



Findlay City Schools

Final 4th Quarter Report

Fiscal Year Ending June 30, 2019

**By Michael T. Barnhart, Findlay City School Treasurer
Prepared July 23, 2019
And emailed to Superintendents & Treasurers**

PRINCIPAL OFFICIALS

BOARD OF EDUCATION

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Susan Russel, Member

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Carey, Mike Wank
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McComb, Tony Fenstermaker
Ottawa-Glandorf, Don Horstman
Riverdale, Jeff Young
Vanlue, Traci Conley
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Cory Rawson, Robert Hlasko
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Van Buren, Tim Myers
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*Ex-Officio Non-Voting Members

**As fiscal agent, Findlay is allowed an additional voting representative to the superintendent

Administrative Fund
(014-9145)

There are actually three different types of billings that go out to each member district to support the Administrative Fund. They are the:

1. annual fee,
2. estimated excess costs, and
3. excess cost.

Annual Fee – Each participating member district pays an annual fee of \$5,000 for operating costs through semi-annual invoices in July and January. This fee currently supports a vocational director, coordinator, technology personnel, career assessment teacher and two secretaries. In addition, to personnel charges, Findlay City Schools, acting as fiscal agent, charges against the account one percent (1%) per year of the total Millstream appropriation measure.

Estimated Excess Costs – Estimated excess costs for the next fiscal year are calculated once the prior fiscal year is closed. These costs are split between two billings – one in July and one in January. The formula for the estimated costs is:

- $\text{Prior FY expenditures} + \text{estimated increase/decrease} - \text{annual fee per school district of } \$5,000 \times 15 (\$75,000) / \text{prior year's enrollment} = \text{estimated excess cost per student}$
- $\text{Estimated excess cost per student} \times \text{district's prior October's enrollment} / \text{two billing payments} = \text{semi-annual estimated excess costs.}$

Actual Excess Costs – Member districts are responsible for any shortage in revenue for the Administrative Fund at fiscal year end. A positive year-end balance will result in a credit to each member district. At the close of the fiscal year, costs for administration of the program are calculated and billed during the month of July. The formula for the calculation is:

- $\text{Total expenditures} - \text{the annual fee per school district } \$5,000 \times 15 (\$75,000) - \text{advances out} / \text{by total number of students} = \text{excess cost per student}$
- $\text{Excess cost per student} \times \text{district's October enrollment} - \text{estimated excess cost payments by district} = \text{excess cost due (or credit)}$

The calculation can be reviewed by referring to the spreadsheet on the following page.

Rental Fees -- Beginning with the 2010-11 school year, all participating districts began to annually pay rent for Millstream facilities based on the pupil enrollment of the upper four grades of each high school, including Findlay. The rent was \$25 per pupil for 2010-11. It then rose to \$50 per pupil for 2012-13 once the new building was constructed, and then became \$75 per pupil in 2013-14. These revenues are not part of the Administrative Fund. They are placed into the mandated 034 maintenance fund for OSFC buildings.

Administrative Fund Budget
014-9145

	FY2017	FY2018	FY2019	FY2019
	Actual	Actual	Estimate	Actual
Balance July 1	\$ 11,431	\$ 38,579	\$ 63,062	\$ 63,062
Revenue				
Admin. Cost (estimated)	571,046	537,007	550,031	550,030 (1)
Admin. Costs (Prior Yr)	37,235	11,231	(10,569)	(10,569) (2)
Annual Fee (\$5,000 per)	75,000	75,000	75,000	75,000 (3)
Interest	1,146	2,183	-	-
Donation/Refund Prior Year Expense	-	500	-	-
State/Federal	-	-	-	-
Advances In	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	<u>684,427</u>	<u>625,921</u>	<u>614,462</u>	<u>614,461</u>
Total Balance and Revenue	<u>\$ 695,858</u>	<u>\$ 664,500</u>	<u>\$ 677,524</u>	<u>\$ 677,523</u>
Expenditures				
Salaries	453,799	401,018	405,000	434,167
Benefits	161,653	160,441	176,000	235,121
Purchased Services	37,231	34,346	35,000	27,696
Supplies	4,596	5,633	6,000	5,563
Equipment	-	-	3,000	2,674
Other	-	-	-	-
Advances Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 657,279</u>	<u>\$ 601,438</u>	<u>\$ 625,000</u>	<u>\$ 705,221</u>
Cash Balance	<u>\$ 38,579</u>	<u>\$ 63,062</u>	<u>\$ 52,524</u>	<u>\$ (27,699)</u>
Encumbrances	<u>726</u>	<u>945</u>	<u>1,907</u>	<u>3,664</u>

