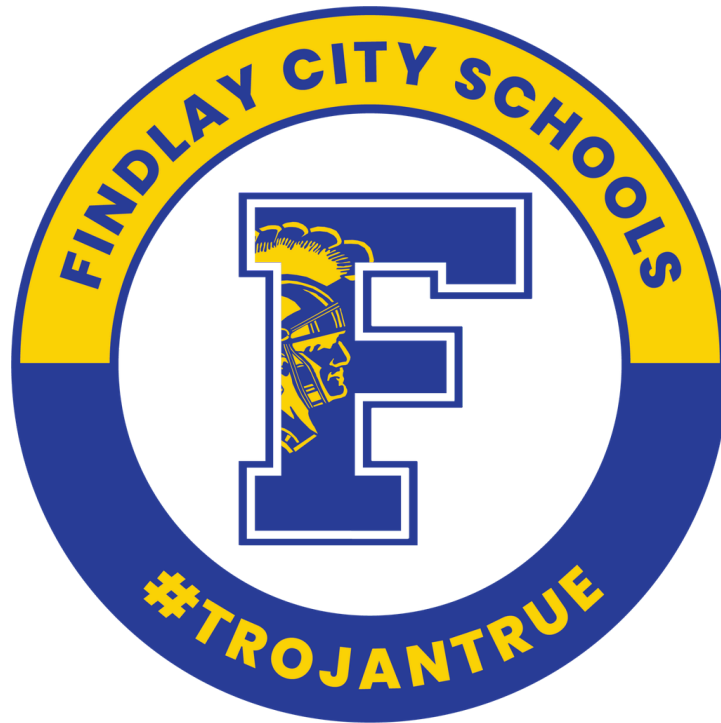


FINDLAY CITY SCHOOL DISTRICT

Board of Education Financial Report



Month Ending August 31, 2026

Fiscal Year 2027

FINANCIAL SUMMARY

Summary of All Funds:

As of August 31, 2026, fiscal-year total revenues were \$15,524,007.77, down \$9,380,234.26 compared to \$24,904,242.03 one year ago. Total expenditures from all funds were \$17,477,696.79, up \$34,258.44 compared to \$17,443,438.35 one year ago.

Summary of the General Fund:

As of August 31, 2026, fiscal-year total General Fund revenues were \$10,790,578.09, down \$8,136,969.12 compared to \$18,927,547.21 one year ago. Total General Fund expenditures were \$12,370,073.77, up \$684,234.72 compared to \$11,685,839.05 one year ago.

Spending Plan Summary:

Through August 31, 2026, Actual Total Revenues and Other Financing Sources (Line 02.080), \$10,587,830.00, are short of fiscal year-to-date estimates of \$21,562,408.00 by \$10,772,431.00. Actual Total Expenditures and Other Financing Uses (Line 05.050), \$12,370,074.00, exceed the fiscal year-to-date estimate of \$12,271,680.00 by \$98,394.00.

The significant variance in estimated revenues is primarily attributable to the timing of property tax collections and the implementation of Ohio House Bill 186. HB 186, which limits certain property tax increases, required county auditors and treasurers throughout Ohio to update tax software, recalculate property tax bills, and make necessary revisions prior to mailing tax bills to property owners. These requirements delayed the billing process and extended the associated payment deadlines, resulting in a timing-related reduction in property tax receipts during the period.

Despite these timing challenges, the District received the second payment from the Earned Income Tax Levy, which was approved by the community in May 2025. This additional revenue has helped maintain relatively stable General Fund revenues and partially offset the impact of delayed property tax collections.

The District received the final settlement for the second half of our TY2025 property tax collections on September 11, 2026, after the close of the current period. We anticipate estimates will be more in line with projections within the September reporting period.

The Spending Plan Summary is based on figures from the August 2026 Financial Forecast.

