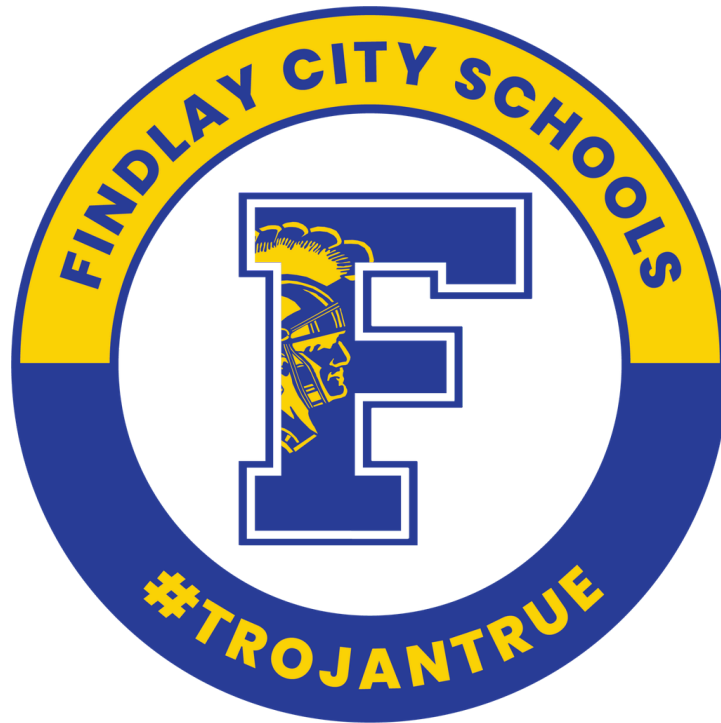


FINDLAY CITY SCHOOL DISTRICT

Board of Education Financial Report



Month Ending September 30, 2026

Fiscal Year 2027

FINANCIAL SUMMARY

Summary of All Funds:

As of September 30, 2026, total fiscal-year revenues were \$34,058,166.53, up \$2,100,726.49 from \$31,957,440.04 one year ago. Total expenditures from all funds were \$26,475,620.66, down \$589,016.96 compared to \$27,064,637.62 one year ago.

Summary of the General Fund:

As of September 30, 2026, fiscal-year total General Fund revenues were \$25,130,375.28, up \$1,701,692.95 compared to \$23,428,682.33 one year ago. Total General Fund expenditures were \$19,257,121.77, up \$945,290.53 compared to \$18,311,831.24 one year ago.

Spending Plan Summary:

Through September 30, 2026, Actual Total Revenues and Other Financing Sources (Line 02.080), \$24,810,091.00, are short of fiscal year-to-date estimates of \$25,903,255.00 by \$1,093,164.00. Actual Total Expenditures and Other Financing Uses (Line 05.050), \$19,257,122.00, exceed the fiscal year-to-date estimate of \$19,034,237.00 by \$222,885.00.

Special Notes:

While the district received the final settlement for the second half of our TY2025 property tax collections on September 11, 2026, we did not receive the Homestead & Rollback settlement until October 2, 2026, after the close of the current reporting period, which has still left some variances in our estimated revenue.

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

FINDLAY CITY SCHOOLS
Cash Reconciliation as of 09/30/2026

Gross Depository Balances:

FIFTH THIRD BANK - 5203	\$816,700.86
FARMERS AND MERCHANTS	\$0.00
CUSTODIAL SECURITY ACCOUNT	\$154,000.00
HUNTINGTON BANK	\$1,256,638.35

Total Depository Balances (Gross)	<u>\$2,227,339.21</u>
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Adjustments to Bank Balance:

Cash in Transit to Bank	\$0.00
Outstanding Checks	(\$719,821.12)
Adjustments:	
Adjustment	\$4,993.21

Total Adjustments to Bank Balance	<u>(\$714,827.91)</u>
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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	\$16,157,212.75
FIFTH THIRD SECURITIES	\$5,537,025.24

Total Investments	<u>\$21,694,237.99</u>
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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	<u>\$6,258.77</u>
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Total Balances	<u><u>\$23,213,008.06</u></u>
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Total Fund Balance	<u><u>\$23,213,008.06</u></u>
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Depository Clearance Accounts:

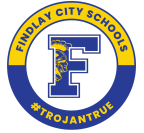
HUNTINGTON PAYROLL BALANCE	\$498,025.76
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Total Clearance Account Balances	<u>\$498,025.76</u>
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Treasurer