(1) Estimated Admin. Costs FY19 = Column H (semi-annual payments in July 2018 and January 2019)

(2) Admin. Excess Costs FY19 = Column G (Adjustments applied to July 2018 invoices)

(3) Annual Fee FY19 = Column D (semi-annual payments in July 2018 and January 2019)

Millstream Administrative Excess Costs
Fund 014-1224-9145 XMSAF

School	A	B	C	D	E	F
	Oct. 2016 9-12 Students	Oct. 2017 9-12 Students	FY18 Actual Total Col D+E	FY18 Actual Annual Fee	FY18 Actual Adm. Cost Col B* \$108.0095	FY18 Est. Col A* \$108.6400
Arcadia	191	197	\$ 26,278	\$ 5,000	\$ 21,278	\$ 20,750
Arlington	197	194	25,954	5,000	20,954	21,402
Carey	306	283	35,567	5,000	30,567	33,244
Cory-Rawson	176	180	24,442	5,000	19,442	19,121
Findlay Digital	170	167	23,038	5,000	18,038	18,469
Leipsic	217	209	27,574	5,000	22,574	23,575
Liberty-Benton	397	411	49,392	5,000	44,392	43,130
McComb	220	226	29,410	5,000	24,410	23,901
Miller City	136	139	20,013	5,000	15,013	14,775
Ottawa-Glandorf	495	476	56,413	5,000	51,413	53,777
Pandora-Gilboa	175	164	22,714	5,000	17,714	19,012
Riverdale	293	291	36,431	5,000	31,431	31,832
Van Buren	338	341	41,831	5,000	36,831	36,720
Vanlue	71	76	13,209	5,000	8,209	7,713
Findlay	1561	1520	\$ 169,174	5,000	164,174	169,587
Total	4,943	4,874	\$601,438	\$ 75,000	\$526,438	\$537,008

School	G	H	I	Invoice Jul-18	Invoice Jan-19
	FY18 Actual Over/Under Col E-F	FY19 Est. Col B* \$112.85	FY19 Est. 1st Install Col H/2	FY19 Est plus FY18 Over/Under Col I(+/-)Col G	FY19 Est. 2nd Install Col H/2
Arcadia	\$ 528	\$ 22,231	\$ 11,116	\$ 11,643	\$ 11,116
Arlington	(448)	21,893	10,946	10,498	10,946
Carey	(2,677)	31,937	15,968	13,291	15,968
Cory-Rawson	321	20,313	10,157	10,478	10,157
Findlay Digital	(431)	18,846	9,423	8,992	9,423
Leipsic	(1,001)	23,586	11,793	10,792	11,793
Liberty-Benton	1,262	46,381	23,191	24,452	23,191
McComb	509	25,504	12,752	13,261	12,752
Miller City	238	15,686	7,843	8,081	7,843
Ottawa-Glandorf	(2,364)	53,717	26,858	24,494	26,858
Pandora-Gilboa	(1,298)	18,507	9,254	7,955	9,254
Riverdale	(401)	32,839	16,420	16,019	16,420
Van Buren	111	38,482	19,241	19,352	19,241
Vanlue	495	8,577	4,288	4,784	4,288
Findlay	(5,413)	171,532	85,766	80,353	85,766
Total	\$ (10,569)	\$ 550,031	\$ 275,015	\$ 264,446	\$ 275,015

Capital Outlay Fund
(014-9146)

Each participating member district, except for the fiscal agent, annually provides for capital funds for equipment and facilities at a rate of \$25 per pupil enrolled in the upper four grades of each high school. After certification of October enrollment numbers, the cost is calculated and this charge is divided between two payments in November and January.

