



470 Portland Way North
Galion, OH 44833
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Financial Information

April 2018

James M. Grubbs, Jr., Superintendent-**Charlene Parkinson**, Treasurer
Paul Wheeler, Director of Curriculum, Instruction & Federal Programs
Cindy Parrott, Director Special Education

GALION CITY SCHOOL DISTRICT
Office of Treasurer
Monthly Financial Reports – April 30, 2018

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MONTHLY FINANCIAL REPORT – GENERAL FUND ONLY

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Presented at the
Board of Education Meeting
May 14, 2018

Galion City School District
Cash Reconciliation Report
April 2018

Bank Balances per Statements

| | |
|---------------------------------------|-----------------|
| United Bank - Checking | \$ 320,471.76 |
| United Bank - Sweep | 1,649,302.52 |
| United Bank - Payroll | - |
| United Bank - Online School Fees | 154,868.62 |
| United Bank - Money Market | 7,068,692.50 |
| United Bank - High School Athletics | 500.00 |
| United Bank - Middle School Athletics | 500.00 |
| US Bank CD - Smith Scholarship | 200,000.00 |
| | <hr/> |
| | \$ 9,394,335.40 |
| Checks Outstanding | (53,245.48) |
| Adjustments / Items in Transit | (11,776.63) |
| | <hr/> |
| Cash Balance as Adjusted/Reconciled | \$ 9,329,313.29 |
| | <hr/> |
| Total Fund Balance as Shown on Page 2 | <hr/> <hr/> |
| | \$ 9,329,313.29 |
| | <hr/> |
| Difference | \$ - |

Galion City School District

Actual Balances by Fund

prepared by cparkinson 05/04/18

| Description | # | Current Month | Prior Month | Fiscal Year End | Fiscal Year End | Fiscal Year End | Fiscal Year End |
|--|-----|---------------|--------------|-----------------|-----------------|-----------------|-----------------|
| | | Actual | Actual | Actual | Actual | Actual | Actual |
| | | April 2018 | March 2018 | June 2017 | June 2016 | June 2015 | June 2014 |
| General | 001 | 5,722,402 | 5,700,801 | \$ 4,624,128 | \$ 3,689,830 | \$ 2,647,100 | \$ 1,871,110 |
| Bond Retirement | 002 | 1,424,598 | 1,318,377 | 1,136,777 | 1,094,021 | 947,023 | 866,739 |
| Permanent Improvement | 003 | 1,149,405 | 1,147,479 | 1,060,356 | 1,428,114 | 1,055,411 | 241,099 |
| Building | 004 | - | - | - | 7,037 | 7,037 | 7,037 |
| Food Service | 006 | 295,182 | 267,523 | 292,827 | 342,727 | 374,976 | 453,928 |
| Faculty | 007 | 10,197 | 10,025 | 9,723 | 6,478 | 6,125 | 5,638 |
| Special Purpose - Scholarships - PTO | 007 | 26,502 | 26,465 | 7,788 | 10,042 | 12,666 | 19,858 |
| Scholarships | 008 | 240,524 | 240,007 | 239,934 | 237,453 | 234,332 | 246,100 |
| Principals | 018 | 45,826 | 42,167 | 39,357 | 30,358 | 31,918 | 29,487 |
| Campus Wear | 018 | 1,030 | 1,030 | 2,306 | 4,440 | 6,371 | (2,541) |
| Community Grants | 019 | 2,873 | 2,878 | 2,366 | 1,419 | 8,862 | 15,903 |
| Unclaimed | 022 | 2,532 | 2,532 | 2,532 | 2,363 | 1,650 | 1,650 |
| Athletic Tournament | 022 | - | 203 | - | - | - | 5,852 |
| OSFC Maintenance | 034 | 254,445 | 247,273 | 176,219 | 208,663 | 306,307 | 440,951 |
| Severance | 035 | 82,525 | 82,525 | 168,398 | 247,206 | 58,169 | 17,687 |
| School Activities (Drama/Clubs/FCCLA/NHS) | 200 | 86,974 | 85,993 | 67,385 | 66,474 | 74,203 | 78,890 |
| Athletics Middle School | 300 | 9,345 | 10,269 | 5,473 | 6,338 | 739 | 6,989 |
| Athletics High School | 300 | 37,790 | 30,923 | 31,244 | 14,412 | 4,301 | 5,815 |
| Marching Band | 300 | 4,452 | 3,599 | 4,071 | 2,376 | 2,656 | 1,021 |
| Auxiliary - St. Joes | 401 | 14,137 | 23,133 | 808 | 4,469 | 13,939 | 9,681 |
| Old State/Federal Grants (451,499,504,506,533,536) | *** | (2,500) | - | - | - | 1,126 | 9,288 |
| Early Childhood Education Grant | 439 | (14,010) | - | (247) | - | - | - |
| IDEA (Including PreSchool IDEA - 587) | 516 | (23,188) | (31,512) | (21,366) | (2,104) | (30,401) | 17,287 |
| Title I | 572 | (36,939) | (49,966) | (47,581) | (149,600) | (42,509) | 15,802 |
| Title II A | 590 | (1,905) | (1,061) | (31,721) | (165) | (11,653) | (6,017) |
| Title II D | 599 | (2,884) | (197) | (7,556) | (11,314) | (5,761) | 7,985 |
| Total All Funds | | \$ 9,329,313 | \$ 9,160,466 | \$ 7,763,221 | \$ 7,241,037 | \$ 5,704,587 | \$ 4,367,239 |
| Total Reconciled Cash Balance | | \$ 9,329,313 | \$ 9,160,466 | \$ 7,763,221 | \$ 7,241,037 | \$ 5,704,587 | \$ 4,367,239 |