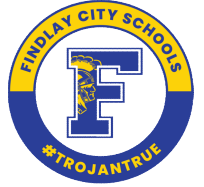
Findlay City School District
Balance of Funds Report
Month Ending September 30, 2026



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	\$ 14,339,797.19	\$ 25,130,375.28	\$ 6,887,048.00	\$ 19,257,121.77	\$ 11,334,421.52	\$ 3,954,336.83	\$ 7,380,084.69
002	Bond Retirement Fund	\$ 2,375,178.99	\$ 1,242,688.52	\$ 1,641,551.05	\$ 28,807.75	\$ 28,807.75	\$ 3,987,922.29	\$ 3,993,587.50	\$ (5,665.21)
003	Permanent Improvement Fund	\$ 1,579,164.11	\$ 680,553.33	\$ 1,295,687.66	\$ 187,906.95	\$ 1,238,588.46	\$ 1,636,263.31	\$ 2,005,525.18	\$ (369,261.87)
004	Capital Projects Fund	\$ 9,834.35	\$ -	\$ -	\$ -	\$ -	\$ 9,834.35	\$ 9,834.35	\$ -
006	Food Service Fund	\$ 204,608.14	\$ 69,387.00	\$ 131,883.31	\$ 158,138.18	\$ 268,866.99	\$ 67,624.46	\$ 731,978.11	\$ (664,353.65)
007	Expendable Trust Fund	\$ 435,822.37	\$ 3,462.22	\$ 3,612.22	\$ 10,668.95	\$ 188,381.95	\$ 251,052.64	\$ 103,151.49	\$ 147,901.15
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	\$ 77,461.10	\$ 232,571.54	\$ 46,037.21	\$ 101,879.50	\$ 390,756.45	\$ 52,150.53	\$ 338,605.92
011	Rotary Fund	\$ 165,479.72	\$ 4,215.66	\$ 5,246.81	\$ 7,842.48	\$ 18,355.29	\$ 152,371.24	\$ 43,305.02	\$ 109,066.22
014	Millstream Charges Fund	\$ 212,347.81	\$ 82,760.00	\$ 321,645.00	\$ 45,625.55	\$ 179,702.19	\$ 354,290.62	\$ 4,817.99	\$ 349,472.63
018	Building/Service Funds	\$ 315,955.13	\$ 20,842.66	\$ 32,252.46	\$ 16,113.82	\$ 57,734.24	\$ 290,473.35	\$ 39,153.70	\$ 251,319.65
019	Local Grant Funds	\$ 419,313.32	\$ 6,619.89	\$ 6,619.89	\$ 9,253.86	\$ 73,250.55	\$ 352,682.66	\$ 53,724.24	\$ 298,958.42
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	\$ 1,348,615.00	\$ 3,900,404.95	\$ 1,075,133.84	\$ 3,418,986.30	\$ 2,732,875.00	\$ 254,020.77	\$ 2,478,854.23
034	OSFC Maintenance Fund	\$ 562,164.15	\$ -	\$ -	\$ 41,705.05	\$ 257,707.94	\$ 304,456.21	\$ 212,032.67	\$ 92,423.54
200	Student Managed Activities Fund	\$ 132,838.71	\$ 31,163.86	\$ 40,498.45	\$ 17,311.85	\$ 17,544.35	\$ 155,792.81	\$ 47,919.95	\$ 107,872.86
300	District Managed Activites Fund	\$ 605,957.92	\$ 103,950.95	\$ 339,303.29	\$ 93,650.00	\$ 238,653.26	\$ 706,607.95	\$ 136,409.87	\$ 570,198.08
439	State Grant - Public School Preschool	\$ 303.93	\$ 320,783.17	\$ 337,454.53	\$ 49,879.24	\$ 132,646.11	\$ 205,112.35	\$ -	\$ 205,112.35
499	Data Communication Fund	\$ 3,377.13	\$ 8,276.43	\$ 165,967.00	\$ 9,715.88	\$ 176,048.56	\$ (6,704.43)	\$ 15,807.07	\$ (22,511.50)
516	State Grant - OFCC Millstream	\$ -	\$ 77,453.54	\$ 206,559.36	\$ 132,280.72	\$ 338,840.08	\$ (132,280.72)	\$ 23,143.52	\$ (155,424.24)
524	State Grant - Miscellaneous	\$ 507.52	\$ 923.27	\$ 36,375.24	\$ 18,814.14	\$ 55,696.90	\$ (18,814.14)	\$ 6,481.00	\$ (25,295.14)
551	Federal Grant - Title III	\$ -	\$ 702.55	\$ 798.80	\$ 13,340.65	\$ 14,981.81	\$ (14,183.01)	\$ -	\$ (14,183.01)
572	Federal Grant - Title I	\$ 619.69	\$ 91,051.89	\$ 186,796.81	\$ 98,168.57	\$ 285,843.47	\$ (98,426.97)	\$ 28,921.48	\$ (127,348.45)
584	Federal Grant - Title IV-A	\$ -	\$ -	\$ 649.85	\$ 7,842.00	\$ 10,991.85	\$ (10,342.00)	\$ -	\$ (10,342.00)
587	Federal Grant - IDEA ECSE	\$ -	\$ -	\$ 2,854.66	\$ 4,949.40	\$ 7,804.06	\$ (4,949.40)	\$ -	\$ (4,949.40)
590	Federal Grant - Title II-A	\$ -	\$ 23,450.53	\$ 38,551.77	\$ 37,689.78	\$ 91,904.24	\$ (53,352.47)	\$ 26,289.00	\$ (79,641.47)
Summary of All Funds		\$15,630,462.19	\$18,534,158.76	\$34,058,166.53	\$8,997,923.87	\$26,475,620.66	\$23,213,008.06	\$11,758,840.27	\$11,454,167.79