Enrollment numbers used are obtained by phoning member district's personnel for a head count. Findlay City Schools uses students coded as "10" on the Agg 7 EMIS head count report.

Capital Outlay Fund Budget
014-9146

	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2019 Actual
Balance July 1	\$ 327,064	\$ 329,763	\$ 22,785	\$ 22,785
Revenue				
Capital Costs Fees	-	83,850	83,000	83,625 (1)
Interest	2,700	2,525	-	-
Miscellaneous (Auction)	-	17,000	-	-
State/Federal	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>2,700</u>	<u>103,375</u>	<u>83,000</u>	<u>83,625</u>
Total Balance and Revenue	<u>\$ 329,763</u>	<u>\$ 433,139</u>	<u>\$ 105,785</u>	<u>\$ 106,410</u>
Expenditures				
Contracted Services	-	2,550	5,000	108
Supplies - Startup New Programs	-	99,134	15,000	-
Equipment	-	308,670	80,000	5,214
Other	-	-	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 410,354</u>	<u>\$ 100,000</u>	<u>\$ 5,322</u>
Cash Balance	<u>\$ 329,763</u>	<u>\$ 22,785</u>	<u>\$ 5,785</u>	<u>\$ 101,087</u>
Encumbrances	<u>\$ -</u>	<u>\$ 4,314</u>	<u>\$ 5,000</u>	<u>\$ -</u>

(1) Each participating member district, except for the fiscal agent, annually provides for capital funds for equipment and facilities at a rate of \$25.00 per pupil enrolled in the upper four grades of each high school. After certification of October enrollment numbers, the cost is calculated and this charge is divided between two (2) payments in October and January. However, these charges were waived for FY2017.

Adult Education Fund
(014-9147)

Accreditation: Millstream Career Center is fully accredited by the North Central Association Commission on Schools and Colleges and by the Ohio Department of Education.

Mission Statement: Millstream's Adult Workforce Education Center is to improve the student and employer workforce skills by providing high quality, affordable applied technology training through the collaborative effort of educators, community, business and industry.

General Information: Adult Education Programs are scheduled year round and customized for personal and business courses to meet needs. Curriculum is certified and community advisory committees provide input. Course fees are established to cover operating expenses of the programs, which are self-supporting.

Adult Education Fund Budget
014-9147

	FY2017	FY2018	FY2019	FY2019
	Actual	Actual	Estimate	Actual
Balance July 1	\$ 45,055	\$ 58,224	\$ 72,707	\$ 72,707
Revenue				
Tuition Adult Students	26,530	19,705	30,000	5,988
Services Provided Other Entities	-	-	-	-
Donations/Misc.	-	-	-	-
Interest	363	654	-	-
State Reimbursement***	42,618	40,833	40,000	39,374
Federal Reimbursement	-	-	-	-
Advances In	-	-	-	-
Total Revenue	<u>69,511</u>	<u>61,192</u>	<u>70,000</u>	<u>45,362</u>
Total Balance and Revenue	<u>\$ 114,566</u>	<u>\$ 119,416</u>	<u>\$ 142,707</u>	<u>\$ 118,069</u>
Expenditures				
Salaries *	38,499	31,876	40,000	29,408
Benefits **	10,198	9,537	12,000	8,380
Purchase Services	4,249	3,926	9,000	1,161
Supplies	3,396	1,370	16,000	2,990
Equipment	-	-	-	-
Refund of Prior Year Receipt	-	-	-	-
Advances Out	-	-	-	-
Total Expenditures	<u>\$ 56,341</u>	<u>\$ 46,710</u>	<u>\$ 77,000</u>	<u>\$ 41,939</u>
Ending Cash Balance	<u>\$ 58,224</u>	<u>\$ 72,707</u>	<u>\$ 65,707</u>	<u>\$ 76,131</u>
Encumbrances	<u>\$ 120</u>	<u>\$ 220</u>	<u>\$ 8,500</u>	<u>\$ 305</u>

