



*Finance Committee Meeting – February 5, 2026*

*For the February 7, 2026 Board Meeting at*

*Administration Bldg. - Treasurer Office*

**TREASURER'S REPORT**

- Review for approval the Monthly Financials for January 31, 2026:
  - Cash Reconciliation as of January 31, 2026 (And Cash Flow Review)
  - Fund Balances as of January 31, 2026
  - Monthly Insurance Report (add Appropriations)
  - Account/budget transfers and New Funds/Accounts
    - 300-9500 - FHS-Girls Lacrosse Camp/Activity Account
    - 300-9501 - FHS-Swim Camp/Activity Account
    - 300-9502 - FHS-BowlingCamp/Activity Account
  - Then and Now
  - Youth Event/Camps & Programs | HB 190
  - BOR Resolutions - See attached
  - February Forecast
  - Treasurer Search and Transition to Fiscal Compliance Officer

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**NOTES/ACTION ITEMS:**

Thursday, February 5, 2026

**Board Meeting Dates:**

**January 7, 2026 Organizational Meeting**

- January 7, 2026
- February 9, 2026
- March 16, 2026
- April 20, 2026
- May 18, 2026
- June 15, 2026
- June 29, 2026
- July 9, 2026
- July 20, 2026
- August 3, 2026
- August 17, 2026
- September 21, 2026
- October 19, 2026
- November 9, 2026
- December 14, 2026

Gross Depository Balances:

FIFTH THIRD BANK - 5203	\$19,650.65
FARMERS AND MERCHANTS	\$0.00
CUSTODIAL SECURITY ACCOUNT	\$154,000.00
HUNTINGTON BANK	\$1,653,015.00

Total Depository Balances (Gross) \$1,826,665.65

Adjustments to Bank Balance:

Cash in Transit to Bank	\$0.00
Outstanding Checks	(\$331,251.36)
Adjustments:	
Adjustment	\$100.53

Total Adjustments to Bank Balance (\$331,150.83)

Investments:

Treasury Bonds and Notes	\$0.00
Certificate of Deposits	\$0.00
Other Securities	\$0.00
Other Investments:	
CERTIFICATE OF DEPOSITS	\$100,000.00
STAR OHIO	\$2,112,698.18
FIFTH THIRD SECURITIES	\$6,697,562.06

Total Investments \$8,910,260.24

Cash on Hand:

Petty Cash:	
GUIDANCE	\$2,000.00
ATHLETIC	\$2,831.77
CENTRAL OFFICE	\$1,427.00
Change Cash:	
Cash with Fiscal Agent	\$0.00

Total Cash on Hand \$6,258.77

Total Balances \$10,412,033.83

Total Fund Balance \$10,412,033.83

Depository Clearance Accounts:

HUNTINGTON PAYROLL BALANCE	\$479,529.76
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Total Clearance Account Balances \$479,529.76