Date: 09/02/2026
Time: 09:07

FINDLAY CITY SCHOOLS
Cash Reconciliation as of 08/31/2026

Page: 1

Gross Depository Balances:

FIFTH THIRD BANK - 5203	\$789,025.66
FARMERS AND MERCHANTS	\$0.00
CUSTODIAL SECURITY ACCOUNT	\$154,000.00
HUNTINGTON BANK	\$2,065,145.35

Total Depository Balances (Gross)		\$3,008,171.01
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Adjustments to Bank Balance:

Cash in Transit to Bank	\$0.00
Outstanding Checks	(\$789,103.54)
Adjustments:	
Adjustment	\$833.00

Total Adjustments to Bank Balance		(\$788,270.54)
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Investments:

Treasury Bonds and Notes	\$0.00
Certificate of Deposits	\$0.00
Other Securities	\$0.00
Other Investments:	
CERTIFICATE OF DEPOSITS	\$0.00
STAR OHIO	\$5,959,830.37
FIFTH THIRD SECURITIES	\$5,490,783.56

Total Investments		\$11,450,613.93
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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
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Total Balances		<u>\$13,676,773.17</u>
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Total Fund Balance		<u>\$13,676,773.17</u>
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Depository Clearance Accounts:

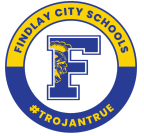
HUNTINGTON PAYROLL BALANCE	\$469,128.00
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Total Clearance Account Balances	
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Treasurer

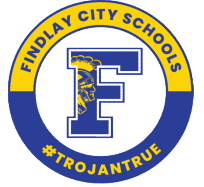
Findlay City School District
Balance of Funds Report
Month Ending August 31, 2026



Fund #	Fund Name	Initial Cash	MTD Revenue	FYTD Revenue	MTD Expenses	FYTD Expenses	Ending Balance	Encumbrances	Unencumbered Balance
001	General Fund	\$ 5,461,168.01	\$ 3,514,053.07	\$ 10,790,578.09	\$ 6,077,121.95	\$ 12,370,073.77	\$ 3,881,672.33	\$ 4,931,522.97	\$ (1,049,850.64)
002	Bond Retirement Fund	\$ 2,375,178.99	\$ 103,928.16	\$ 398,862.53	\$ -	\$ -	\$ 2,774,041.52	\$ 3,993,587.50	\$ (1,219,545.98)
003	Permanent Improvement Fund	\$ 1,579,164.11	\$ 57,664.88	\$ 615,134.33	\$ 862,335.29	\$ 1,050,681.51	\$ 1,143,616.93	\$ 2,135,413.93	\$ (991,797.00)
004	Capital Projects Fund	\$ 9,834.35	\$ -	\$ -	\$ -	\$ -	\$ 9,834.35	\$ 9,834.35	\$ -
006	Food Service Fund	\$ 204,608.14	\$ 56,411.07	\$ 62,496.31	\$ 43,988.31	\$ 110,728.81	\$ 156,375.64	\$ 837,034.34	\$ (680,658.70)
007	Expendable Trust Fund	\$ 435,822.37	\$ 150.00	\$ 150.00	\$ 5,797.84	\$ 177,713.00	\$ 258,259.37	\$ 114,221.68	\$ 144,037.69
008	Non-Expendable Trust Fund	\$ 580,208.69	\$ -	\$ -	\$ -	\$ 12,250.00	\$ 567,958.69	\$ 16,250.00	\$ 551,708.69
