAL INSTRUCTION - SALARY	1,581,000.00	133,429.34	360,076.90	.00	1,220,923.10	22.8%
1900	GENERAL OTHER INSTRUCTION PERSONAL SE	265,000.00	8,387.16	99,312.84	.00	364,312.84	37.5%
2100	PUPIL SUPPORT SERVICES - SALARY	1,612,000.00	138,933.70	337,517.41	.00	1,274,482.59	20.9%
2200	STAFF SUPPORT SERVICES - SALARY	990,000.00	93,164.73	185,566.80	.00	804,433.20	18.7%
2400	ADMINISTRATIVE - SALARY	2,485,000.00	188,002.01	616,497.43	.00	1,868,502.57	24.8%
2500	FISCAL SERVICES - SALARY	368,000.00	30,191.92	92,443.56	.00	275,556.44	25.1%
2700	OPERATION & MAINT - SALARY	2,197,000.00	148,231.66	514,701.54	.00	1,682,298.46	23.4%
2800	TRANSPORTATION SERVICES - SALARY	1,290,000.00	107,102.45	274,265.26	.00	1,015,734.74	21.3%
2900	INFORMATIONAL SERVICES - SALARY	100,000.00	2,031.42	6,454.76	.00	93,545.24	6.5%
4100	ACADEMIC & SUBJECT - SALARY	115,000.00	92.50	1,387.50	.00	113,612.50	1.2%
4500	SPORTS - SALARY	564,000.00	11,244.62	35,951.86	.00	528,048.14	6.4%
4600	SCHOOL & PUBLIC - SALARY	60,000.00	.00	.00	.00	60,000.00	0.0%
	Fund 001/0000 Obj 100 Totals	31,784,228.34	2,620,671.77	7,145,577.97	2,235.34	24,636,415.03	
001/0000 200							
1100	REGULAR INSTRUCTION - FRINGE BENEFITS	5,389,695.18	421,279.72	1,197,080.18	92,821.48	4,099,793.52	22.2%
1200	SPECIAL INSTRUCTION - FRINGE BENEFITS	1,421,007.00	157,587.72	364,481.50	22,967.01	1,033,558.49	25.6%
1300	VOCATIONAL INSTRUCTION - FRINGE BENEF	540,500.00	42,922.13	119,270.89	5,741.77	415,487.34	22.1%
1900	GENERAL OTHER INSTRUCTION EMPLOYEES R	46,000.00	1,345.72	32,879.40	.00	78,879.40	71.5%
2100	PUPIL SUPPORT SERVICES - FRINGE BENEF	537,000.00	42,440.93	108,860.50	.00	428,139.50	20.3%
2200	STAFF SUPPORT SERVICES - FRINGE BENEF	606,642.81	28,448.33	72,780.44	1,842.81	532,019.56	12.0%
2400	ADMINISTRATIVE - FRINGE BENEFITS	1,134,041.26	87,596.44	280,261.44	.00	853,779.82	24.7%
2500	FISCAL SERVICES - FRINGE BENEFITS	184,800.00	12,661.03	44,402.97	.00	140,397.03	22.3%
2700	OPERATION & MAINT - FRINGE BENEFITS	1,177,000.00	71,701.46	262,082.07	750.00	914,167.93	22.3%
2800	TRANSPORTATION SERVICES - FRINGE BENE	531,000.01	38,907.90	122,653.19	.00	408,346.82	23.1%
2900	INFORMATIONAL SERVICES - FRINGE BENEF	35,000.00	767.60	2,863.71	.00	32,136.29	8.2%
4100	ACADEMIC & SUBJECT - FRINGE BENEF	21,100.00	13.47	207.92	.00	20,892.08	1.0%
4500	SPORTS - FRINGE BENEFITS	112,900.00	2,858.62	9,320.88	400.00	103,179.12	8.3%
4600	SCHOOL & PUBLIC - FRINGE BENEFITS	10,400.00	.00	.00	.00	10,400.00	0.0%
	Fund 001/0000 Obj 200 Totals	11,747,086.26	908,531.07	2,551,386.29	124,523.07	9,071,176.90	
001/0000 400							
1100	REGULAR INSTRUCTION - PURCHASED SERVI	1,110,663.94	82,723.72	117,254.93	874,760.33	118,648.68	10.6%
1200	SPECIAL INSTRUCTION - PURCHASED SERVI	355,760.75	23,979.21	27,738.49	262,428.81	65,593.45	7.8%
1300	VOCATIONAL INSTRUCTION - PURCHASED SE	314,651.60	17,293.10	33,101.77	117,010.55	164,539.28	10.5%
1900	OTHER INSTRUCTION - PURCHASED SERVICE	6,161,902.59	484,224.21	1,334,057.46	204,737.79	4,623,107.34	21.7%
2100	PUPIL SUPPORT SERVICES - PURCHASED SE	274,639.41	29,206.20	38,842.58	200,891.60	34,905.23	14.1%
2200	STAFF SUPPORT SERVICES - PURCHASED SE	272,385.03	1,551.23	68,655.27	5,214.57	198,515.19	25.2%
2300	BD OF EDUCATION - PURCHASED SERVICES	133,106.92	489.33	15,951.67	81,919.96	35,235.29	12.0%
2400	ADMINISTRATIVE - PURCHASED SERVICES	477,480.42	80,646.99	239,024.67	434,794.49	196,338.74	50.1%
2500	FISCAL SERVICES - PURCHASED SERVICES	141,033.51	8,566.21	19,739.50	32,469.92	88,824.09	14.0%
2700	OPERATION & MAINT - PURCHASED SERVICE	4,020,233.51	758,874.48	1,511,285.37	1,725,791.53	783,156.61	37.6%
2800	TRANSPORTATION SERVICES - PURCHASED S	93,600.00	3,458.81	16,601.03	30,476.32	46,522.65	17.7%
2900	INFORMATIONAL SERVICES - PURCHASED SE	30,000.00	.00	4,439.00	.00	25,561.00	14.8%
4100	GENERAL ACADEMIC/SUBJECT ORIENTED PUR	60,000.00	.00	.00	.00	60,000.00	0.0%