Findlay City School District

Fiscal Year 2027

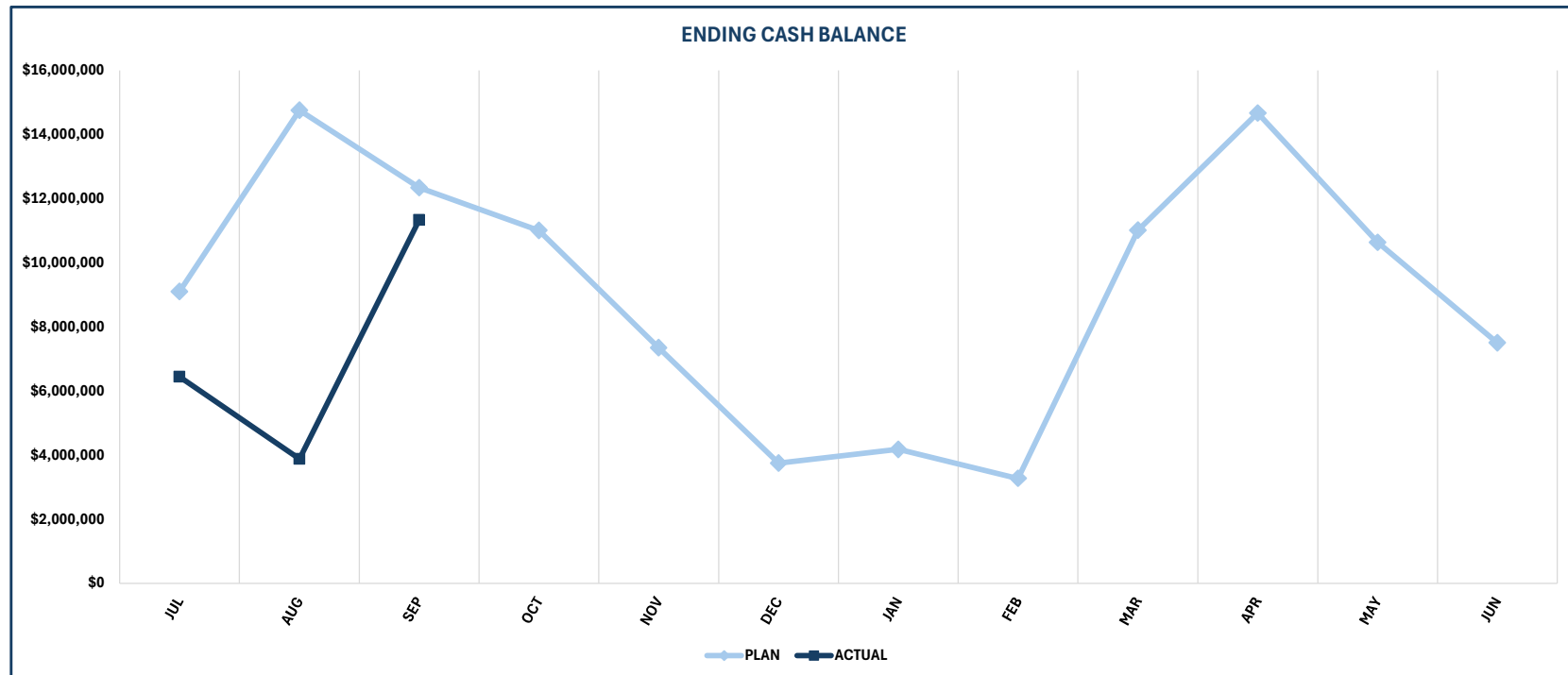