Comments:

| | | | | | | | | | | | | |
|--|----|-----------|----|-----------|-------|--------|-----|---------------|---------------|--------|----|--------|
| Federal Funds Reimbursements rec'd May 4 | \$ | 80,366 | | | | | | | | | | |
| General Fund Balance at FY 2017 | \$ | 5,591,470 | \$ | 5,776,573 | | | | | | | | |
| Student Bad Debt - Food Service | \$ | 768 | \$ | 491 | 1,183 | \$ | 297 | Not Available | Not Available | | | |
| Student Bad Debt - School Fees | \$ | 70,184 | \$ | 94,059 | \$ | 29,445 | \$ | 41,570 | \$ | 39,381 | \$ | 19,489 |
| | | | | | | | | | | | | |
| True Days Cash - General Fund Only | | 102 | | 102 | | 87 | | 74 | | 55 | | 42 |

Galion City School District
 Permanent Improvement Fund
 prepared by cparkinson 05/04/18

| | Proposed Budget 2018 | Actual Fiscal YTD 2018 | Actual Fiscal 2017 | Actual Fiscal 2016 |
|---|----------------------------|------------------------------|--------------------------|--------------------------|
| INSTRUCTION | | | | |
| | | | | |
| | | | | |
| TECHNOLOGY | | | | |
| Network Closet Upgrade | | | 251,057 | \$ 505 |
| Student Device Replacement | - | | | |
| Staff Device Replacement | - | | | |
| Smart Boards / Projectors/Charging Carts | | 6,991 | 266 | |
| | | | | |
| TRANSPORTATION | | | | |
| Pro-Vision Cameras | - | | | 8,327 |
| Suburban | - | | | 19,178 |
| Yellow Bus Replacement | | | | |
| | | | | |
| MAINTENANCE | | | | |
| Pick Up Truck | | | | 47,668 |
| HVAC System Upgrade - Campuswide | 200,000 | | | |
| Central Office Interior Doors | - | | 4,023 | |
| Utility Vehicle for Snow Brush | | | 33,758 | |
| Waterproof Campus Exterior Walls | - | | 24,500 | |
| Annual Blacktop Repairs | 35,000 | 48,163 | 35,850 | 23,890 |
| | | | | |
| LAND ACQUISITION | | | | |
| 17.677 Acres includes soil tests | | 400 | 184,103 | |
| Soccer Field Prep | | 500 | 4,000 | |
| | | | | |
| BUILDINGS/FIXTURES | | | | |
| New Bus Garage (estimated annual payment) | 150,000 | | | |
| HS Library & Cafeteria Makeover | | 32,218 | | |
| Parking Lot Relamp to LED | 40,000 | 43,576 | | |
| | | | | |
| ATHLETICS /STUDENT ACTIVITIES | | | | |
| Contributions to Freese (Final Press Box) | - | | 28,183 | 45,000 |
| Architect Fee | 15,000 | 1,240 | 6,927 | 17,568 |
| Score Boards/Ice Maker | - | | 4,250 | |
| Stadium Improvements / Roofing | | 13,000 | 45,019 | |
| Gym Floors | 25,000 | 51,455 | | |
| | | | | |
| Totals | \$ 465,000 | \$ 197,543 | \$ 621,936 | \$ 162,136 |

| | | | | |
|---|--------------|--------------|--------------|--------------|
| Opening PI Balance 7/1/2017 | \$ 1,060,357 | \$ 1,060,357 | \$ 1,428,114 | \$ 1,055,411 |
| Plus CY Transfers/Tax Abatements/Casino | 250,000 | 286,592 | 254,179 | 534,839 |
| Less Current Year Expenditures | (465,000) | (197,543) | (621,936) | (162,136) |
| Estimated/Act Ending PI Balance FY18 | \$ 845,357 | \$ 1,149,406 | \$ 1,060,357 | \$ 1,428,114 |

| | |
|-------------------------------------|-------------------|
| Current Year (2018) Deposits | |
| Erate Rebate | \$ 159,814 |
| Parking Lot Relamp Rebate | 4,400 |
| Tax Abatements | 28,504 |
| Casino Revenue | 93,874 |
| | <u>\$ 286,592</u> |