009	Special Trust Funds - Student Fees	\$ 260,064.41	\$ 150,332.63	\$ 155,110.44	\$ 38,011.11	\$ 55,842.29	\$ 359,332.56	\$ 75,544.13	\$ 283,788.43
011	Rotary Fund	\$ 165,479.72	\$ 938.43	\$ 1,031.15	\$ 1,018.62	\$ 10,512.81	\$ 155,998.06	\$ 16,882.55	\$ 139,115.51
014	Millstream Charges Fund	\$ 212,347.81	\$ 238,885.00	\$ 238,885.00	\$ 77,356.93	\$ 134,076.64	\$ 317,156.17	\$ 6,930.00	\$ 310,226.17
018	Building/Service Funds	\$ 315,955.13	\$ 8,263.19	\$ 11,409.80	\$ 33,436.98	\$ 41,620.42	\$ 285,744.51	\$ 34,441.06	\$ 251,303.45
019	Local Grant Funds	\$ 419,313.32	\$ -	\$ -	\$ 57,678.82	\$ 63,996.69	\$ 355,316.63	\$ 43,893.94	\$ 311,422.69
022	OHSAA Tournament Fund	\$ 54,091.74	\$ -	\$ 506.60	\$ -	\$ 3,033.04	\$ 51,565.30	\$ -	\$ 51,565.30
024	Health Insurance Trust Fund	\$ 2,251,456.35	\$ 1,297,142.63	\$ 2,551,789.95	\$ 903,594.81	\$ 2,343,852.46	\$ 2,459,393.84	\$ 340,242.34	\$ 2,119,151.50
034	OSFC Maintenance Fund	\$ 562,164.15	\$ -	\$ -	\$ 100,105.57	\$ 216,002.89	\$ 346,161.26	\$ 487,926.40	\$ (141,765.14)
200	Student Managed Activities Fund	\$ 132,838.71	\$ 9,214.59	\$ 9,334.59	\$ 232.50	\$ 232.50	\$ 141,940.80	\$ 42,310.00	\$ 99,630.80
300	District Managed Activities Fund	\$ 605,957.92	\$ 168,939.69	\$ 235,352.34	\$ 63,690.53	\$ 145,003.26	\$ 696,307.00	\$ 140,013.43	\$ 556,293.57
439	State Grant - Public School Preschool	\$ 303.93	\$ -	\$ 16,671.36	\$ 41,490.63	\$ 82,766.87	\$ (65,791.58)	\$ -	\$ (65,791.58)
499	Data Communication Fund	\$ 3,377.13	\$ -	\$ 157,690.57	\$ 8,162.11	\$ 166,332.68	\$ (5,264.98)	\$ 25,442.80	\$ (30,707.78)
516	State Grant - OFCC Millstream	\$ -	\$ -	\$ 129,105.82	\$ 78,333.10	\$ 206,559.36	\$ (77,453.54)	\$ -	\$ (77,453.54)
524	State Grant - Miscellaneous	\$ 507.52	\$ -	\$ 35,451.97	\$ 4,321.07	\$ 36,882.76	\$ (923.27)	\$ 6,511.24	\$ (7,434.51)
551	Federal Grant - Title III	\$ -	\$ -	\$ 96.25	\$ 1,544.91	\$ 1,641.16	\$ (1,544.91)	\$ -	\$ (1,544.91)
572	Federal Grant - Title I	\$ 619.69	\$ -	\$ 95,744.92	\$ 92,759.32	\$ 187,674.90	\$ (91,310.29)	\$ 32,531.54	\$ (123,841.83)
584	Federal Grant - Title IV-A	\$ -	\$ -	\$ 649.85	\$ 2,500.00	\$ 3,149.85	\$ (2,500.00)	\$ 5,842.00	\$ (8,342.00)
587	Federal Grant - IDEA ECSE	\$ -	\$ -	\$ 2,854.66	\$ -	\$ 2,854.66	\$ -	\$ -	\$ -
590	Federal Grant - Title II-A	\$ -	\$ -	\$ 15,101.24	\$ 38,313.27	\$ 54,214.46	\$ (39,113.22)	\$ 31,565.00	\$ (70,678.22)
Summary of All Funds		\$15,630,462.19	\$5,605,923.34	\$15,524,007.77	\$8,531,793.67	\$17,477,696.79	\$13,676,773.17	\$13,327,941.20	\$ 348,831.97