Pamela D. Harrington  
Treasurer

Findlay City Schools  
Balance of Funds Report January 2026

Fund #	Fund Name	Beginning Balance	MTD Revenue	FYTD Revenue	MTD Expenses	FYTD Expenses	Ending Balance	Encumbrances
001	General Fund	\$ 8,169,306.43	\$ 4,276,753.55	\$ 34,740,699.96	\$ 5,836,784.93	\$ 41,054,590.54	\$ 1,855,415.85	\$ 3,123,436.47
002	Bond Retirement Fund	\$ 2,203,845.95	\$ 251,562.50	\$ 2,123,953.74	\$ -	\$ 3,092,613.88	\$ 1,235,185.81	\$ -
003	Permanent Improvement Fund	\$ 2,748,122.90	\$ 126,588.78	\$ 1,277,949.14	\$ 56,749.45	\$ 3,091,255.80	\$ 934,816.24	\$ 568,927.82
004	Capital Projects Fund	\$ 209,834.35	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 9,834.35	\$ -
006	Food Service Fund	\$ 524,511.68	\$ 156,029.92	\$ 1,138,972.18	\$ 244,525.15	\$ 1,160,790.36	\$ 502,693.50	\$ 127,203.60
007	Expendable Trust Fund	\$ 453,435.05	\$ 139.00	\$ 58,573.28	\$ 2,415.41	\$ 168,093.69	\$ 343,914.64	\$ 51,232.05
008	Non-Expendable Trust Fund	\$ 586,708.69	\$ -	\$ -	\$ -	\$ 6,500.00	\$ 580,208.69	\$ 11,000.00
009	Special Trust Funds-Student Fees	\$ 388,475.64	\$ 27,303.42	\$ 269,278.50	\$ 16,643.91	\$ 218,718.98	\$ 439,035.16	\$ 66,364.50
011	Rotary Fund	\$ 147,863.90	\$ 10,730.67	\$ 75,458.17	\$ 14,627.28	\$ 70,244.14	\$ 153,077.93	\$ 21,727.55
014	Millstream Charges Fund	\$ 147,747.26	\$ 171,616.00	\$ 291,307.50	\$ 55,845.02	\$ 395,380.72	\$ 43,674.04	\$ 4,018.33
018	Building/Service Funds	\$ 261,562.24	\$ 4,870.57	\$ 103,948.96	\$ 13,755.37	\$ 104,398.35	\$ 261,112.85	\$ 25,733.00
019	Local Grant Funds	\$ 351,559.72	\$ 5,000.00	\$ 23,470.00	\$ 19,097.48	\$ 69,933.04	\$ 305,096.68	\$ 29,833.86
022	OHSAA Tournament Fund	\$ 41,107.53	\$ -	\$ 16,052.85	\$ -	\$ 12,794.00	\$ 44,366.38	\$ -
024	Health Insurance Trust Fund	\$ 2,184,835.31	\$ 1,317,650.23	\$ 7,846,410.17	\$ 1,302,064.23	\$ 8,055,807.67	\$ 1,975,437.81	\$ 576,409.54
034	OSFC Maintenance Fund	\$ 734,129.10	\$ 42,600.00	\$ 150,262.50	\$ 10,805.64	\$ 462,239.43	\$ 422,152.17	\$ 318,874.58
035	Severance Fund	\$ -	\$ -	\$ 800,000.00	\$ 52,804.29	\$ 52,804.29	\$ 747,195.71	\$ 1,000,000.00
200	Student Managed Activities Fund	\$ 138,286.85	\$ 368.85	\$ 45,098.56	\$ 854.16	\$ 41,820.09	\$ 141,565.32	\$ 22,455.88
300	District Managed Activities Fund	\$ 494,525.85	\$ 112,753.55	\$ 655,686.09	\$ 125,787.09	\$ 589,653.70	\$ 560,558.24	\$ 116,408.18
439	State Grant - Public School Preschool	\$ (33,090.42)	\$ 16,973.72	\$ 275,195.52	\$ 42,498.00	\$ 267,629.45	\$ (25,524.35)	\$ -
451	Data Communication Fund	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -
495	State Grant - OFCC Millstream	\$ 1,333,905.90	\$ -	\$ -	\$ -	\$ 1,333,905.90	\$ -	\$ -
499	State Grant - Miscellaneous	\$ 27,137.59	\$ -	\$ 22,500.00	\$ -	\$ 48,760.46	\$ 877.13	\$ -
516	Federal Grant - IDEA Special Ed	\$ (87,814.20)	\$ 111,118.90	\$ 878,264.90	\$ 137,123.54	\$ 811,035.99	\$ (20,585.29)	\$ -
524	Federal Grant - Perkins Voc Ed	\$ (29,009.05)	\$ -	\$ 96,600.96	\$ 29,099.99	\$ 164,541.08	\$ (96,949.17)	\$ 24,168.57
536	Federal Grant - Title I	\$ 14,962.59	\$ -	\$ 10,145.13	\$ -	\$ 25,107.72	\$ -	\$ -
551	Federal Grant - Title III	\$ 132.40	\$ 5,595.36	\$ 34,129.76	\$ 1,224.40	\$ 37,358.66	\$ (3,096.50)	\$ -
572	Federal Grant - Title I	\$ (82,945.08)	\$ 90,878.74	\$ 761,065.22	\$ 103,792.18	\$ 685,803.54	\$ (7,683.40)	\$ 17,860.29
584	Federal Grant - Title IV-A	\$ (16,852.42)	\$ -	\$ 91,543.10	\$ -	\$ 74,690.68	\$ -	\$ -
587	Federal Grant - IDEA ECSE	\$ (6,220.99)	\$ 4,314.06	\$ 33,133.29	\$ 4,577.78	\$ 27,176.39	\$ (264.09)	\$ -
590	Federal Grant - Title II-A	\$ (17,375.48)	\$ 5,095.29	\$ 72,569.28	\$ 5,175.36	\$ 55,275.67	\$ (81.87)	\$ 100.00
	Summary of All Funds	\$ 20,888,689.29	\$ 6,737,943.11	\$ 51,902,268.76	\$ 8,076,250.66	\$ 62,378,924.22	\$ 10,412,033.83	\$ 6,105,754.22