Galion City School District
Check Register - All Funds
April 2018

| Check | Amount | Name |
|--------|---------------|--------------------------------|
| 903103 | \$ 410,940.03 | GALION CITY SCHOOLS |
| 903114 | \$ 373,900.67 | GALION CITY SCHOOLS |
| 903121 | \$ 248,778.70 | HUNTINGTON NATIONAL BANK |
| 903119 | \$ 107,052.00 | STATE TEACHER RETIREMENT |
| 71645 | \$ 43,604.12 | CITY OF GALION |
| 71627 | \$ 30,893.67 | RENHILL GROUP, INC. |
| 903120 | \$ 28,080.00 | SCHOOL EMPLOYEES RETIREMENT |
| 71701 | \$ 24,456.95 | RENHILL GROUP, INC. |
| 71630 | \$ 23,920.00 | RIVER EDUCATION SERVICES, INC |
| 903102 | \$ 19,432.24 | GORDON FOOD SERVICE |
| 903112 | \$ 17,610.48 | MID-OHIO EDUCATIONAL SERVICE |
| 71643 | \$ 14,920.00 | CATAPULT LEARNING WEST, LLC |
| 71655 | \$ 13,400.00 | MAIN STREET TOURS, INC. |
| 71720 | \$ 10,053.86 | MID-OHIO EDUCATIONAL SERVICE |
| 71740 | \$ 9,048.00 | NCOCC |
| 71605 | \$ 8,853.03 | DELL MARKETING L.P. |
| 71648 | \$ 7,223.18 | DT PETROLEUM SERVICE |
| 71634 | \$ 6,894.55 | SNYDER BROTHERS ENERGY |
| 71670 | \$ 6,750.00 | CDWG |
| 903115 | \$ 6,374.71 | STATE TEACHER RETIREMENT |
| 903104 | \$ 6,121.40 | STATE TEACHER RETIREMENT |
| 903107 | \$ 5,903.84 | GALION CITY SCHOOLS |
| 71742 | \$ 5,776.84 | PIONEER CAREER & TECH. CENTER |
| 903118 | \$ 5,366.60 | GALION CITY SCHOOLS |
| 71724 | \$ 4,950.00 | SQUIRE PATTON BOGGS (US) LLP |
| 71611 | \$ 4,931.25 | GALION CITY HEALTH DEPT. |
| 71704 | \$ 4,624.00 | SENECA COUNTY AGENCY TRANSPORT |
| 71651 | \$ 4,621.88 | HEALTHCARE BILLING SERVICES, |
| 71674 | \$ 4,593.00 | DOLLAMUR LP |
| 71685 | \$ 4,500.00 | JJ & ZAK LLC |
| 71660 | \$ 4,190.69 | SMITHFOODS INC |
| 71744 | \$ 4,186.00 | PROCARE THERAPY, INC |
| 71747 | \$ 4,174.29 | SCHMIDT SECURITY PRO |
| 71700 | \$ 4,127.50 | RC THERAPY SERVICES, INC |
| 71636 | \$ 4,000.00 | STEP BY STEP ACADEMY |
| 71620 | \$ 3,875.75 | MAXIM HEALTHCARE SERVICES, INC |
| 71722 | \$ 3,744.60 | RENHILL GROUP, INC. |
| 71686 | \$ 3,400.00 | LARRY'S MUSIC CENTER |
| 71699 | \$ 2,884.00 | PROCARE THERAPY, INC |
| 903109 | \$ 2,627.12 | SCHOOL EMPLOYEES RETIREMENT |
| 71733 | \$ 2,618.60 | HERFF JONES |
| 71680 | \$ 2,458.99 | G & L SUPPLY |
| 71610 | \$ 2,431.97 | G & L SUPPLY |
| 71673 | \$ 2,190.84 | COLUMBIA GAS OF OHIO, INC |
| 71629 | \$ 2,051.03 | RIGHTWAY FOOD SERVICE |
| 71631 | \$ 2,000.00 | ROCK SOLID MEDIA LLC |