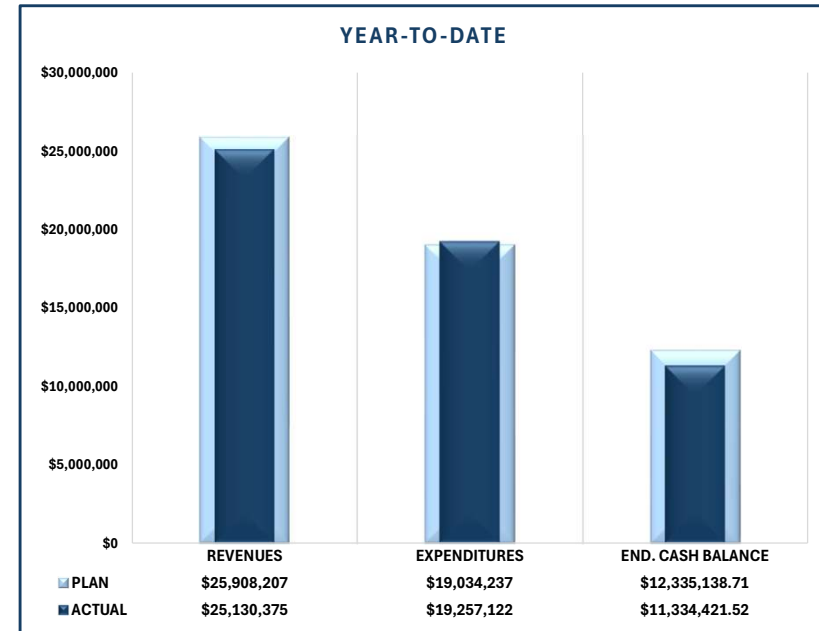
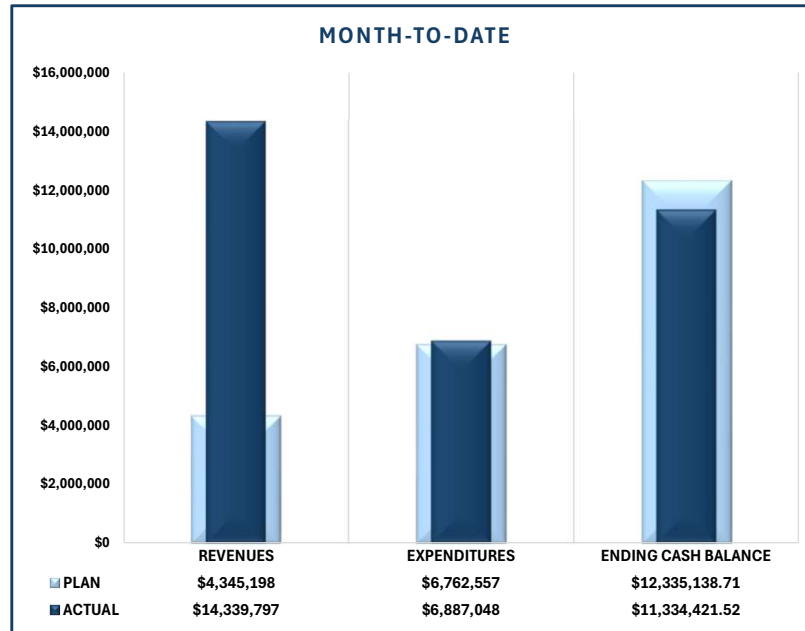
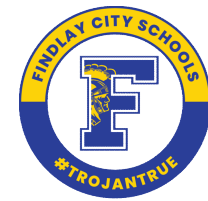