MANAGEMENT APPROPRIATION REPORT
 Processing Month: September 2015
 FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 001/0000 Obj: 400							
4500	SPORTS - PURCHASED SERVICES	79,000.00	1,575.16	2,167.03	4,500.00	72,332.97	2.7%
4600	SCHOOL & PUBLIC - PURCHASED SERVICES	15,000.00	1,312.63	1,805.86	2,224.92	10,969.22	12.0%
5300	ARCHITECT SERVICES - PURCHASED SERVIC	32,515.29	.00	7,222.70	15,292.59	10,000.00	22.2%
	Fund 001/0000 Obj 400 Totals	13,571,972.97	1,493,901.28	3,437,887.33	3,992,513.38	6,141,572.26	
001/0000 500							
1100	REGULAR INSTRUCTION - SUPPLIES	1,192,173.27	65,799.69	527,659.27	210,833.70	453,680.30	44.3%
1200	SPECIAL INSTRUCTION - SUPPLIES	38,138.68	3,609.24	10,317.00	7,660.58	20,161.10	27.1%
1300	VOCATIONAL INSTRUCTION - SUPPLIES	196,979.09	41,933.78	81,660.59	57,451.70	57,866.80	41.5%
1900	GENERAL OTHER INSTRUCTION SUPPLY/MATE	25,000.00	.00	.00	.00	25,000.00	0.0%
2100	PUPIL SUPPORT SERVICES - SUPPLIES	44,050.00	9,327.90	14,645.30	36,110.10	6,705.40	33.2%
2200	STAFF SUPPORT SERVICES - SUPPLIES	37,767.03	1,554.19	4,789.72	9,976.14	23,001.17	12.7%
2300	BD OF EDUCATION - SUPPLIES	1,000.00	.00	.00	.00	1,000.00	0.0%
2400	ADMINISTRATIVE - SUPPLIES	58,678.25	3,949.67	9,422.91	10,940.60	38,314.74	16.1%
2500	FISCAL SERVICES - SUPPLIES	14,118.46	534.68	797.94	7,865.97	5,454.55	5.7%
2700	OPERATION & MAINT - SUPPLIES	467,217.70	38,471.03	78,089.45	422,695.40	33,567.15	16.7%
2800	TRANSPORTATION SERVICES - SUPPLIES	611,435.57	22,149.57	58,208.63	299,875.09	253,351.85	9.5%
2900	INFORMATIONAL SERVICES - SUPPLIES	4,000.00	.00	.00	.00	4,000.00	0.0%
	Fund 001/0000 Obj 500 Totals	2,690,558.05	187,329.75	785,590.81	1,063,409.28	841,557.96	
001/0000 600							
1100	REGULAR INSTRUCTION - CAPITAL OUTLAY	303,386.75	154.59	34,264.63	11,147.04	257,975.08	11.3%
1200	SPECIAL INSTRUCTION - CAPITAL OUTLAY	12,000.00	.00	.00	.00	12,000.00	0.0%
1300	VOCATIONAL INSTRUCTION - CAPITAL OUTL	206,370.00	71,235.00	86,340.22	63,410.00	56,619.78	41.8%
2200	STAFF SUPPORT SERVICES - CAPITAL OUTL	10,742.28	143.98	490.93	2,069.94	8,181.41	4.6%
2400	ADMINISTRATIVE - CAPITAL OUTLAY	9,093.80	18,150.56	18,150.56	36,172.72	45,229.48	199.6%
2500	FISCAL SERVICES - CAPITAL OUTLAY	5,000.00	.00	.00	.00	5,000.00	0.0%
2700	OPERATION & MAINT - CAPITAL OUTLAY	273,008.65	7,100.00	94,630.00	64,908.65	113,470.00	34.7%
2800	TRANSPORTATION SERVICES - CAPITAL OUT	.00	.00	.00	24,033.00	24,033.00	0.0%
4100	GENERAL ACADEMIC/SUBJECT ORIENTED CAP	.00	13,500.00	13,500.00	19,435.00	32,935.00	0.0%
	Fund 001/0000 Obj 600 Totals	819,601.48	110,284.13	247,376.34	221,176.35	351,048.79	
001/0000 800							
2300	BD OF EDUCATION - MISC OBJECTS	88,150.00	3,106.00	17,380.86	16,484.32	54,284.82	19.7%
2400	ADMINISTRATIVE - MISC OBJECTS	500.00	.00	.00	.00	500.00	0.0%
2500	FISCAL SERVICES - MISC OBJECTS	703,750.00	18,683.00	292,011.39	.00	411,738.61	41.5%
2700	OPERATION & MAINT - MISC OBJECTS	30,000.00	4,427.50	4,445.50	3,464.00	22,090.50	14.8%
2800	TRANSPORTATION SERVICES - MISC OBJECT	1,000.00	.00	.00	.00	1,000.00	0.0%
4100	ACADEMIC & SUBJECT - MISC OBJECTS	27,920.00	698.39	3,133.39	400.00	24,386.61	11.2%
	Fund 001/0000 Obj 800 Totals	851,320.00	26,914.89	316,971.14	20,348.32	514,000.54	
001/0000 900							
7200	TRANSFERS TO OTHER FUNDS	100,000.00	.00	.00	.00	100,000.00	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%