Galion City School District
Check Register - All Funds
April 2018

| Check | Amount | Name |
|-----------|----------|--------------------------------|
| 71690 \$ | 1,735.00 | MTI ENTERPRISES, INC. d/b/a |
| 71693 \$ | 1,625.00 | OAASFEP TITLE I SPRING CONF |
| 71618 \$ | 1,602.58 | LIGHTSPEED TECHNOLOGIES, INC. |
| 71652 \$ | 1,365.75 | KELLER AUTO PARTS, INC. |
| 903111 \$ | 1,360.26 | SCHOOL EMPLOYEES RETIREMENT |
| 71745 \$ | 1,225.00 | THE TRUSTEES OF PURDUE UNIVERS |
| 71723 \$ | 1,136.43 | RUMPKE CONSOLIDATED CO. |
| 903108 \$ | 1,078.00 | STATE TEACHER RETIREMENT |
| 71637 \$ | 1,050.00 | HELBERT, STEVEN |
| 903105 \$ | 1,040.80 | SCHOOL EMPLOYEES RETIREMENT |
| 903116 \$ | 1,040.80 | SCHOOL EMPLOYEES RETIREMENT |
| 71694 \$ | 1,032.00 | THE OHIO HISTORICAL SOCIETYINC |
| 71667 \$ | 1,017.36 | AAF INTERNATIONAL |
| 71623 \$ | 997.31 | NICKLES BAKERY |
| 71628 \$ | 921.70 | RETTIG MUSIC, INC. |
| 71706 \$ | 917.66 | SHELBY DIESEL SERVICE |
| 71601 \$ | 843.75 | BURLESON LAW OFFICES LLC |
| 71719 \$ | 798.75 | KBZ ELECTRIC INC |
| 71725 \$ | 798.75 | TREASURER, STATE OF OHIO |
| 71632 \$ | 770.00 | SAUNDERS' EXCAVATING & WELL |
| 71697 \$ | 749.85 | OTHER WORLD COMPUTING INC |
| 71635 \$ | 725.00 | SPORT SAFE TESTING SERVICE INC |
| 71750 \$ | 710.00 | TOLLEY BUS REPAIR |
| 71734 \$ | 687.00 | ITIP OHIO |
| 71621 \$ | 676.00 | MID-OHIO ATHLETIC CONFERENCE |
| 71691 \$ | 652.50 | NORTH CENTRAL OHIO EDUCATIONAL |
| 71646 \$ | 650.00 | CRAWFORD COUNTY PARTNERSHIP |
| 71714 \$ | 594.36 | AWARD DECALS INC MALLORY HIRNE |
| 71746 \$ | 553.50 | MONK, RANDOLPH F. |
| 71612 \$ | 552.42 | GARDINER SERVICE COMPANY |
| 71711 \$ | 539.00 | TONAS GRAPHICS |
| 903113 \$ | 527.27 | BALBOA CAPITAL CORPORATION |
| 71730 \$ | 521.00 | DEAN'S TROPHY HOUSE |
| 71732 \$ | 511.60 | HARCOURT OUTLINES, INC. |
| 71728 \$ | 509.26 | KELLER, AMY |
| 71619 \$ | 508.30 | MAHEK TROPHIES & AWARDS |
| 71675 \$ | 500.00 | GUTCHALL JR, EDWIN L. |
| 71707 \$ | 489.00 | SPIRE ADVERTISING, INC. |
| 903106 \$ | 485.43 | VOYA FINANCIAL |
| 903117 \$ | 485.41 | VOYA FINANCIAL |
| 71716 \$ | 480.00 | TURNBAUGH, ALISON D. |
| 71642 \$ | 467.27 | CARDINAL BUS SALES & SERVICE |
| 71608 \$ | 459.05 | FRANKLIN COVEY |
| 71726 \$ | 451.00 | GOODWIN, CECIL |
| 903110 \$ | 442.40 | STATE TEACHER RETIREMENT |
| 71684 \$ | 442.00 | HEUER PUBLISHING COMPANY |

Galion City School District
Check Register - All Funds
April 2018

| Check | Amount | Name |
|----------|--------|--------------------------------|
| 71668 \$ | 433.13 | ACTION CONTROL SYSTEMS, INC. |
| 71677 \$ | 426.26 | FOLLETT SCHOOL SOLUTIONS, INC. |
| 71666 \$ | 400.00 | MANN, JILLIAN |
| 71748 \$ | 384.54 | FLEETCOR TECHNOLOGIES, INC. |
| 71741 \$ | 380.63 | NORTH CENTRAL OHIO EDUCATIONAL |
| 71695 \$ | 380.61 | OHIO.NET |
| 71683 \$ | 380.20 | HERITAGE FOOD SERVICE |
| 71614 \$ | 377.72 | GRAYBAR ELECTRIC CO., INC. |
| 71703 \$ | 350.00 | SAUNDERS' EXCAVATING & WELL |
| 71654 \$ | 347.80 | KIMMEL CORPORATION |
| 71657 \$ | 339.44 | POLAND TRUE VALUE |
| 71679 \$ | 309.25 | FRIENDS |
| 71603 \$ | 304.00 | CR & J SALES, INC |
| 71751 \$ | 285.00 | WILLIAM & LARRY LLC |
| 71715 \$ | 280.00 | GEORGE, CARLY |
| 71721 \$ | 275.54 | QUILL CORPORATION |
| 71717 \$ | 271.18 | G & L SUPPLY |
| 71705 \$ | 259.99 | SHEARER EQUIPMENT |
| 71633 \$ | 255.00 | SCHMIDT SECURITY PRO |
| 71649 \$ | 253.90 | FRIENDS |
| 71615 \$ | 250.89 | MYERS, JAMES |
| 71597 \$ | 250.00 | MARTIN, ANESSTA |
| 71661 \$ | 250.00 | BRADY, DIANA |
| 71712 \$ | 247.25 | TREASURER, STATE OF OHIO |
| 71617 \$ | 245.25 | BAUGHN, KYLE |
| 71676 \$ | 240.00 | TURNBAUGH, ALISON D. |
| 71638 \$ | 236.30 | TAC |
| 71692 \$ | 231.55 | O. E. MEYER & SONS, INC. |
| 71739 \$ | 223.56 | MT BUSINESS TECHNOLOGIES, INC. |
| 71598 \$ | 216.00 | APPLE HILL ORCHARDS |
| 71708 \$ | 215.10 | STRATEGIC SOLUTIONS |
| 71663 \$ | 210.00 | MILNER, JAYSON |
| 71702 \$ | 202.56 | SANDUSKY CENTRAL CATHOLIC |
| 71644 \$ | 197.88 | CINTAS |
| 71689 \$ | 188.92 | MT BUSINESS TECHNOLOGIES, INC. |
| 71613 \$ | 179.55 | GRAINGER INC. |
| 71665 \$ | 171.00 | WILCOX, SHARI |
| 71606 \$ | 170.59 | FOLLETT SCHOOL SOLUTIONS, INC. |
| 71656 \$ | 167.32 | PEARSON |
| 71731 \$ | 164.18 | FRONTIER |
| 71658 \$ | 150.00 | RENTZ THERAPY LLC |
| 71718 \$ | 150.00 | HARRIGER LUMBER |
| 71669 \$ | 149.44 | JOHNSON, AMY |
| 71727 \$ | 144.00 | PIGG, MIKE |
| 71616 \$ | 142.00 | K12 SCHOOL CONSULTANTS, LLC |
| 71640 \$ | 133.78 | U.S. AWARDS INC. |