*Adult Ed Director 100% beginning in FY04. \$21,939 of Asst Career Tech Director position in FY19 (24.67%)

**Adult Ed Director 100% beginning in FY04. Same proportion of Supervisor/Adult Ed position in FY19 (24.67%)

***In FY06 State put us on "guarantee" instead of "reimbursement" program where FY06 payments are received throughout the year instead of having to wait until the following year. It is uncertain if we will be on "guarantee" program in future years. Part of FY11 guarantee was returned to ODE in FY12 (\$1,555).

General Fund Excess Costs
(001-1300 & 001-2214)

General fund money is expended by Findlay City Schools to support vocational programs offered by the district. At the end of the fiscal year, the cost of each program is calculated. Millstream member districts are then invoiced “excess costs” for students residing in their district who are attending vocational programs at Findlay. There are three factors that play into the calculation of excess costs. They are:

1. student enrollment
2. program costs, and
3. reimbursement from the state through foundation payments.

1. Student Enrollment

The number of students enrolled during the first full week of October is used in calculation excess costs. Therefore, all out-of-district students enrolled during the official enrollment week in October are susceptible to excess costs. Students enrolling into the program after this week are not assessed excess costs. The cost of a program can vary widely from year to year depending on the number of students in a program. This factor is one of the biggest reasons for increase in program costs.

For example, program costs of \$60,000 for 15 students = \$4,000 cost per student and the same \$60,000 for 10 students = \$6,000 cost per student. By losing five (5) students in the program, costs per student increased \$2,000.

2. Program Costs

All expenses are general fund expenditures. Salaries, benefits, and contracted services, as well as supplies and materials, for each program are tracked by a special cost center that links the account to the program. All maintenance, operation, and utilities expenses are calculated on a square footage basis and evenly distributed to each program.

- 100 Salaries – include certificated staff and classified aides.
- 200 Benefits – includes retirement, Medicare, medical, dental/vision, life and worker’s comp.
- 400 Contracted Services – include professional travel/meeting, telephone, and contracts.
- 500 Supplies – include textbooks and program supplies not classified as capital outlay.
- 600 Equipment – include furniture and computer equipment.

3. State Funding

Effective with the 1998-99 school year, unit funding was eliminated and per pupil funding was instituted. Enrollment information provided to the state through EMIS in October is reflected in adjustments to the SF3 foundation payments. Line 24B Disclosure Items: Voc Ed, and Line 22E Other Adjustments reflect the payments for vocational programs.

Weighted Cost Funds Certification (WCF) – These funds are restricted and must be spent or encumbered by June 30. At least seventy-five percent of such funds must be spent on curriculum development and purchases, student assessment, instructional resources and supplies, vocational student organization dues or expenses, work-site learning experience costs, home and agency linkages costs, extended vocational programming, curriculum specific instructional equipment purchase or leases, professional development, industry-based program certification, student credentialing, and other unique costs directly associated to vocational education programs excluding indirect and administrative costs.