MANAGEMENT APPROPRIATION REPORT
 Processing Month: September 2015
 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	414,500.00	.00	.00	.00	414,500.00	
** Fund 001 Scc 0000 Totals							
	6100 BOND RETIRE REPAYMENT OF DEBT REDEMPT	61,879,267.10	5,347,632.89	14,484,789.88	5,424,205.74	41,970,271.48	
002/9123 810							
	6100 BOND RETIRE REPAYMENT OF DEBT REDEMPT	1,245,000.00	.00	.00	.00	1,245,000.00	0.0%
Fund 002/9123 Obj 810 Totals							
	002/9123 820	1,245,000.00	.00	.00	.00	1,245,000.00	
	6100 BOND RETIRE REPAYMENT OF DEBT INTERES	2,766,150.00	.00	.00	.00	2,766,150.00	0.0%
Fund 002/9123 Obj 820 Totals							
	002/9123 820	2,766,150.00	.00	.00	.00	2,766,150.00	
** Fund 002 Scc 9123 Totals							
	003/9030 400	4,011,150.00	.00	.00	.00	4,011,150.00	
	5200 PERMANENT IMPROVEMENT - PURCHASED SER	.00	.00	14,400.00	.00	14,400.00-	0.0%
Fund 003/9030 Obj 400 Totals							
	003/9030 500	.00	.00	14,400.00	.00	14,400.00-	
	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	50,000.00	.00	.00	.00	50,000.00	0.0%
Fund 003/9030 Obj 500 Totals							
	003/9030 600	80,000.00	.00	.00	.00	80,000.00	
	1100 PERMANENT IMPROVEMENT - CAPITAL OUTLA	559,964.00	29,735.98	437,840.50	12,687.45	109,436.05	78.2%
	2600 PERM IMPROVE SUPPORT SERV-BUSINESS CA	60,000.00	3,131.05	3,131.05	5,650.00	51,218.95	5.2%
	4500 PERM IMPROVE SPORT ORIENTED ACTIVITY	22,700.00	1,920.00	1,920.00	9,620.00	11,160.00	8.5%
	5200 PERM IMPROVE SITE IMPROVEMENT CAPITAL	1,118,056.08	105,178.06	162,103.06	27,868.15	928,084.87	14.5%
Fund 003/9030 Obj 600 Totals							
	003/9030 900	1,760,720.08	139,965.09	604,994.61	55,825.60	1,099,899.87	
	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							
	** Fund 003 Scc 9030 Totals	1,874,741.08	139,965.09	619,394.61	55,825.60	1,199,520.87	
003/9031 400							
	2700 PERM IMPROVE OPERATION/MAINT OF PLANT	10,300.00	.00	.00	.00	10,300.00	0.0%
	5200 PERMANENT IMPROVEMENT - PURCHASED SER	7,400.00	4,903.12	7,400.00	.00	.00	100.0%
	5300 PERMANENT IMPROVEMENT - PURCHASED SER	9,000.00	.00	.00	.00	9,000.00	0.0%