Forecast Line Number	Forecast Line Description	Month to Date			Year to Date			Percent Variance Actual from Plan YTD	5 Year Forecast Total Estimate FY2027	Percent Variance Actual from Total FYF
		Current Month Estimate	Current Month Actual	Actual Over (Under) Estimate	Current Year Estimate	Current Year Actual	Actual Over (Under) Estimate			
Revenues										
1.010	General Property Tax (Real Estate)	\$ -	\$ 7,895,877	\$ 7,895,877	\$ 11,144,021	\$ 11,250,948	\$ 106,927	1%	\$ 27,200,397	41%
1.020	Tangible Personal Property Tax	\$ -	\$ 3,794,092	\$ 3,794,092	\$ 3,357,837	\$ 3,794,092	\$ 436,255	13%	\$ 7,266,191	52%
1.030	Income Tax	\$ -	\$ -	\$ -	\$ 2,302,148	\$ 2,538,134	\$ 235,986	10%	\$ 9,208,591	28%
1.035	Unrestricted Grants-in-Aid	\$ 2,066,581	\$ 1,906,373	\$ (160,208)	\$ 6,334,232	\$ 5,893,468	\$ (440,764)	-7%	\$ 24,262,188	24%
1.040	Restricted Grants-in-Aid	\$ 141,448	\$ 237,768	\$ 96,320	\$ 516,273	\$ 744,397	\$ 228,123	44%	\$ 2,238,916	33%
1.045	Restrict Federal Grants-in-Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
1.050	Property Tax Allocation	\$ 1,455,330	\$ -	\$ (1,455,330)	\$ 1,455,330	\$ -	\$ (1,455,330)	-100%	\$ 2,936,258	0%
1.060	All Other Operating Revenue	\$ 677,488	\$ 388,153	\$ (289,335)	\$ 793,414	\$ 589,054	\$ (204,361)	-26%	\$ 3,134,108	19%
1.070	Total Revenue	\$ 4,340,847	\$ 14,222,262	\$ 9,881,414	\$ 25,903,255	\$ 24,810,091	\$ (1,093,164)	-4%	\$ 76,246,649	33%
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	\$ 4,351	\$ 117,535	\$ 113,185	\$ 4,952	\$ 314,359	\$ 309,407	6248%	\$ 25,000	1257%
2.070	Total Other Financing Sources	\$ 4,351	\$ 117,535	\$ 113,185	\$ 4,952	\$ 320,284	\$ 315,332	6367%	\$ 25,000	1281%
2.080	Total Revenue and Other Financing Sources	\$ 4,345,198	\$ 14,339,797	\$ 9,994,599	\$ 25,908,207	\$ 25,130,375	\$ (777,832)	-3%	\$ 76,271,649	33%
Expenditures										
3.010	Personal Services - Employee Salaries & Wages	\$ 3,478,663	\$ 3,712,672	\$ 234,009	\$ 10,726,628	\$ 10,188,587	\$ (538,042)	-5%	\$ 42,792,206	24%
3.020	Employees' Retirement and Insurance Benefits	\$ 1,597,935	\$ 1,798,259	\$ 200,324	\$ 5,035,237	\$ 5,402,994	\$ 367,757	7%	\$ 21,785,468	25%
3.030	Purchased Services	\$ 416,601	\$ 566,036	\$ 149,435	\$ 1,265,727	\$ 1,809,087	\$ 543,361	43%	\$ 5,781,453	31%
3.040	Supplies and Materials	\$ 184,047	\$ 320,296	\$ 136,249	\$ 630,068	\$ 923,777	\$ 293,709	47%	\$ 1,993,306	46%
3.050	Capital Outlay	\$ 247,840	\$ 230,327	\$ (17,513)	\$ 283,183	\$ 442,559	\$ 159,376	56%	\$ 360,605	123%
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	\$ 37,470	\$ 259,458	\$ 221,988	\$ 293,393	\$ 490,118	\$ 196,724	67%	\$ 722,112	68%
4.500	Total Expenditures	\$ 5,962,557	\$ 6,887,048	\$ 924,491	\$ 18,234,237	\$ 19,257,122	\$ 1,022,885	6%	\$ 73,435,150	26%
Other Financing Uses										
5.010	Operational Transfers-Out	\$ 800,000	\$ -	\$ (800,000)	\$ 800,000	\$ -	\$ (800,000)	-100%	\$ 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	\$ 800,000	\$ -	\$ (800,000)	\$ 800,000	\$ -	\$ (800,000)	-100%	\$ 800,000	0%
5.050	Total Expenditures and Other Financing Uses	\$ 6,762,557	\$ 6,887,048	\$ 124,491	\$ 19,034,237	\$ 19,257,122	\$ 222,885	1%	\$ 74,235,150	26%
Excess Of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses										
6.010		\$ (2,417,359)	\$ 7,452,749	\$ 9,870,108	\$ 6,873,971	\$ 5,873,254	\$ (1,000,717)			
7.010	Beginning Cash Balance	\$ 14,752,497	\$ 3,881,672	\$ (10,870,825)	\$ 5,461,168	\$ 5,461,168	\$ -			
7.020	Ending Cash Balance	\$ 12,335,138.71	\$ 11,334,421.52	\$ (1,000,717.19)	\$ 12,335,138.71	\$ 11,334,421.52	\$ (1,000,717.19)	-8%		