Findlay City School District

Fiscal Year 2027

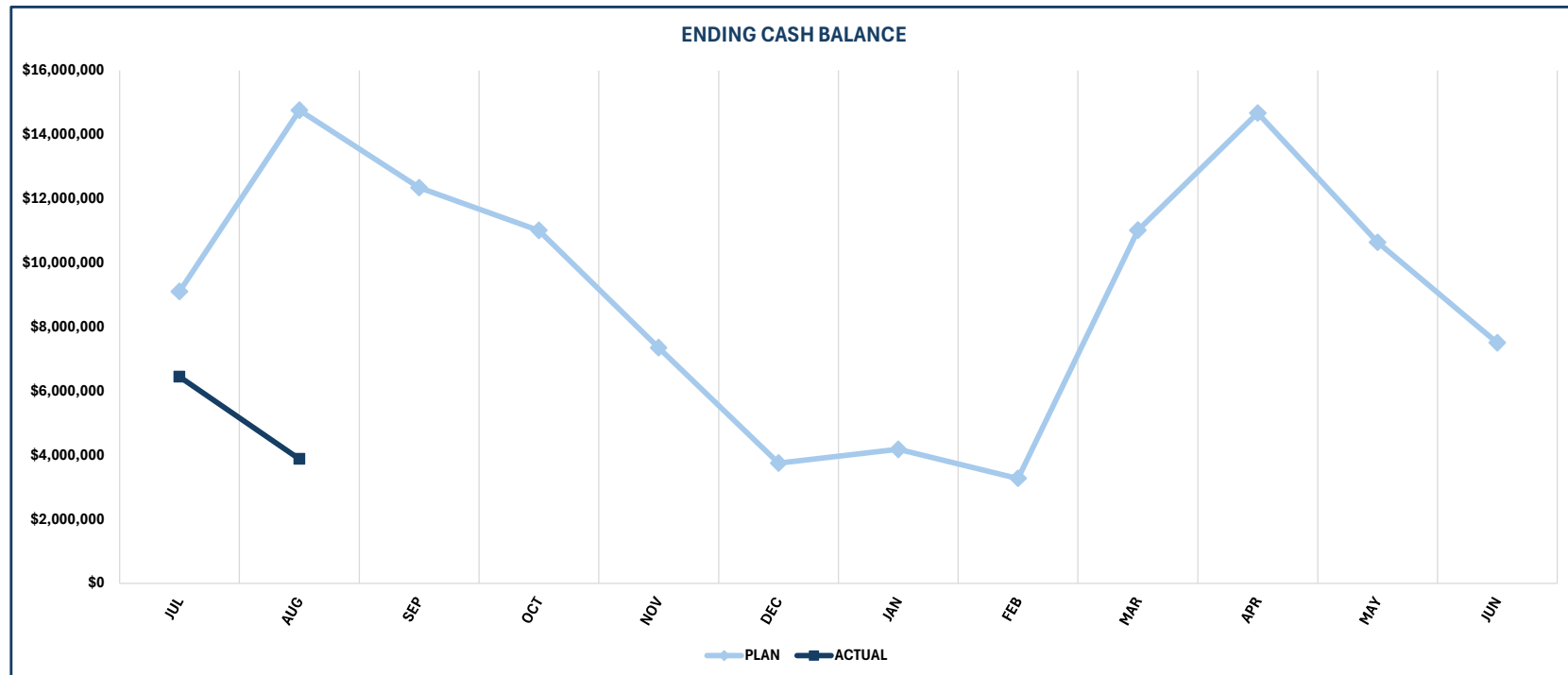