MANAGEMENT APPROPRIATION REPORT
 Processing Month: September 2015
 FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 003/9031	Obj: 400						
	Fund 003/9031 Obj 400 Totals	26,700.00	4,903.12	7,400.00	.00	19,300.00	
003/9031	600						
1100	PERMANENT IMPROVEMENT - CAPITAL OUTLA	89,700.00	.00	.00	.00	89,700.00	0.0%
2800	PERM IMPROVE SUPPORT SERV-POPUL TRANS	24,000.00	.00	24,033.00	.00	33.00-	100.1%
5200	PERM IMPROVE SITE IMPROVEMENT CAPITAL	840,290.00	399,101.61	752,174.75	198,164.61	110,049.36-	89.5%
	Fund 003/9031 Obj 600 Totals	953,990.00	399,101.61	776,207.75	198,164.61	20,382.36-	
** Fund 003	Scc 9031 Totals	980,690.00	404,004.73	783,607.75	198,164.61	1,082.36-	
003/9032	400						
1100	PERM IMPROVE REG INSTRUCTION PURCHASE	.00	2,750.00	2,750.00	16,856.70	19,616.70-	0.0%
5300	PERM IMPROVE ARCHITECT/ENGINEERING PU	42,433.28	.00	.00	22,433.28	20,000.00	0.0%
	Fund 003/9032 Obj 400 Totals	42,433.28	2,750.00	2,750.00	39,299.98	383.30	
003/9032	600						
1100	PERM IMPROVE REG INSTRUCTION CAPITAL	224,973.78	740.99	84,460.19	.00	140,513.59	37.5%
5100	PERM IMPROVE SITE ACQUISITION CAPITAL	37,098.99	.00	.00	.00	37,098.99	0.0%
	Fund 003/9032 Obj 600 Totals	262,072.77	740.99	84,460.19	.00	177,612.58	
** Fund 003	Scc 9032 Totals	304,506.05	3,490.99	87,210.19	39,299.98	177,995.88	
2600	BUILDING SUPPORT SERV-BUSINESS CAPITA	1,500,000.00	.00	.00	.00	1,500,000.00	0.0%
	Fund 004/9123 Obj 600 Totals	1,500,000.00	.00	.00	.00	1,500,000.00	
** Fund 004	Scc 9123 Totals	1,500,000.00	.00	.00	.00	1,500,000.00	
004/9789	400						
2700	BUILDING OPERATION/MAINT OF PLANT PUR	2,850.00	.00	7,000.00	2,850.00	7,000.00-	245.6%
5300	BUILDING ARCHITECT/ENGINEERING PURCHA	16,606.00	1,970.00	14,616.00	1,990.00	.00	88.0%
	Fund 004/9789 Obj 400 Totals	19,456.00	1,970.00	21,616.00	4,840.00	7,000.00-	
004/9789	600						
2600	BUILDING SUPPORT SERV-BUSINESS CAPITA	3,800.00	.00	3,800.00	.00	.00	100.0%
5200	BUILDING SITE IMPROVEMENT CAPITAL OUT	24,556.08	.00	27,315.74	52,056.08	54,815.74-	111.2%
5500	BUILDING BLDG ACQUISITION/CONSTRUCT C	.00	90,344.00	90,344.00	207,656.00	298,000.00-	0.0%
	Fund 004/9789 Obj 600 Totals	28,356.08	90,344.00	121,459.74	259,712.08	352,815.74-	

MANAGEMENT APPROPRIATION REPORT
 Processing Month: September 2015
 FINDLAY CITY SCHOOLS

Func	Account Description	FYTD Appropriation	MTD Expended	FYTD Expended	Current Encumbered	Unencumbered Balance	FYTD %Exp
Fund: 004/9789 Obj: 600							
** Fund 004	Scc 9789 Totals	47,812.08	92,314.00	143,075.74	264,552.08	359,815.74-	
006/9060 100							
3100	FOOD SERVICES - SALARY	634,786.00	61,406.23	90,398.88	.00	544,387.12	14.2%
	Fund 006/9060 Obj 100 Totals	634,786.00	61,406.23	90,398.88	.00	544,387.12	
006/9060 200							
3100	FOOD SERVICES - FRINGE BENEFITS	225,371.00	19,675.69	41,297.65	100.00	183,973.35	18.3%
	Fund 006/9060 Obj 200 Totals	225,371.00	19,675.69	41,297.65	100.00	183,973.35	
006/9060 400							
3100	FOOD SERVICES - PURCHASED SERVICES	49,648.20	4,458.16	4,901.16	26,060.31	18,686.73	9.9%
	Fund 006/9060 Obj 400 Totals	49,648.20	4,458.16	4,901.16	26,060.31	18,686.73	
006/9060 500							
3100	FOOD SERVICES - SUPPLIES	859,190.00	76,781.11	130,658.44	657,171.16	71,360.40	15.2%
	Fund 006/9060 Obj 500 Totals	859,190.00	76,781.11	130,658.44	657,171.16	71,360.40	
006/9060 600							
3100	FOOD SERVICE FOOD SERV OPERATION CAPI	6,500.00	.00	47,832.25	4,000.00	45,332.25-	735.9%
	Fund 006/9060 Obj 600 Totals	6,500.00	.00	47,832.25	4,000.00	45,332.25-	
006/9060 800							
3100	FOOD SERVICES - MISC OBJECTS	2,000.00	.00	.00	.00	2,000.00	0.0%
	Fund 006/9060 Obj 800 Totals	2,000.00	.00	.00	.00	2,000.00	
006/9060 900							
7500	FOOD SERVICES - REFUND OF PRIOR YEARS	322,682.00	.00	.00	.00	322,682.00	0.0%
	Fund 006/9060 Obj 900 Totals	322,682.00	.00	.00	.00	322,682.00	
** Fund 006	Scc 9060 Totals	2,100,177.20	162,321.19	315,088.38	687,331.47	1,097,757.35	
Grand Total All Funds							
		72,698,343.51	6,149,728.89	16,433,166.55	6,669,379.48	49,595,797.48	