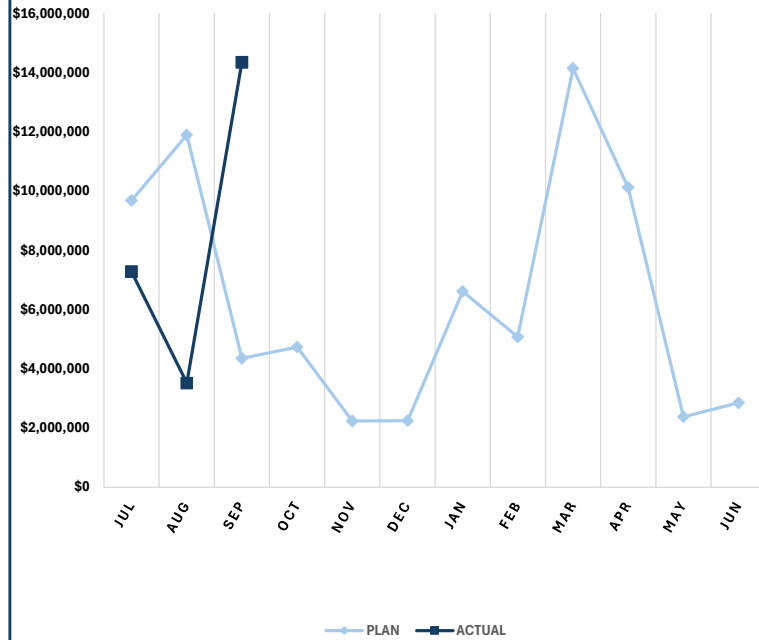
Findlay City School District

Month of September 2026

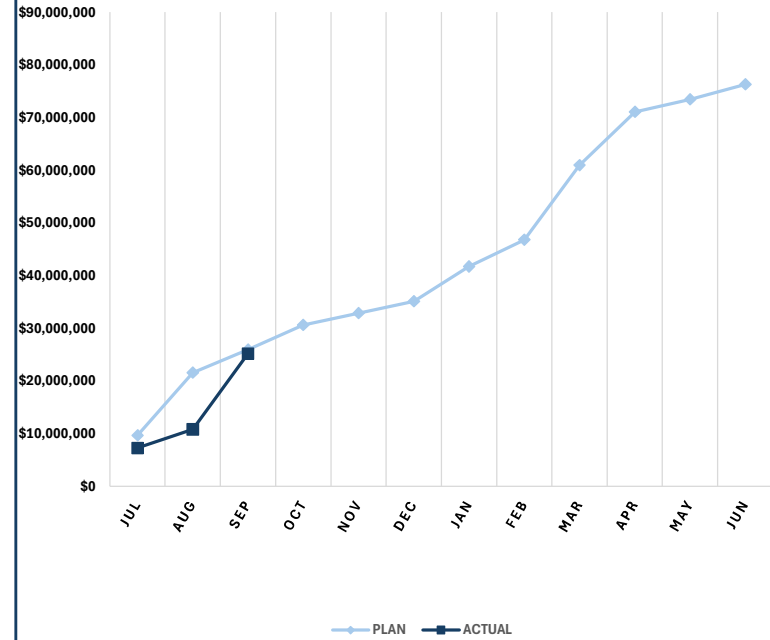
Fiscal Year 2027



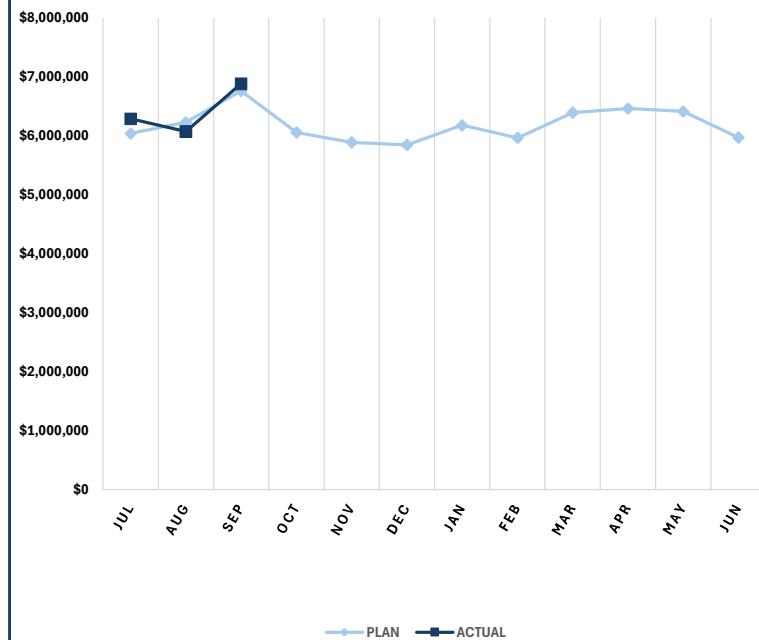
**2.080 TOTAL REVENUE & OTHER FIN. SOURCES
MONTH TO DATE**



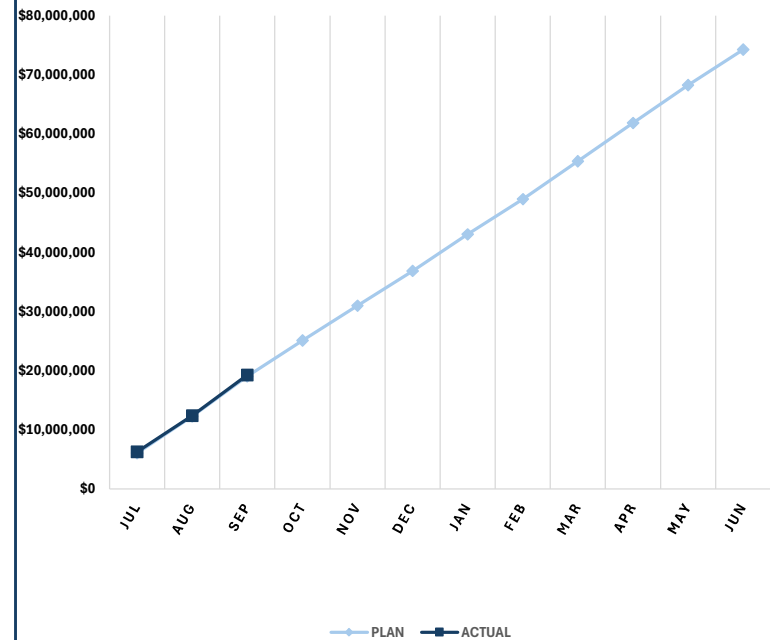
**2.080 TOTAL REVENUES & OTHER FIN. SOURCES
YEAR TO DATE**



**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 SEPTEMBER 30, 2026**

Revenue Account	Description	Anticipated	Sep-26	Fiscal Year-to-Date	% Collected
024-1870-9024	Employer Dental/Vision Contributions	\$ 717,000.00	\$ 62,423.78	\$ 180,574.33	25.18%
024-1872-9024	Employee Dental/Vision Contributions	\$ 4,800.00	\$ 738.66	\$ 1,905.78	39.70%
024-1870-9224	Option B Plan Employer Contributions	\$ 1,650,000.00	\$ 116,787.48	\$ 369,492.94	22.39%
024-1872-9224	Option B Plan Employee Contributions	\$ 341,000.00	\$ 25,636.28	\$ 70,714.78	20.74%
024-1870-9324	Option C Plan Employer Contributions	\$ 12,000,000.00	\$ 1,066,293.59	\$ 3,187,113.93	26.56%
024-1872-9324	Option C Plan Employee Contributions	\$ 400,000.00	\$ 76,735.21	\$ 90,603.19	22.65%