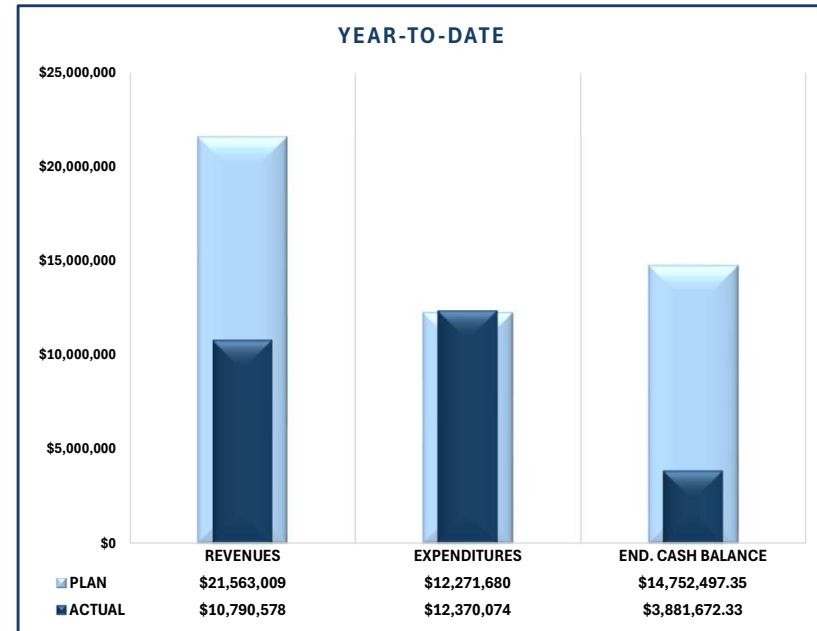
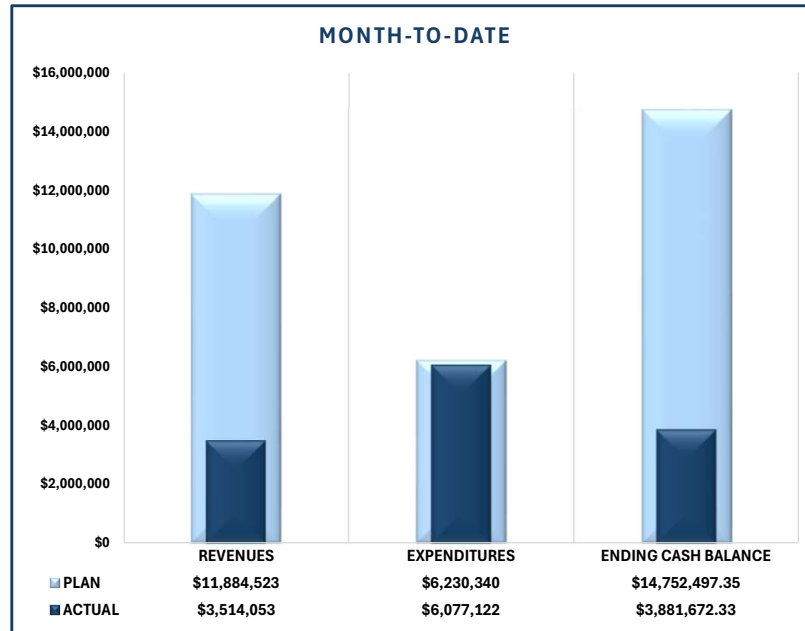
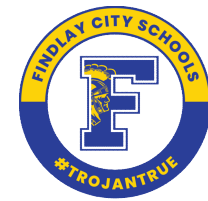