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

1st Quarter Reports

**Fiscal Year Ending
June 30, 2016**

**Submitted to Findlay Board of Education
By Mike Barnhart, Treasurer
October 2015**

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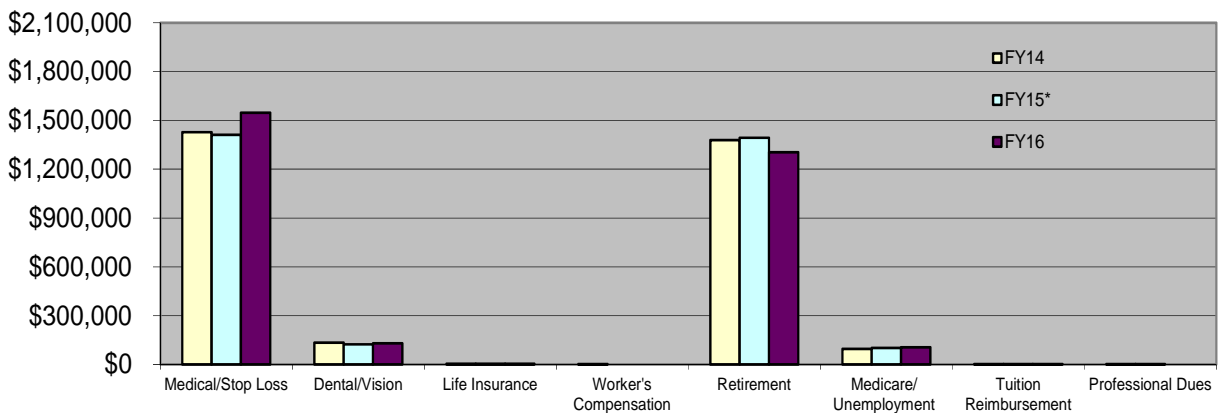
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Insurance & Fringe Benefits Report 1st Quarter

	1st Quarter Ended September 30			Fiscal Year Ended September 30		
	FY14	FY15*	FY16	FY14	FY15*	FY16
Administrative Costs						
Dental/Vision	\$ 4,963	\$ 5,017	\$ 5,032	\$ 4,963	\$ 5,017	\$ 5,032
Medical*	93,437	75,825	93,418	93,437	75,825	93,418
Board H S A Contribution	46,754	43,879	39,753	46,754	43,879	39,753
Total Administrative Costs	145,154	124,720	138,203	145,154	124,720	138,203
Stop Loss Insurance						
Specific and Aggregate*	150,145	110,228	203,136	150,145	110,228	203,136
Total Stop Loss Insurance	150,145	110,228	203,136	150,145	110,228	203,136
Insurance Costs						
Dental/Vision Claims	129,681	119,924	125,768	129,681	119,924	125,768
Medical Claims*	1,137,360	1,180,511	1,211,129	1,137,360	1,180,511	1,211,129
Total Insurance Costs	1,267,041	1,300,435	1,336,896	1,267,041	1,300,435	1,336,896
Life Insurance	4,025	4,021	4,336	4,025	4,021	4,336
Total Insurance Costs*	1,566,365	1,539,405	1,682,570	1,566,365	1,539,405	1,682,570
Other Fringe Benefits						
Worker's Compensation	36	-	-	36	-	-
Retirement Costs	1,379,005	1,392,613	1,303,582	1,379,005	1,392,613	1,303,582
Medicare Costs	95,707	101,292	106,567	95,707	101,292	106,567
Unemployment Claims	87	711	-	87	711	-
Tuition Reimbursement	2,343	2,667	2,323	2,343	2,667	2,323
Professional Dues	475	2,223	-	475	2,223	-
Total Other Fringe Benefits	1,477,653	1,499,507	1,412,472	1,477,653	1,499,507	1,412,472
Total Cost*	\$ 3,044,018	\$ 3,038,912	\$ 3,095,042	\$ 3,044,018	\$ 3,038,912	\$ 3,095,042

*FY

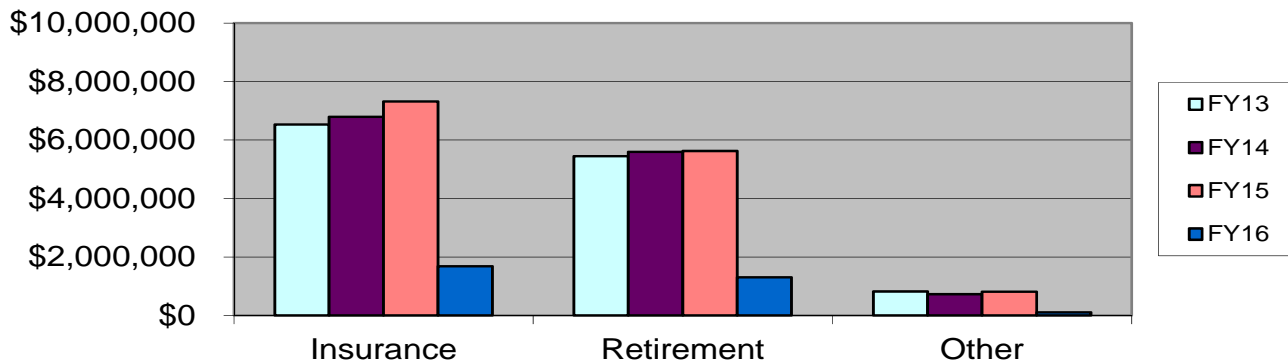
Quarter Insurance & Fringe Benefit Comparison

