



470 Portland Way North  
Galion, OH 44833  
419-468-3432  
Fax 419-468-4333

# **Financial Information**

## **January 2019**

**James M. Grubbs, Jr., Superintendent**  
**Charlene Parkinson, Treasurer**

**GALION CITY SCHOOL DISTRICT**  
**Office of Treasurer**  
**Monthly Financial Reports – January 31, 2019**

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**MONTHLY FINANCIAL REPORT – GENERAL FUND ONLY**

Actual / Forecast through January, 2019

**STUDENT BAD DEBT / STUDENT FEES**

Summary

**Presented at the**  
**Board of Education Meeting**  
**February 19, 2019**

# Galion City School District

## Cash Reconciliation Report

### January 2019

#### Bank Balances per Statements

United Bank - Checking	\$	318,700.00
United Bank - Sweep		786,973.82
United Bank - Payroll		-
United Bank - Online School Fees		126,693.78
United Bank - Money Market		6,070,083.35
United Bank - High School Athletics		500.00
United Bank - Middle School Athletics		500.00
United Bank CDARS - Bus Garage Project		1,580,000.00
United Bank CDARS - Smith Scholarship		200,000.00
	\$	<u>9,083,450.95</u>

Checks Outstanding		(122,637.77)
Adjustments / Items in Transit		<u>(35,291.57)</u>
Cash Balance as Adjusted/Reconciled	\$	<u>8,925,521.61</u>

Total Fund Balance as Shown on Page 2	\$	<u><u>8,925,521.61</u></u>
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Difference	\$	-
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# Galion City School District

## Actual Balances by Fund

prepared by cparkinson 02/04/2019

Description	#	Current Month Actual January 2019	Prior Month Actual December 2018	Fiscal Year End Actual June 2018	Fiscal Year End Actual June 2017	Fiscal Year End Actual June 2016	Fiscal Year End Actual June 2015	Fiscal Year End Actual June 2014
General	001	4,098,749	4,503,575	4,706,633	\$ 4,624,128	\$ 3,689,830	\$ 2,647,100	\$ 1,871,110
Bond Retirement	002	878,062	876,079	1,297,979	1,136,777	1,094,021	947,023	866,739
Permanent Improvement	003	1,190,872	1,147,772	1,185,297	1,060,356	1,428,114	1,055,411	241,099
Building	004	1,902,905	1,902,905	-	-	7,037	7,037	7,037
Food Service	006	224,550	222,609	291,063	292,827	342,727	374,976	453,928
Faculty	007	10,831	11,981	9,784	9,723	6,478	6,125	5,638
Special Purpose - Scholarships - PTO	007	24,115	24,058	26,581	7,788	10,042	12,666	19,858
Scholarships	008	238,777	238,722	240,839	239,934	237,453	234,332	246,100
Principals	018	54,577	44,616	43,093	39,357	30,358	31,918	29,487
Campus Wear	018	2,258	1,321	893	2,306	4,440	6,371	(2,541)
Community Grants	019	5,923	2,973	2,902	2,366	1,419	8,862	15,903
Unclaimed	022	2,682	2,532	2,532	2,532	2,363	1,650	1,650
Athletic Tournament	022	-	-	-	-	-	-	5,852
OSFC Maintenance	034	289,369	289,369	254,704	176,219	208,663	306,307	440,951
Severance	035	32,912	32,912	82,525	168,398	247,206	58,169	17,687
School Activities (Drama/Clubs/FCCLA/NHS)	200	66,260	68,165	67,093	67,385	66,474	74,203	78,890
Athletics Middle School	300	9,450	7,357	10,801	5,473	6,338	739	6,989
Athletics High School	300	51,259	44,620	36,671	31,244	14,412	4,301	5,815
Marching Band	300	3,996	3,987	3,535	4,071	2,376	2,656	1,021
Auxiliary - St. Joes	401	14,247	34,437	9,552	808	4,469	13,939	9,681
Old State/Federal Grants (451,499,504,506,533,536)	***	4,875	4,875	-	-	-	1,126	9,288
Early Childhood Education Grant	439	(68,354)	-	-	(247)	-	-	-
IDEA (Including PreSchool IDEA - 587)	516	(65,275)	(22,107)	(538)	(21,366)	(2,104)	(30,401)	17,287
Title I	572	(46,924)	(32,238)	620	(47,581)	(149,600)	(42,509)	15,802
Title II A	590	-	(175)	(398)	(31,721)	(165)	(11,653)	(6,017)
Title II D	599	(594)	(46)	(103)	(7,556)	(11,314)	(5,761)	7,985
Total All Funds		\$ 8,925,522	\$ 9,410,299	\$ 8,272,058	\$ 7,763,221	\$ 7,241,037	\$ 5,704,587	\$ 4,367,239
Total Reconciled Cash Balance		\$ 8,925,522	\$ 9,410,299	\$ 8,272,058	\$ 7,763,221	\$ 7,241,037	\$ 5,704,587	\$ 4,367,239