Total Revenue		\$ 15,112,800.00	\$ 1,348,615.00	\$ 3,900,404.95	25.81%
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Expense Account	Description	Budget	Sep-26	Fiscal Year-to-Date	% Expensed
024-2900-491-9024	MetLife D/V Admin Cost	\$ 600,000.00	\$ 66,638.23	\$ 190,085.39	31.68%
024-2900-492-9024	Sun Life/UMR Stop Loss	\$ 2,300,000.00	\$ 267,088.94	\$ 769,447.56	33.45%
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	\$ 52,072.51	\$ 184,359.48	17.56%
024-2900-200-9324	H S A Employer Contributions Expense	\$ 435,000.00	\$ 27,837.50	\$ 102,612.50	23.59%
024-2900-400-9324	UMR Admin Cost	\$ 860,000.00	\$ 74,669.58	\$ 236,802.64	27.54%
024-2900-800-9324	Opt C Claims -Miscellaneous Expense	\$ 8,000,000.00	\$ 586,827.08	\$ 1,935,678.73	24.20%
024-2900-800-9424	Bronze Plan -Miscellaneous Expense	\$ 1,500.00	\$ -	\$ -	-

Total Expenses		\$ 13,248,000.00	\$ 1,075,133.84	\$ 3,418,986.30	25.81%
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Revenues Over (Under) Expenses		\$ 1,864,800.00	\$ 273,481.16	\$ 481,418.65	
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Ending Cash Balance 024 Account SEPTEMBER 30, 2026		\$ 2,732,875.00			
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**FINDLAY CITY SCHOOL DISTRICT
HEALTH INSURANCE TRUST FUND
FY2027 MONTHLY DETAIL THROUGH SEPTEMBER 30, 2026**

Revenue Account	Description	Jul-26	Aug-26	Sep-26	Fiscal Year-to-Date
024-1870-9024	Employer Dental/Vision Contributions	\$ 58,735.94	\$ 59,414.61	\$ 62,423.78	\$ 180,574.33
024-1872-9024	Employee Dental/Vision Contributions	\$ 427.85	\$ 739.27	\$ 738.66	\$ 1,905.78
024-1870-9224	Option B Plan Employer Contributions	\$ 125,390.80	\$ 127,314.66	\$ 116,787.48	\$ 369,492.94
024-1872-9224	Option B Plan Employee Contributions	\$ 11,183.48	\$ 33,895.02	\$ 25,636.28	\$ 70,714.78
024-1870-9324	Option C Plan Employer Contributions	\$ 1,053,708.97	\$ 1,067,111.37	\$ 1,066,293.59	\$ 3,187,113.93
024-1872-9324	Option C Plan Employee Contributions	\$ 5,200.28	\$ 8,667.70	\$ 76,735.21	\$ 90,603.19

Total Revenue		\$ 1,254,647.32	\$ 1,297,142.63	\$ 1,348,615.00	\$ 3,900,404.95
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Expense Account	Description	Jul-26	Aug-26	Sep-26	Fiscal Year-to-Date
024-2900-491-9024	MetLife D/V Admin Cost	\$ 60,038.93	\$ 63,408.23	\$ 66,638.23	\$ 190,085.39
024-2900-492-9024	Sun Life/UMR Stop Loss	\$ 250,697.20	\$ 251,661.42	\$ 267,088.94	\$ 769,447.56
024-2900-800-9024	D/V Claims -Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -
024-2900-800-9224	Opt B Claims -Miscellaneous Expense	\$ 49,276.72	\$ 83,010.25	\$ 52,072.51	\$ 184,359.48
024-2900-200-9324	H S A Employer Contributions Expense	\$ 37,050.00	\$ 37,725.00	\$ 27,837.50	\$ 102,612.50
024-2900-400-9324	UMR Admin Cost	\$ 87,203.37	\$ 74,929.69	\$ 74,669.58	\$ 236,802.64
024-2900-800-9324	Opt C Claims -Miscellaneous Expense	\$ 955,991.43	\$ 392,860.22	\$ 586,827.08	\$ 1,935,678.73
024-2900-800-9424	Bronze Plan -Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -

Total Expenses		\$ 1,440,257.65	\$ 903,594.81	\$ 1,075,133.84	\$ 3,418,986.30
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Revenues Over (Under) Expenses		\$ (185,610.33)	\$ 393,547.82	\$ 273,481.16	\$ 481,418.65
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Ending Cash Balance 024 Account SEPTEMBER 30, 2026	\$ 2,732,875.00
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