General Fund Budget
001-1300 & 001-2214

	FY2017	FY2018	FY2019	FY2019
Expenditures	Actual	Actual	Estimate	Actual
Salaries - Certificated & Aides	\$ 1,744,251	\$ 1,694,491	\$ 1,725,000	\$ 1,691,826
Benefits - Certificated & Aides	601,035	644,336	656,000	647,250
Contracted Services	373,863	387,716	364,000	307,492
Supplies/Textbooks	258,618	221,446	205,000	193,469
Equipment	<u>215,789</u>	<u>15,198</u>	<u>125,000</u>	<u>109,972</u>
Total Expenditures	\$ 3,193,555	\$ 2,963,187	\$ 3,075,000	\$ 2,950,010
Other Adjustments VEC	1,328,455	1,227,405	1,250,000	1,357,142
Restricted Weighted Funds (75% rule)	\$ 784,647	\$ 695,783	\$ 700,000	\$ 596,538
General Fund				
Tuition - Vocational 001-1224	\$ (16,235)	\$ (114,552)	\$ 30,000	\$ (156,742)

SF3- Vocational Funding Budget
75% Rule

	FY2017	FY2018	FY2019	FY2019
	Actual	Actual	Estimate	Actual
Current fiscal year's 75% of weighted funds	\$ 784,647	\$ 695,783	\$ 700,000	\$ 596,538
Add'l carryover/POs from prior year yet to spend	\$ -	\$ -	\$ -	\$ -
Total weighted funds to be spent	<u>\$ 784,647</u>	<u>\$ 695,783</u>	<u>\$ 700,000</u>	<u>\$ 596,538</u>
<u>General Fund</u>				
001-1300-400 Purchased Services	198,022	229,610	209,000	136,651
001-1300-500 Supplies	258,618	221,446	205,000	193,469
001-1300-600 Equipment	215,789	323,868	125,000	109,972
001-2700-400 (Electric, Water, Gas)	<u>115,502</u>	<u>131,234</u>	<u>115,500</u>	<u>118,286</u>
Sub-total	787,930	906,158	654,500	558,378
Remaining 75%	(3,283)	(210,375)	45,500	38,160
Other qualifying expenditures	-	-	-	-
Expenditures under/(over) 75% Rule	\$ (3,283)	\$ (210,375)	\$ 45,500	\$ 38,160

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

Grant Name	USAS Codes	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2019 Actual
MS-NWOTP MINI-GRANT	499-9989	-	-	4,339	-
Subtotal State		-	-	4,339	-
Perkins Federal Grant	524-9018	209,242	209,091	195,000	199,475
Subtotal Federal		209,242	209,091	195,000	199,475
Electric Car 5K from Cooper	019-9982	-	-	4,972	-
MS-WCOTP MINI-GRANT	019-9984	-	-	-	-
Electric Car Project	019-9986	-	-	-	-
Electric Car ECLIPSe Grant	019-9987	-	-	-	-
Electric Car 25K from Cummins	019-9988	-	-	4,902	-
Subtotal Local		-	-	9,874	-
GRAND TOTAL		<u>\$209,242</u>	<u>\$209,091</u>	<u>\$209,213</u>	<u>\$199,475</u>

Secor Trust Fund Budget
007-9114

	USAS Codes	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2019 Actual
Beg. Balance		\$ 12,946	\$ 21,883	\$ 26,233	\$ 26,233
Revenue					
Interest	1410	102	168	-	-
Van Rental/Prior Yr Refund	1810	-	-	-	-
Donations (March)	1820	21,500	20,000	22,000	15,000
Total Revenues		21,602	20,168	22,000	15,000
Total Balance and Revenue		\$ 34,549	\$ 42,051	\$ 48,233	\$ 41,233
Expenditures					
Contracted Services	423	2,168	-	2,000	708
Supplies	510	8,895	7,348	18,000	10,141
Equipment	640	1,490	7,487	10,000	-
\$1000 Annual Award	880	113	983	1,000	-
Total Expenditures		12,666	15,818	31,000	10,849
Ending Balance		21,883	26,233	17,233	30,384
Encumbrances 6/30		17,010	11,465	3,000	-
Cash Available		\$ 4,873	\$ 14,768	\$ 14,233	\$ 30,384