Galion City School District
Check Register - All Funds
April 2018

| Check | Amount | Name |
|------------------------|-----------|--------------------------------|
| 71687 | \$ 129.00 | BUZZA, LESLEY |
| 71609 | \$ 126.37 | FRIENDS |
| 71749 | \$ 125.00 | THE UNIVERSITY OF FINDLAY |
| 71729 | \$ 124.00 | CRAWFORD COUNTY SHERIFF'S |
| 71625 | \$ 100.00 | PIONEER JOINT VOCATIONAL |
| 71672 | \$ 100.00 | CLEARFORK HIGH SCHOOL |
| 71743 | \$ 100.00 | PIONEER MANUFACTURING |
| 71626 | \$ 96.80 | PRO-ED, INC. |
| 71662 | \$ 96.00 | FRY, CASSONDRA |
| 71602 | \$ 93.55 | CAROLINA BIOLOGICAL |
| 71624 | \$ 91.00 | PIONEER CAREER & TECH. CENTER |
| 71738 | \$ 87.46 | LIBERTY MILL INC. |
| 71688 | \$ 86.32 | WILSON, LINDA |
| 71698 | \$ 75.00 | PIONEER CAREER & TECH. CENTER |
| 71622 | \$ 68.64 | MT BUSINESS TECHNOLOGIES, INC. |
| 71600 | \$ 65.40 | KINNARD, BRIAN |
| 71599 | \$ 65.00 | AWARDSMITH |
| 71650 | \$ 65.00 | GALION-CRESTLINE AREA |
| 71659 | \$ 65.00 | SHELBY PRINTING, INC. |
| 71647 | \$ 62.00 | DEBRA B ROMAS, M.A. |
| 71639 | \$ 61.50 | DAVE YOST |
| 71604 | \$ 61.07 | CRAIG SMITH |
| 71682 | \$ 59.00 | GEYER'S MARKETS, INC. |
| 71696 | \$ 55.00 | WORKWELL |
| 71735 | \$ 54.73 | KIMBALL MIDWEST |
| 71709 | \$ 44.17 | TAC |
| 71641 | \$ 43.47 | VERIZON WIRELESS |
| 71737 | \$ 33.54 | BRYAN, KYRA |
| 71664 | \$ 30.00 | HICKMAN, ALLISON |
| 71681 | \$ 30.00 | GALION-CRESTLINE AREA |
| 71653 | \$ 28.78 | PFLEIDERER, KIMBERLY |
| 903101 | \$ 25.00 | ELAVON, INC. |
| 71607 | \$ 24.36 | FOX PLUMBING & HEATING |
| 71713 | \$ 19.65 | ECKERT, MELISSA |
| 71678 | \$ 17.99 | FOX PLUMBING & HEATING |
| 71710 | \$ 10.29 | WIGGINS, CURT |
| 71736 | \$ 8.72 | PFLEIDERER, KIMBERLY |
| 71671 | \$ 0.18 | CENTURY LINK |
| <u>\$ 1,565,512.20</u> | | |