**FINDLAY CITY SCHOOL DISTRICT  
HEALTH INSURANCE TRUST FUND ANALYSIS  
CHANGE IN CASH POSITION AS OF JANUARY 31, 2026**

Revenue Account	Description	Anticipated	Jan-26	Fiscal Year-to-Date	% Collected
024-1870-9024	Employer Contributions	\$ 620,000.00	\$ 61,012.45	\$ 360,107.70	58.08%
024-1872-9024	Employee Contributions	\$ 5,000.00	\$ 549.57	\$ 3,591.25	71.83%
024-1870-9224	Option B Plan Emplry Cont	\$ 1,750,000.00	\$ 127,379.74	\$ 788,754.68	45.07%
024-1872-9224	Option B Plan Emplry Cont	\$ 340,000.00	\$ 22,707.92	\$ 167,663.91	49.31%
024-1870-9324	Option C Plan Emplry Cont	\$ 8,700,000.00	\$ 1,098,672.17	\$ 6,493,177.41	74.63%
024-1872-9324	Option C Plan Employee Cont	\$ 30,000.00	\$ 7,328.38	\$ 33,115.22	110.38%
024-1872-9424	Bronze Plan Employee Cont	\$ 7,300.00	\$ -	\$ -	0.00%
<b>Total Revenue</b>		<b>\$ 11,452,300.00</b>	<b>\$ 1,317,650.23</b>	<b>\$ 7,846,410.17</b>	<b>68.51%</b>
Expense Account	Description	Budget	Jan-26	Fiscal Year-to-Date	% Expensed
024-2900-491-9024	MetLife D/V Admin Cost	\$ 550,000.00	\$ 61,873.88	\$ 403,613.06	73.38%
024-2900-492-9024	Sun Life/UMR Stop Loss	\$ 2,400,000.00	\$ 259,606.39	\$ 1,623,459.40	67.64%
024-2900-800-9024	D/V Claims -Miscellaneous Expense	\$ 3,000.00	\$ -	\$ (100.00)	-3.33%
024-2900-800-9224	Opt B Claims -Miscellaneous Expense	\$ 1,000,000.00	\$ 97,635.59	\$ 649,407.84	64.94%
024-2900-200-9324	H S A Employer Contributions Expense	\$ 410,000.00	\$ 39,025.00	\$ 265,289.62	64.70%
024-2900-400-9324	UMR Admin Cost	\$ 800,000.00	\$ 96,125.89	\$ 467,827.57	58.48%
024-2900-800-9324	Opt C Claims -Miscellaneous Expense	\$ 7,250,000.00	\$ 747,797.48	\$ 4,646,310.18	64.09%
024-2900-800-9424	Bronze Plan -Miscellaneous Expense	\$ -	\$ -	\$ -	-
<b>Total Expenses</b>		<b>\$ 12,413,000.00</b>	<b>\$ 1,302,064.23</b>	<b>\$ 8,055,807.67</b>	<b>64.90%</b>
<b>Revenues Over (Under) Expenses</b>		<b>\$ (960,700.00)</b>	<b>\$ 15,586.00</b>	<b>\$ (209,397.50)</b>	
<b>Ending Cash Balance 024 Account JANUARY 31, 2026</b>		<b>\$ 1,975,437.81</b>			

**FEBRUARY 2026 INTERNAL TRANSFERS/CORRECTING ENTRIES**

<u>FROM THE FOLLOWING ACCOUNTS</u>	<u>TO THE FOLLOWING ACCOUNTS</u>	<u>AMOUNT</u>
JEFFERSON PRINCIPAL ACCT (018)	FOOD SERVICE (006)	\$ 45.00 SNACK BAGS
FINDLAY PRESCHOOL (009)	FOOD SERVICE (006)	\$ 397.93 JAN 2026 PRESCHOOL SNACKS
MILLSTREAM ADM PURCHASE SERVICE (014)	MILLSTREAM CULINARY (011-9917)	\$ 1,140.00 CATERING ADVISORY BOARD
PRESCHOOL PRINCIPALS (018)	MILLSTREAM CULINARY (011-9917)	\$ 320.00 THANKSGIVING CATERING
MILLSTREAM WEIGHTED SUPPLIES (001)	MILLSTREAM FLOW (011-9966)	\$ 288.00 PAYMENT FOR INV 172
MILLSTREAM TEACHING PROFESSIONS (009)	MILLSTREAM FLOW (011-9966)	\$ 1,360.00 PAYMENT FOR INV 150
MILLSTREAM CULINARY (300)	MILLSTREAM FLOW (011-9966)	\$ 230.00 PAYMENT FOR INV 156
MILLSTREAM CONSTUCTION (009)	MILLSTREAM FLOW (011-9966)	\$ 845.00 PAYMENT FOR INV 164
GIRLS SOCCER SUMMER CAMP (300-9499)	MILLSTREAM FLOW (011-9966)	\$ 170.00 PAYMENT FOR INV 151
MILLSTREAM ENGINEERING (001)	MILLSTREAM WELDING (011)	\$ 500.00 SHARE OF PRECISION LASER INVOICE
MILLSTREAM ENGINEERING (001)	MILLSTREAM WELDING (011)	\$ 220.00 SHARE OF PRECISION LASER INVOICE
MILLSTREAM ENGINEERING (001)	MILLSTREAM WELDING (011)	\$ 130.00 SHARE OF PRECISION LASER INVOICE
MILLSTREAM FLOW (011-9966)	JEFFERSON PRINCIPAL ACCT (018)	\$ 600.00 SHARE OF FUNDRAISER
MILLSTREAM FLOW (011-9966)	NORTHVIEW PRINCIPAL ACCT (018)	\$ 600.00 SHARE OF FUNDRAISER
MILLSTREAM FLOW (011-9966)	WHITTIER PRINCIPAL ACCT (018)	\$ 600.00 SHARE OF FUNDRAISER
		\$ 7,445.93