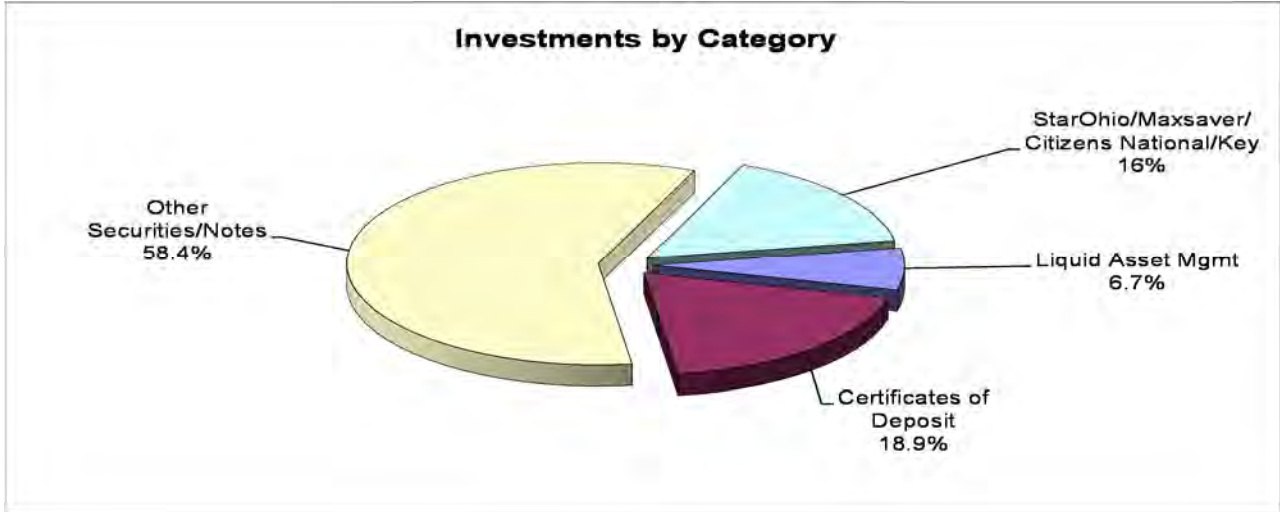


Insurance & Fringe Benefits Report
Annual Fiscal Years 2013-2016

	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>FYTD</u> <u>2015/16</u>
<u>Administrative Costs</u>				
Dental / Vision	\$22,311	\$22,004	\$22,167	\$5,032
Medical	367,915	372,614	439,251	93,418
Board H S A Contribution	202,341	188,440	177,039	39,753
Total Administrative Costs	\$592,567	\$583,058	\$638,456	\$138,203
<u>Stop Loss Insurance</u>				
Specific and Aggregate Insurance Costs	\$559,384	\$661,848	\$768,943	\$203,136
Dental / Vision Claims	\$475,991	\$438,297	\$417,245	\$125,768
Medical Claims	4,880,298	5,086,664	5,470,195	1,211,129
Total Insurance Costs	\$5,356,290	\$5,524,961	\$5,887,440	\$1,336,896
<u>Life Insurance</u>	\$23,148	\$16,402	\$16,879	\$4,336
Total Insurance Costs	\$6,531,388	\$6,786,269	\$7,311,718	\$1,682,570
<u>Retirement</u>				
Retirement - Sch. Found.	\$5,018,340	\$5,149,188	\$5,141,340	\$1,201,308
Retirement - Pick-up	425,680	445,342	485,215	102,274
Total Retirement	\$5,444,020	\$5,594,530	\$5,626,555	\$1,303,582
<u>Other Fringe Benefits</u>				
Worker's Comp	\$194,375	\$107,866	\$136,981	\$0
Medicare	\$405,743	\$423,427	\$452,664	\$106,567
Unemployment	\$15,396	\$5,215	\$2,541	\$0
Tuition Reimbursement	\$67,307	\$61,913	\$66,166	\$2,323
Professional Dues/Other	\$136,034	\$127,280	\$146,431	\$0
Total Other Fringe Benefits	\$818,856	\$725,702	\$804,783	\$108,890
 Total Cost	 \$12,794,263	 \$13,106,500	 \$13,743,055	 \$3,095,042