Forecast Line Number	Forecast Line Description	Month to Date			Year to Date			Percent Variance	5 Year Forecast	Percent Variance
		Current Month Estimate	Current Month Actual	Actual Over (Under) Estimate	Current Year Estimate	Current Year Actual	Actual Over (Under) Estimate	Actual from Plan YTD	Total Estimate FY2027	Actual from Total FYF
Revenues										
1.010	General Property Tax (Real Estate)	\$ 6,080,817	\$ 936,308	\$ (5,144,509)	\$ 11,144,021	\$ 3,355,071	\$ (7,788,950)	-70%	\$ 27,200,397	12%
1.020	Tangible Personal Property Tax	\$ 3,357,837	\$ -	\$ (3,357,837)	\$ 3,357,837	\$ -	\$ (3,357,837)	-100%	\$ 7,266,191	0%
1.030	Income Tax	\$ -	\$ -	\$ -	\$ 2,302,148	\$ 2,538,134	\$ 235,986	10%	\$ 9,208,591	28%
1.035	Unrestricted Grants-in-Aid	\$ 2,217,165	\$ 2,075,567	\$ (141,598)	\$ 4,267,650	\$ 3,987,095	\$ (280,556)	-7%	\$ 24,262,188	16%
1.040	Restricted Grants-in-Aid	\$ 141,450	\$ 268,802	\$ 127,352	\$ 374,825	\$ 506,629	\$ 131,804	35%	\$ 2,238,916	23%
1.045	Restrict Federal Grants-in-Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
1.050	Property Tax Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ 2,936,258	0%
1.060	All Other Operating Revenue	\$ 87,255	\$ 40,239	\$ (47,016)	\$ 115,926	\$ 200,901	\$ 84,975	73%	\$ 3,134,108	6%
1.070	Total Revenue	\$ 11,884,523	\$ 3,320,916	\$ (8,563,607)	\$ 21,562,408	\$ 10,587,830	\$ (10,974,578)	-51%	\$ 76,246,649	14%
Other Financing Sources										
2.010	Proceeds From Sale of Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
2.020	State Emergency Loans & Advancements (Approved)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
2.040	Operating Transfers-In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
2.050	Advances-In	\$ -	\$ -	\$ -	\$ -	\$ 5,925	\$ 5,925	n/a	\$ -	n/a
2.060	All Other Financing Sources	\$ -	\$ 193,137	\$ 193,137	\$ 602	\$ 196,824	\$ 196,222	32608%	\$ 25,000	787%
2.070	Total Other Financing Sources	\$ -	\$ 193,137	\$ 193,137	\$ 602	\$ 202,749	\$ 202,147	33593%	\$ 25,000	811%
2.080	Total Revenue and Other Financing Sources	\$ 11,884,523	\$ 3,514,053	\$ (8,370,470)	\$ 21,563,009	\$ 10,790,578	\$ (10,772,431)	-50%	\$ 76,271,649	14%
Expenditures										
3.010	Personal Services - Employee Salaries & Wages	\$ 3,604,525	\$ 3,296,472	\$ (308,053)	\$ 7,247,965	\$ 6,475,915	\$ (772,050)	-11%	\$ 42,792,206	15%
3.020	Employees' Retirement and Insurance Benefits	\$ 1,642,858	\$ 1,828,539	\$ 185,681	\$ 3,437,302	\$ 3,604,735	\$ 167,433	5%	\$ 21,785,468	17%
3.030	Purchased Services	\$ 456,682	\$ 514,822	\$ 58,140	\$ 849,126	\$ 1,243,051	\$ 393,925	46%	\$ 5,781,453	22%
3.040	Supplies and Materials	\$ 270,893	\$ 380,043	\$ 109,151	\$ 446,021	\$ 603,481	\$ 157,460	35%	\$ 1,993,306	30%
3.050	Capital Outlay	\$ 28,796	\$ 34,770	\$ 5,974	\$ 35,342	\$ 212,232	\$ 176,889	501%	\$ 360,605	59%
3.060	Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
4.010-4.055	Principal- All	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
4.060	Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
4.300	Other Objects	\$ 226,586	\$ 22,476	\$ (204,110)	\$ 255,923	\$ 230,660	\$ (25,263)	-10%	\$ 722,112	32%
4.500	Total Expenditures	\$ 6,230,340	\$ 6,077,122	\$ (153,218)	\$ 12,271,680	\$ 12,370,074	\$ 98,394	1%	\$ 73,435,150	17%
Other Financing Uses										
5.010	Operational Transfers-Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ 800,000	0%
5.020	Advances-Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
5.030	All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
5.040	Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ 800,000	0%
5.050	Total Expenditures and Other Financing Uses	\$ 6,230,340	\$ 6,077,122	\$ (153,218)	\$ 12,271,680	\$ 12,370,074	\$ 98,394	1%	\$ 74,235,150	17%
Excess Of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses										
6.010		\$ 5,654,183	\$ (2,563,069)	\$ (8,217,252)	\$ 9,291,329	\$ (1,579,496)	\$ (10,870,825)			
7.010	Beginning Cash Balance	\$ 9,098,314	\$ 6,444,741	\$ (2,653,573)	\$ 5,461,168	\$ 5,461,168	\$ -			
7.020	Ending Cash Balance	\$ 14,752,497.35	\$ 3,881,672.33	\$ (10,870,825.02)	\$ 14,752,497.35	\$ 3,881,672.33	\$ (10,870,825.02)	-74%		