## Youth Event/Camps & Programs | HB 190

### Personnel Hiring & Approval

- All Event/Camp Personnel (paid and volunteer) must be board-approved and have completed a BCI/FBI background check with fingerprinting before the start of the event.
  - Note: *Ohio Ethics Law prohibits coaches from hiring their own family members to work summer camps. Family members can be board-approved volunteers, but they cannot be paid unless they are a board-approved paid coach already on staff.*
- Each event/camp will have an "Event Manager."
  - There may be an Assistant Event Manager.
  - There may be student volunteers.

#### Event Manager Qualifications:

- Relevant & current knowledge and ability to teach the techniques, rules, regulations, and strategies involved in the given content and/or skill(s)
- Organization & attention to detail
- Professionalism and the ability to model professionalism for other personnel and participants
- Enthusiasm for the content and/or skill(s)
- Ability to maintain respectful and professional interactions with participants, families, and personnel
- Ability to positively represent Findlay City Schools and maintain positive public relations

#### Assistant Event Manager Qualifications:

- Duties deemed necessary are directed by the Event Manager/Event Camp Manger

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### Facilities

- Reservation of any Findlay City Schools facility will be completed through the FMX facilities reservation system.
- Employees of Findlay City Schools who request the use of FCS facilities for an event that promotes youth development, skill(s), or the growth of a program will not be charged a rental fee.
  - Other cost-related charges may be added.
- Approval of permits will be on a space-available basis.
- School insurance will cover the coach, staff, and campers.

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## Finances

### Expenses

- A budget sheet for each event/camp will be submitted.
  - Budget sheets are completed each year.
  - In the event no fees are charged or expenses are incurred, no budget sheet is required.

### Proceeds

- Dollars collected as designated for each camp will go into the Findlay City Board of Education account to be receipted there.
  - All money will be transferred to the associated Findlay Camp Account.
  - Checks may be made payable to *Findlay City Schools*.
  - Admission can also be purchased through a district-approved platform: Hometown Ticketing, GiveSmart, etc.
- Proceeds should be used for expenses of the given year's event.
  - A portion of the proceeds are to be used for student-related activities or maintained for the next year's camp.
- The Event Manager will be responsible for:
  - Account
  - Purchases
    - All purchases will be made in accordance with FCS policy.
    - A purchase order must be in place before any ordering.
  - Receipts
  - Balance of account
  - Reconciliation of event
- A *Reconciliation of Event* sheet will be submitted to the Treasurer's Office upon completion of the event.
- Revenue generated will remain in the Findlay City Board of Education Account and be used by the Event Manager for necessary purchases provided on the budget sheet.
- All money and checks should be given to Findlay City Schools daily to protect and safeguard the Event Camp Manager from liability of loss or theft.

### Compensation

- Compensation for personnel will be determined at the conclusion of the event upon submission of the reconciliation sheet.
  - All wages paid require that another 18% of those wages be paid for associated benefits such as STRS/SERS, Medicare, and Workers' Comp.

Camp funds will need to cover these costs as well, and should be built into the budget.

- Event Manager Earnings: Up to 30% of total revenue
  - Assistant Event Manager Earnings: Will not exceed 15% of total revenue
  - All other personnel earnings will not exceed 15% of revenue
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## Communication

- Information shared to district families should be approved by the FCS Communications Department.
  - *Communication of camp information* may be distributed throughout the district with the FCS Communications Department, social media, and electronic distribution.
  - The Event Manager will be responsible for creating materials for communications.
  - Items may not be distributed as printed flyers in classrooms per Board Policy.
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## Approval Process

- Camps that are affiliated with school programs must have a camp activity form filled out in scview to be approved by the board.
- Camps that are not affiliated with school programs need to reserve the facility like any other outside organization.

[Link Board Policy](#)