176 Count
\$ 8,894.96 Average

**Galion City Schools
Student Bad Debt**

prepared by cparkinson 5/01/18

| | April 30 2018 | | April 30 2017 | | April 30 2018 | | |
|-----------------------------------|----------------------|--------------------|----------------------|--------------------|----------------|---------------|------------------|
| Galion High School | | | | | FY 2018 | | |
| Students who owe: | # of Students | Amount Owed | # of Students | Amount Owed | GHS | Status | Count Owe |
| in excess of \$200 | 46 | \$ 15,119 | 11 | \$ 3,050 | Act/ OE In | 179 | \$ 20,515 |
| between \$100-\$200 | 77 | \$ 10,700 | 34 | \$ 4,494 | PCTC | 74 | \$ 7,108 |
| between \$50-\$100 | 99 | \$ 7,260 | 47 | \$ 3,324 | OE Out | 20 | \$ 1,968 |
| between \$0-\$50 | 111 | \$ 2,319 | 74 | \$ 2,358 | WD | 60 | \$ 5,807 |
| Total | 333 | \$ 35,398 | 166 | \$ 13,226 | | 333 | \$ 35,398 |
| Galion Middle School | | | | | FY 2018 | | |
| Students who owe: | # of Students | Amount Owed | # of Students | Amount Owed | GMS | Status | Count Owe |
| in excess of \$200 | 16 | \$ 4,826 | 9 | \$ 2,263 | Act/ OE In | 168 | \$ 14,600 |
| between \$100-\$200 | 37 | \$ 5,230 | 22 | \$ 3,129 | PCTC | 0 | \$ - |
| between \$50-\$100 | 83 | \$ 5,430 | 38 | \$ 2,226 | OE Out | 10 | \$ 852 |
| between \$0-\$50 | 88 | \$ 2,654 | 86 | \$ 2,426 | WD | 46 | \$ 2,688 |
| Total | 224 | \$ 18,140 | 155 | \$ 10,044 | | 224 | \$ 18,140 |
| Galion Intermediate School | | | | | FY 2018 | | |
| Students who owe: | | | # of Students | Amount Owed | GIS | Status | Count Owe |
| in excess of \$200 | 5 | \$ 1,283 | 4 | \$ 991 | Act/ OE In | 211 | \$ 12,978 |
| between \$100-\$200 | 28 | \$ 3,988 | 33 | \$ 4,513 | PCTC | 0 | \$ - |
| between \$50-\$100 | 86 | \$ 5,365 | 36 | \$ 2,531 | OE Out | 1 | \$ 20 |
| between \$0-\$50 | 93 | \$ 2,362 | 137 | \$ 2,837 | WD | 0 | \$ - |
| Total | 212 | \$ 12,998 | 210 | \$ 10,872 | | 212 | \$ 12,998 |
| Galion Primary School | | | | | FY 2018 | | |
| Students who owe: | | | # of Students | Amount Owed | GPS | Status | Count Owe |
| in excess of \$200 | 3 | \$ 900 | 0 | \$ 0 | Act/ OE In | 75 | \$ 3,473 |
| between \$100-\$200 | 3 | \$ 330 | 4 | \$ 488 | PCTC | 0 | \$ - |
| between \$50-\$100 | 9 | \$ 545 | 14 | \$ 1,064 | OE Out | 7 | \$ 143 |
| between \$0-\$50 | 68 | \$ 1,873 | 47 | \$ 1,378 | WD | 1 | \$ 32 |
| Total | 83 | \$ 3,648 | 65 | \$ 2,930 | | 83 | \$ 3,648 |
| District Grand Total | 852 | \$ 70,184 | 596 | \$ 37,072 | | 852 | \$ 70,184 |

Galion City Schools
Student Fees Collected
2018

prepared by cparkinson 5/01/2018

| High School | April | March | February | January |
|--|------------------|------------------|------------------|------------------|
| Total Fees \$ | 5,835 | 2,858 | \$ 3,176 | \$ 647 |
| Middle School | | | | |
| Total Fees | 12,236 | 13,707 | \$ 4,306 | \$ 1,601 |
| Intermediate School | | | | |
| Total Fees | 1,792 | 521 | \$ 999 | \$ 221 |
| Primary School | | | | |
| Total Fees | 1,627 | 1,416 | \$ 1,392 | \$ 135 |
| District Total | \$ 21,490 | \$ 18,502 | \$ 9,873 | \$ 2,604 |
| \$ Processed on Credit Card | \$ 5,096 | \$ 4,613 | \$ 3,400 | \$ 796 |
| Total \$ Processed on Credit Card | \$ 19,568 | \$ 22,143 | \$ 18,463 | \$ 13,588 |



**GALION CITY
SCHOOL DISTRICT**

Believe, Achieve, Succeed

GALION CITY SCHOOL DISTRICT

Monthly Financial Report

Cash Flow Activity Through: April

Charlene Parkinson, Treasurer

5/4/2018

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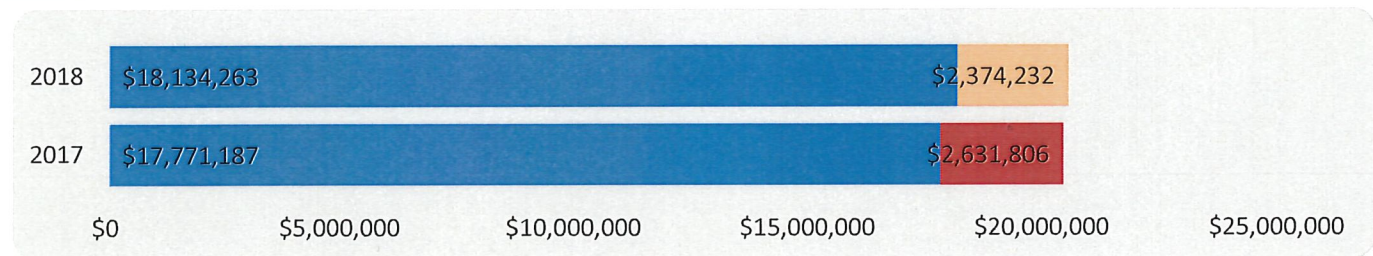
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Revenue and Expenditure Summary - FYTD Actual and Remaining