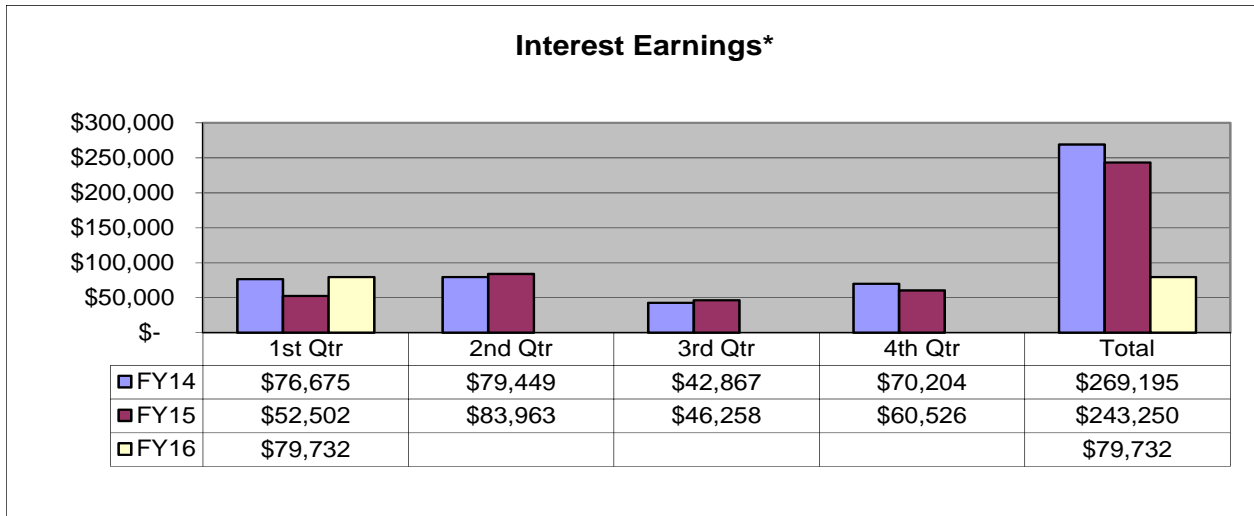
Annual Insurance & Fringe Benefit Comparison





Amount	Category	Financial Institution
\$ 2,018,937	Liquid Asset Management	Fifth Third Bank
\$ 5,659,938	Certificates of Deposit	Miscellaneous Banks
\$17,515,000	Other Securities/Notes	Multibank Securities
\$ 4,785,640	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 FY16 Appropriations

<u>Appropriation</u>		FYTD	Prior FY	FYTD	Expenditures	Percentage
<u>Funct</u>	<u>General Fund Descriptions</u>	<u>Appropriations</u>	<u>Carryover</u>	<u>Expendable</u>	<u>FYTD</u>	<u>FYTD</u>
		<u>9/30/2015</u>	<u>Encumbrances</u>	<u>9/30/2015</u>	<u>9/30/2015</u>	<u>9/30/2015</u>
1100	Regular Instruction	\$ 23,394,000	\$ 367,154	\$23,761,154	\$ 5,543,203	23.33%
1200	Special Instruction	6,196,700	22,199	\$ 6,218,899	1,555,620	25.01%
1300	Vocational Instruction	2,819,000	20,501	\$ 2,839,501	680,450	23.96%
1900	Other Instruction	6,411,000	86,903	\$ 6,497,903	1,201,865	18.50%
2100	Support Services - Pupils	2,457,250	10,439	\$ 2,467,689	499,866	20.26%
2200	Support Services - Instructional	1,909,100	8,437	\$ 1,917,537	332,283	17.33%
2300	Board of Education	174,000	48,257	\$ 222,257	33,333	15.00%
2400	Executive Administrative Services	4,135,750	29,044	\$ 4,164,794	1,163,357	27.93%
2500	Fiscal Services	1,364,250	52,452	\$ 1,416,702	449,395	31.72%
2700	Operations and Maintenance	8,005,300	159,160	\$ 8,164,460	2,465,234	30.19%
2800	Transportation	2,343,500	183,536	\$ 2,527,036	471,728	18.67%
2900	Informational Services	169,000	-	\$ 169,000	13,757	8.14%
4100	Academic and Subject Oriented	163,100	60,920	\$ 224,020	18,229	8.14%
4500	Sports Oriented	690,900	65,000	\$ 755,900	47,440	6.28%
4600	School and Public	85,400	-	\$ 85,400	1,806	2.11%
5300	Architect Services	20,000	12,515	\$ 32,515	7,223	22.21%
7200	Transfers	100,000	-	\$ 100,000	-	0.00%
7400	Advances	290,000	-	\$ 290,000	-	0.00%
7500	Refund of Prior Year	24,500	-	\$ 24,500	-	0.00%
	General Fund Total	\$ 60,752,750	\$ 1,126,517	\$61,879,267	\$ 14,484,790	23.41%