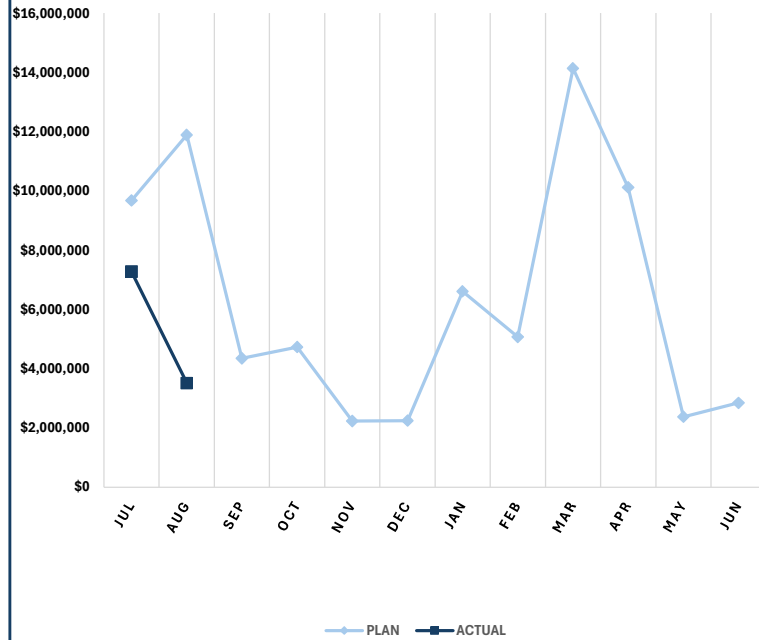
Findlay City School District

Month of August 2026

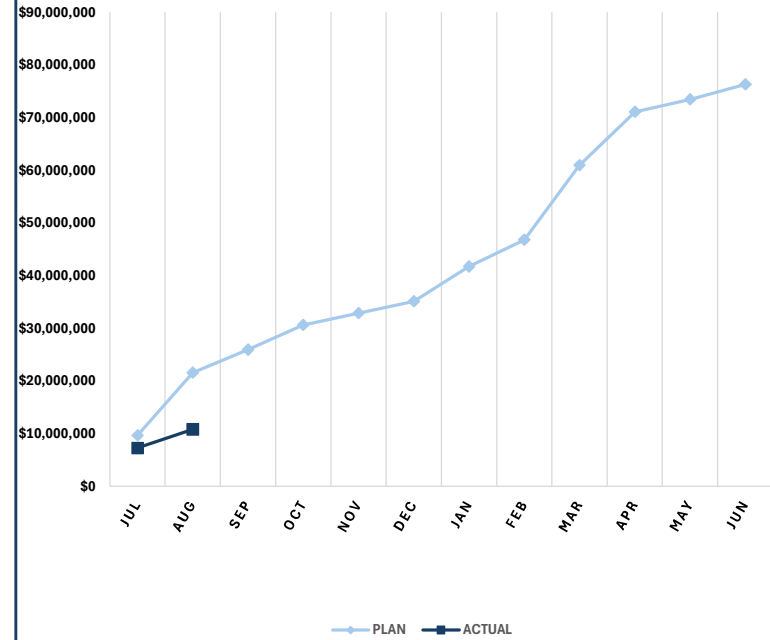
Fiscal Year 2027



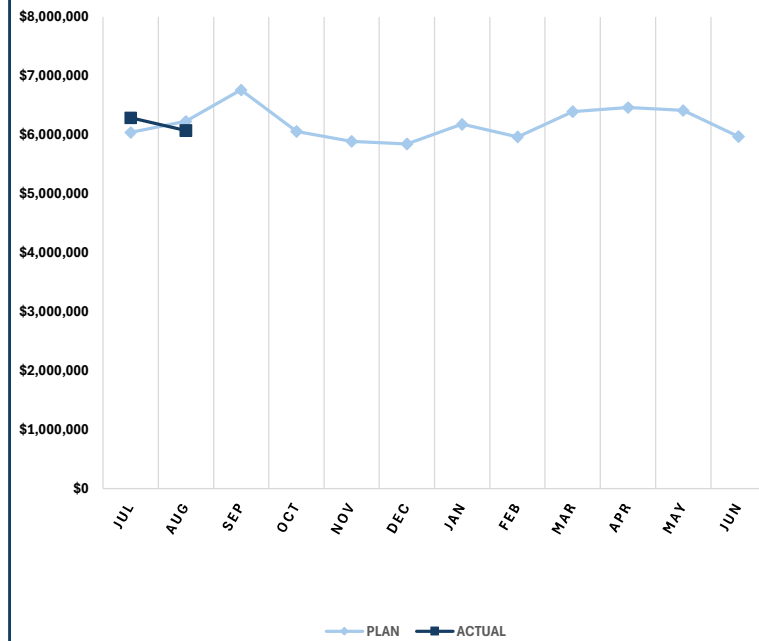
**2.080 TOTAL REVENUE & OTHER FIN. SOURCES
MONTH TO DATE**