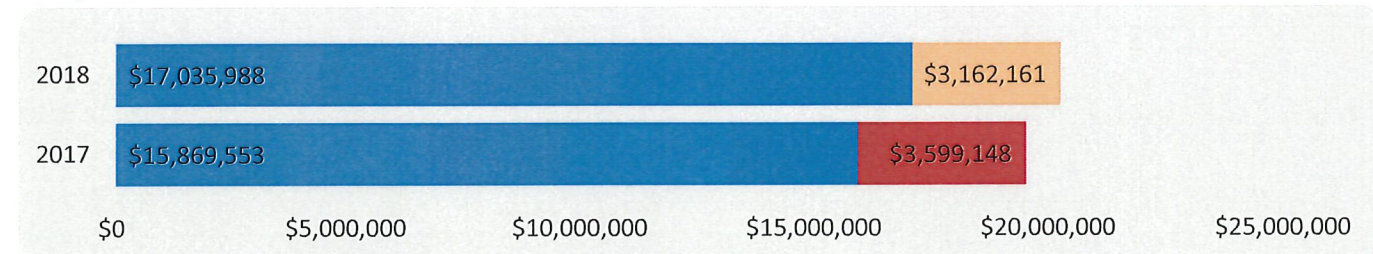
Fiscal Year-To-Date Actual: July - April

| | Actual | Projected |
|---|---------------------|---------------------|
| | Fiscal Year 2017 | Fiscal Year 2018 |
| Beginning Balance | 3,689,845 | 4,624,137 |
| + Revenue | 20,402,993 | 20,309,749 |
| + Proposed Renew/Replacement Levies | | - |
| + Proposed New Levies | | - |
| - Expenditures | (19,468,701) | (19,994,322) |
| = Revenue Surplus or Deficit | 934,292 | 315,427 |
| Ending Balance | 4,624,137 | 4,939,564 |
| Note, Ending FY 2018 Balance Without Levies | | 4,939,564 |

Comparison of FYTD Actual Revenue vs. Revenue Remaining



Comparison of FYTD Actual Expenditures vs. Expenditures Remaining



FYTD Actual: July - April

FY 2018 Projected Remaining

FY 2017 Actual Remaining

Assumes - 90 DAYS - true days cash for June 30, 2018 Fiscal Year 2018 will be updated after the May, 2018 Board Meeting when the Five Year Forecast will be approved.

Revenue Comparison - Month of April, FY 2018

Actual Revenue Year-Over-Year Comparison:

| Month of April Actual | Last Year FY 2017 | Current FY 2018 | FY 2018 YOY Change | |
|----------------------------|----------------------|--------------------|-----------------------|--------------|
| Real Estate Taxes | 82,213 | 84,190 | 1,977 | 2.4% |
| Public Utility PP Taxes | 7,362 | 7,646 | 284 | 3.9% |
| Income Tax | - | - | - | 0.0% |
| State Aid (Formula + Rest) | 1,157,863 | 1,148,081 | (9,782) | -0.8% |
| State Tax Reimb. | - | 330,448 | 330,448 | 0.0% |
| Other Revenue | 73,128 | 101,934 | 28,806 | 39.4% |
| Other Sources | 22,929 | - | (22,929) | -100.0% |
| Total Revenue | 1,343,495 | 1,672,299 | 328,804 | 24.5% |

Actual Revenue for Month of April is UP Compared to Last Year

Current Year Actual Revenue for Month Compared To Estimated:

| Month of April >>> | Estimate FY 2018 | Actual FY 2018 | Actual/Est. Variance | |
|----------------------------|---------------------|-------------------|-------------------------|--------------|
| Real Estate Taxes | 84,190 | 84,190 | - | 0.0% |
| Public Utility PP Taxes | 5,000 | 7,646 | 2,646 | 52.9% |
| Income Tax | - | - | - | 0.0% |
| State Aid (Formula + Rest) | 1,140,000 | 1,148,081 | 8,081 | 0.7% |
| State Tax Reimb. | 15,849 | 330,448 | 314,599 | 1985.0% |
| Other Revenue | 92,000 | 101,934 | 9,934 | 10.8% |
| Other Sources | 22,000 | - | (22,000) | -100.0% |
| Total Revenue | 1,359,039 | 1,672,299 | 313,260 | 23.1% |

Actual Revenue for Month of April is UP Compared to Estimated

The positive variance in State Tax Reimbursement of \$(330,448) is attributable to the timing of Real Property Tax Rollbacks received in April of 2018 compared to receipts in March of 2017.

Expenditure Comparison - Month of April, FY 2018

Actual Expenditures Year-Over-Year Comparison:

| Month of April Actual | Last Year FY 2017 | Current FY 2018 | FY 2018 YOY Change | |
|---------------------------|----------------------|--------------------|-----------------------|-------------|
| Salaries | 724,193 | 720,146 | (4,047) | -0.6% |
| Retirement & Insurance | 345,857 | 379,529 | 33,672 | 9.7% |
| Purchased Services | 406,924 | 485,980 | 79,056 | 19.4% |
| Supplies | 49,345 | 61,044 | 11,699 | 23.7% |
| Capital Outlay | - | - | - | 0.0% |
| Other Operating Expenses | 2,281 | 3,997 | 1,716 | 75.2% |
| Other Uses and Debt | - | - | - | 0.0% |
| Total Expenditures | 1,528,600 | 1,650,696 | 122,096 | 8.0% |