Implementation – 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 2015

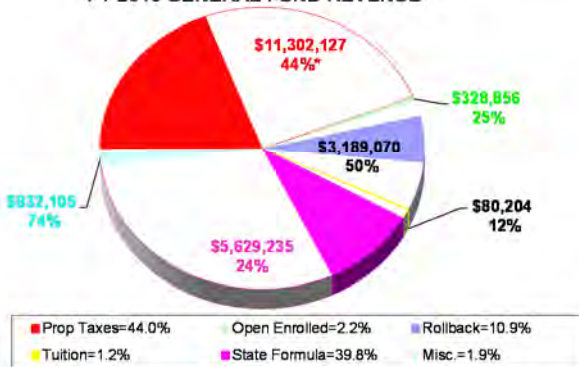
FUND	June 30, 2015	JUL-SEP	YTD % OF	JUL-SEP	YTD % OF	September 30, 2015	OUTSTANDING	UNENCUMBERED	UNENCUMBERED	UNENCUMBERED
	CASH BALANCE	RECEIPTS	BUDGET	EXPENSES	BUDGET	CASH BALANCE	ENCUMBRANCES	BAL. Sept 30, 2015	Bal. Sept 30, 2014	Bal. Sept 30, 2013
GENERAL	\$ 13,764,045	\$ 21,361,596	36.4%	\$ 14,484,790	23.4%	\$ 20,640,851	\$ 5,424,206	\$ 15,216,645 +	\$ 14,577,722	\$ 10,959,018
ASBESTOS LOAN/BONDS	863,204	1,490,861	36.7%	-	0.0%	2,354,066	-	2,354,066	2,360,932	2,088,194
PERM. IMPRVMT	931,539	894,299	39.7%	1,490,213	47.2%	335,625	293,290	42,335	727,958	1,821,759
2010 BOND PROCEEDS	171,872	116	0.0%	143,076	9.2%	28,712	264,552	(235,840)	168,138	208,710
FLOOD FUND	-	-	0.0%	-	0.0%	-	-	-	-	-
FOOD SERVICE	364,575	103,140	5.2%	315,088	15.0%	152,627	687,331	(534,704)	(534,357)	(510,678)
ENDOWMENTS & TRUSTS	1,200,470	6,025	1.6%	80,824	9.0%	1,125,670	565,250	560,420	827,479	774,984
OSFC BLDG PROJECT	2,964,459	2,558	5.1%	-	0.0%	2,967,017	26,354	2,940,663	2,516,738	2,867,135
NEW BLDG MAINTENANCE	2,125,461	-	0.0%	82,283	16.3%	2,043,177	208,673	1,834,505	1,787,515	1,867,234
MILLSTREAM	366,305	245,390	30.9%	180,199	20.6%	431,495	12,950	418,545	403,520	269,354
PUBLIC SUPPORT	121,883	51,973	61.1%	34,171	26.3%	139,685	20,737	118,948	111,954	97,766
FABSS	129,611	38,958	22.9%	39,843	24.0%	128,726	8,328	120,398	82,036	52,696
HEALTH INSURANCE	2,095,331	1,589,004	22.7%	1,678,235	22.1%	2,006,101	5,130	2,000,971	2,973,607	3,275,595
STUDENT ACTIVITIES	109,829	20,663	9.8%	8,211	3.8%	122,281	43,778	78,502	85,403	60,496
DISTRICT ACTIVITIES	343,572	170,622	34.1%	132,604	20.8%	381,591	80,317	301,274	252,193	258,646
AUXILIARY SRVCS	77,631	99,626	25.5%	106,332	24.4%	70,926	157,927	(87,001)	(115,485)	(126,718)
STATE GRANTS	106,941	5,722	3.8%	28,538	22.0%	84,126	512	83,613	1,459	6,825
FEDERAL GRANTS	53,242	746,702	20.6%	804,924	22.3%	(4,979)	89,883	(94,862)	(187,091)	(531,883)
OTHER MISC FUNDS	661,511	201,036	30.7%	212,182	20.8%	650,364	82,144	568,220	344,915	287,222
TOTALS	\$ 26,451,280	\$ 27,028,292	32.6%	\$ 19,821,512	22.2%	\$ 33,658,061	\$ 7,971,362	\$ 25,686,699	\$ 26,364,636	\$ 23,326,356

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

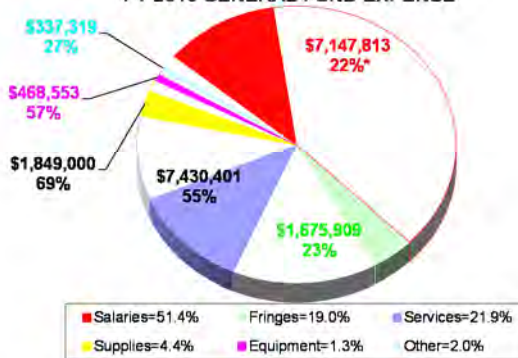
= funds related to OSFC building project for two (2) new middle schools and new Millstream Career Center

= Findlay After & Before School Sessions for K-5 with 4 locations including Liberty-Benton. 6:30 AM start & 6:00 PM end. \$7.50-13.50 per 2.5 hr session.

FY 2016 GENERAL FUND REVENUE



FY 2016 GENERAL FUND EXPENSE



*Pie percentages indicate estimated revenue received or budgeted expense spent/encumbered from each category. For example, 44% of FY16 estimated property tax revenue (red) has been received to date.

During the 2015-16 school year, the Findlay City Schools are projected to receive \$25.8 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 \$23.3 million, which makes up 39.8% of the general fund budget. While the State's funding via the new formula will bring in 691K 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 \$4.7 million from 696 local students whose families are choosing other public school options. However, 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.

Summer projects have been completed, including a 6-classroom modular at Jefferson and an 8-classroom modular at Chamberlin Hill to help with growing elementary enrollment and to reduce K-2 pupil/teacher ratios. New storage buildings are at Glenwood and Millstream, and a new parking lot near Donnell Stadium. The District also replaced boilers, lights, and climate control equipment throughout its buildings for greater energy efficiency and cost containment.

The District has received its 24th consecutive Certificate of Excellence in Financial Reporting from the Association of School Business Officials, as well as its 24th 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 www.findlaycityschools.org/financial/CAFR14.pdf

Findlay City School District
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