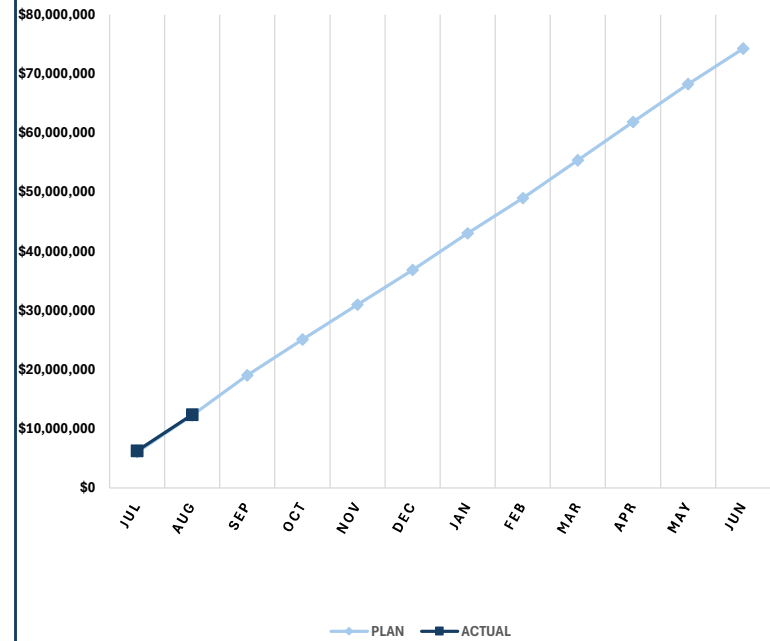
**2.080 TOTAL REVENUES & OTHER FIN. SOURCES
YEAR TO DATE**



**5.050 TOTAL EXPENDITURE & OTHER FIN. SOURCES
MONTH TO DATE**



**5.050 TOTAL EXPENDITURE & OTHER FIN. SOURCES
YEAR TO DATE**



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

Revenue Account	Description	Anticipated	Aug-26	Fiscal Year-to-Date	% Collected
024-1870-9024	Employer Contributions	\$ 717,000.00	\$ 59,414.61	\$ 118,150.55	16.48%
024-1872-9024	Employee Contributions	\$ 4,800.00	\$ 739.27	\$ 1,167.12	24.32%
024-1870-9224	Option B Plan Emplr Cont	\$ 1,650,000.00	\$ 127,314.66	\$ 252,705.46	15.32%
024-1872-9224	Option B Plan Emplée Cont	\$ 341,000.00	\$ 33,895.02	\$ 45,078.50	13.22%
024-1870-9324	Option C Plan Emplr Cont	\$ 12,000,000.00	\$ 1,067,111.37	\$ 2,120,820.34	17.67%
024-1872-9324	Option C Plan Employee Cont	\$ 400,000.00	\$ 8,667.70	\$ 13,867.98	3.47%
024-1872-9424	Bronze Plan Employee Cont	\$ -	\$ -	\$ -	0.00%

Total Revenue		\$ 15,112,800.00	\$ 1,297,142.63	\$ 2,551,789.95	16.88%
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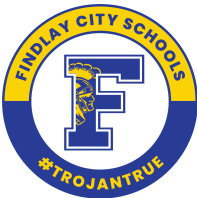
Expense Account	Description	Budget	Aug-26	Fiscal Year-to-Date	% Expensed
024-2900-491-9024	MetLife D/V Admin Cost	\$ 600,000.00	\$ 63,408.23	\$ 123,447.16	20.57%
024-2900-492-9024	Sun Life/UMR Stop Loss	\$ 2,300,000.00	\$ 251,661.42	\$ 502,358.62	21.84%
024-2900-800-9024	D/V Claims -Miscellaneous Expense	\$ 1,500.00	\$ -	\$ -	0.00%
024-2900-800-9224	Opt B Claims -Miscellaneous Expense	\$ 1,050,000.00	\$ 83,010.25	\$ 132,286.97	12.60%
024-2900-200-9324	H S A Employer Contributions Expense	\$ 435,000.00	\$ 37,725.00	\$ 74,775.00	17.19%
024-2900-400-9324	UMR Admin Cost	\$ 860,000.00	\$ 74,929.69	\$ 162,133.06	18.85%
024-2900-800-9324	Opt C Claims -Miscellaneous Expense	\$ 8,000,000.00	\$ 392,860.22	\$ 1,348,851.65	16.86%
024-2900-800-9424	Bronze Plan -Miscellaneous Expense	\$ 1,500.00	\$ -	\$ -	-

Total Expenses		\$ 13,248,000.00	\$ 903,594.81	\$ 2,343,852.46	17.69%
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Revenues Over (Under) Expenses		\$ 1,864,800.00	\$ 393,547.82	\$ 207,937.49	
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Ending Cash Balance 024 Account AUGUST 31, 2026		\$ 2,459,393.84			
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Findlay City School District
Then & Now Approval
August 2026



Purchase Order No.	Vendor Name	Account Number	Amount
270906	Dietsch Brothers	018-1100-510-9251-000000-251-00-000	\$ 4,734.62