Actual Expenditures for Month of April is UP Compared to Last Year

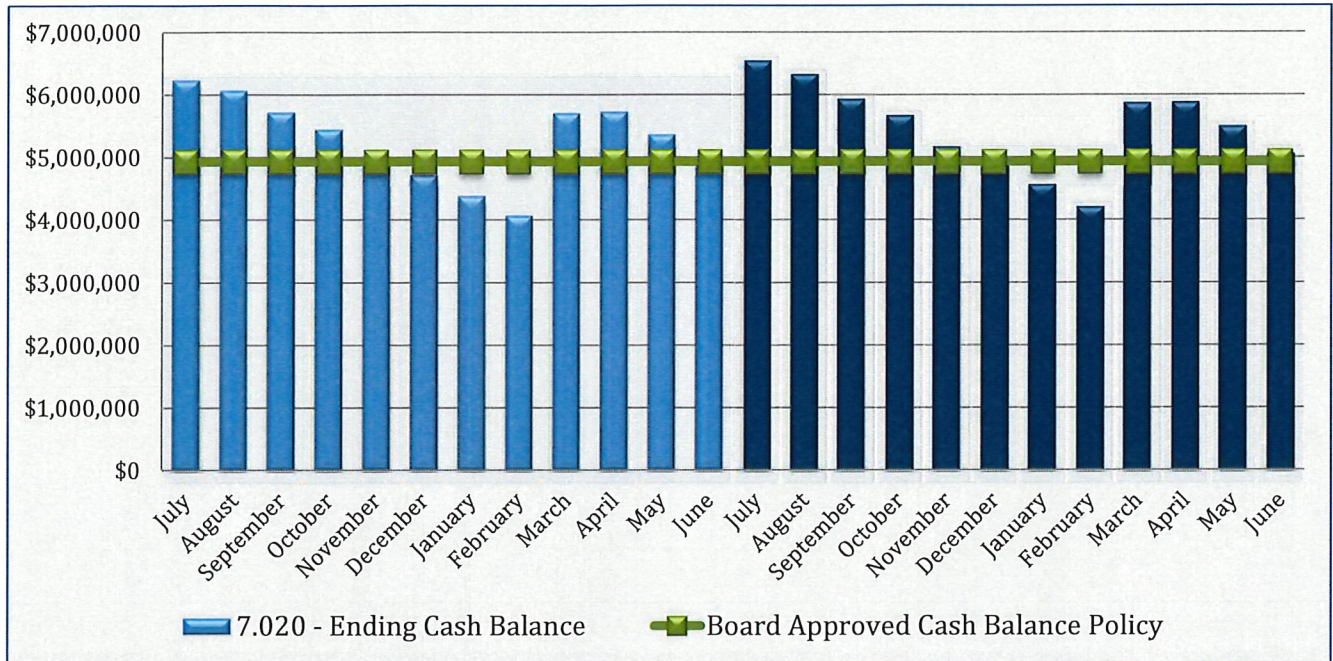
Current Year Actual Expenditures for Month Compared To Estimated:

| Month of April >>> | Estimate FY 2018 | Actual FY 2018 | Actual/Est. Variance | |
|---------------------------|---------------------|-------------------|-------------------------|-------------|
| Salaries | 750,000 | 720,146 | (29,854) | -4.0% |
| Retirement & Insurance | 370,000 | 379,529 | 9,529 | 2.6% |
| Purchased Services | 425,000 | 485,980 | 60,980 | 14.3% |
| Supplies | 60,000 | 61,044 | 1,044 | 1.7% |
| Capital Outlay | - | - | - | 0.0% |
| Other Operating Expenses | - | 3,997 | 3,997 | 0.0% |
| Other Uses and Debt | - | - | - | 0.0% |
| Total Expenditures | 1,605,000 | 1,650,696 | 45,696 | 2.8% |

Actual Expenditures for Month of April is UP Compared to Estimated

Variances in Purchased Services related to timing as well as increased spending is contracted services.

Monthly Cash Balance Projections



2018

2019

Board Approved Cash Balance Line assumes 90 days of cash for Fiscal Year 2018 or \$4,930,000 March 2018 True Days Cash = 102

Supplemental Information

| Galion City Schools | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|
| Student Fees Collected | | | | |
| 2018 | | | | |
| prepared by cparkinson 5/01/2018 | | | | |
| High School | April | March | February | January |
| Total Fees | \$ 5,835 | 2,858 | \$ 3,176 | \$ 647 |
| Middle School | | | | |
| Total Fees | 12,236 | 13,707 | \$ 4,306 | \$ 1,601 |
| Intermediate School | | | | |
| Total Fees | 1,792 | 521 | \$ 999 | \$ 221 |
| Primary School | | | | |
| Total Fees | 1,627 | 1,416 | \$ 1,392 | \$ 135 |
| District Total | \$ 21,490 | \$ 18,502 | \$ 9,873 | \$ 2,604 |
| \$ Processed on Credit Card | \$ 5,096 | \$ 4,613 | \$ 3,400 | \$ 796 |
| Total \$ Processed on Credit Card | \$ 19,568 | \$ 22,143 | \$ 18,463 | \$ 13,588 |

Student Account Detail continues to be researched and analyzed. Procedures need implemented across the District to turn over delinquent student accounts, especially for inactive students, to small claims court in accordance with Board Policy # 6152.