Secor Trust Advisory Committee By-Laws - Bequest of Dorothy F. Secor

- I. NAME
This committee shall be called the Secor Trust Advisory Committee.
- II. OPERATIONAL GOALS
- A. This committee shall recommend guidelines to govern expenditures from the Secor Trust.
 - B. This committee shall represent special education students enrolled in pre-vocation or vocational courses whose primary target population are special needs students. These courses shall be called Secor Trust Programs and include the pre-vocational workshop, auto maintenance, child care, food service, and building maintenance courses. Other courses which may be developed in the future may be included in the Secor Trust Program if they meet the definition in sentence one of this section;
 - C. This committee shall recommend expenditure which complement funds, which have been received from federal, state, or local sources.
 - D. This committee shall design and implement a program of recognition to be named the Secor Award, for staff members who contribute significantly to the education of handicapped students. Such recognition shall not include expenditure of funds from the Secor Trust.
- III. POWERS AND DUTIES
- A. This committee shall receive request for funding, which benefits special education students enrolled in Secor Trust Programs.
 - B. This committee shall recommend to the Findlay Board of Education those requests deemed to merit funding.
 - C. The Findlay Board of Education retains authority to approve expenditures from the Secor Trust.
 - D. All funds received, invested or expended from the Secor Trust shall be under the direct supervision of the Treasurer of the Findlay City Schools.
- IV. MEMBERSHIP
- A. Committee members shall include no fewer than seven persons and shall be comprised of the Superintendent of Schools, the Director of Millstream Career Cooperative, and representatives of the community at large, the Board of Education, and teaching and instructional aide staff from Secor Trust Programs.
 - B. The Superintendent of Schools will serve as Chairman of the Secor Trust Advisory Committee.
 - C. The Chairman will appoint a secretary to serve each calendar year.
 - D. Each committee member shall have one vote; the chairman will vote only to break a tie.
 - E. Rotating committee members (see Section F below) shall be appointed by the Director of Millstream Career Cooperative who will submit a committee roster to the Board of Education each January.
 - F. Committee member shall serve terms as follows:
Superintendent of Schools: serves with position.
Director of Millstream Career Cooperative: serves with position.
All other members serve in rotating membership for two (2) years, with at least two of the rotating membership changing annually. To establish this cycle the following rotation is in effect:

Board of Education, Jim Fitzpatrick	January 1993
Community at Large, Mike Lafferty	January 1992
Teacher, Joel Wood	January 1992
Teacher, Nancy Abbey	January 1993
Instructional Staff, Grace Johnsson	January 1993
- Committee member may serve a maximum of two consecutive terms.
- V. PROCEDURES
- A. The Secor Trust Committee will convene at least twice annually to review requests and evaluate their implementation.
 - B. The chairman may call a special meeting at any time.
 - C. Requests may be submitted by staff members of Secor Trust Programs.
 - D. All requests must be submitted in writing with all items on the Secor Fund Request Form completed.
 - E. Funds from the Secor Trust may be used for capital improvements, equipment, supplies, and educationally based field trips. Funds may be expended to commemorate the Secor family as long as such a project simultaneously benefits the Secor Trust Programs.
 - F. Funds may not be expended for activities designed to "reward" students' funds must support student learning in academic content or vocational skills. Funds may not be expended for salaries or benefits.
 - G. Requests for interest funds, which receive a majority approval of the committee, will be recommended to the Board of Education. Any committee member submitting a request will abstain from its discussion and vote.
 - H. Any request for the use of principal funds from the Secor Trust requires unanimous approval of the Advisory Committee prior to its recommendation to the Board of Education.
 - I. In the event any portion of principal funds is expended, interest accrued in the succeeding five year period must go back to the principal until the principal reaches \$450,000.
- VI. AMENDMENTS TO BY-LAWS
Changes in these By-Law may be made with a unanimous vote of the committee and majority approval of the Board of Education.

Findlay City School District
2019 Broad Avenue
Findlay, Ohio 45840

www.findlaycityschools.org

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