### Comments:

Federal Funds Reimbursements requested 2/01	\$	180,553																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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Galion City School District  
 Permanent Improvement Fund  
 prepared by cparkinson 02/04/19

	Proposed Budget 2019	Actual Fiscal YTD 2019	Actual Fiscal 2018	Actual Fiscal 2017	Actual Fiscal 2016
<b>INSTRUCTION</b>					
<b>TECHNOLOGY</b>					
Network Closet Upgrade				251,057	\$ 505
Charging Carts / New 2-Way Radios		27,680	6,991	266	
<b>TRANSPORTATION</b>					
Pro-Vision Cameras	-				8,327
Suburban	-				19,178
<b>MAINTENANCE</b>					
Lawn Maintenance Equipment			17,488		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	22,565	48,163	35,850	23,890
<b>LAND ACQUISITION</b>					
17.677 Acres includes soil tests		260	400	184,103	
Soccer Field Prep			500	4,000	
<b>BUILDINGS/FIXTURES</b>					
New Bus Garage (estimated annual payment)	250,000				
HS Library & Cafeteria Makeover			32,218		
Parking Lot Relamp to LED			43,576		
<b>ATHLETICS /STUDENT ACTIVITIES</b>					
Contributions to Freese (Final Press Box)	-			28,183	45,000
Architect Fee - MKC	35,000	48,600	31,115	6,927	17,568
Capital Equipment - Score Boards/Ice Maker	-			4,250	
Stadium Improvements / Concrete		8,000	13,000	45,019	
Gym Floors	-		51,455		
<b>Totals</b>	<b>\$ 520,000</b>	<b>\$ 107,105</b>	<b>\$ 244,906</b>	<b>\$ 621,936</b>	<b>\$ 162,136</b>

Opening PI Balance July 1	\$ 1,185,297	\$ 1,185,297	\$ 1,060,357	\$ 1,428,114	\$ 1,055,411
Plus CY Transfers/Tax Abatements/Casino	250,000	112,680	369,846	254,179	534,839
Less Current Year Expenditures	(520,000)	(107,105)	(244,906)	(621,936)	(162,136)
<b>Estimated/Act Ending PI Balance FY18</b>	<b>\$ 915,297</b>	<b>\$ 1,190,872</b>	<b>\$ 1,185,297</b>	<b>\$ 1,060,357</b>	<b>\$ 1,428,114</b>

**Deposits Detail**

Board Approved Transfers		\$ 75,000	\$ 125,000	\$ 400,000
Erate Rebate		159,814	0	0
Parking Lot Relamp Rebate		4,400	0	0
Tax Abatements	18,379	36,758	36,760	38,550
Casino Revenue	94,301	93,874	92,419	96,289
	<b>\$ 112,680</b>	<b>\$ 369,846</b>	<b>\$ 254,179</b>	<b>\$ 534,839</b>



Date: 02/05/2019

## GALION CITY SCHOOL DISTRICT

Page: 1

Time: 1:13 pm

Financial Detail Report for 07/01/2018 - 06/30/2019 by FUND-SCC

(FINDET)

Check#/ Date Rcpt# PO # Vendor Name/Description TI FND FURC OBJ SCC SUBJECT OPU IL JOB													Receipts	Expend/Enc	Current Fund Balance	
FUND-SCC: 004 0000 (BUILDING FUND)															0.00	
10	26	190885	SALE/LEASE BUS GARAGE	03	004	1931		0000	000000	000			2,000,350.00		2,000,350.00	
11	05	72790	1900535 WEITHMAN BROS., INC\_F	05	004	5500	620	0000	000000	009	00	000		50,358.04	1,949,991.96	
11	20	72896	1900535 COUNTY OF RICHLAND\_FY	05	004	5500	620	0000	000000	009	00	000		811.13	1,949,180.83	
11	20	72896	1900535 COUNTY OF RICHLAND\_FY	05	004	5500	620	0000	000000	009	00	000		2,173.30	1,947,007.53	
12	26	73126	1900535 WEITHMAN BROS., INC\_F	05	004	5500	620	0000	000000	009	00	000		44,102.96	1,902,904.57	
TOTAL FOR FUND-SCC 004 0000 (BUILDING FUND):													2,000,350.00	97,445.43	1,902,904.57	
OUTSTANDING PURCHASE ORDERS:																
10	02	18	1900535 MULTI-VENDOR\_FY 2019	05	004	5500	620	0000	000000	009	00	000	Amount:	1,902,554.57		
Total outstanding and unencumbered amounts:														1,902,554.57	350.00	

Galion City School District  
Food Service ( 006)  
Fund Balance / Analysis  
prepared by cparkinson February 05, 2019

	FYTD 2019	FY 2018	FY 2017	FY 2016	FY 2015
	Actual	Actual	Actual	Actual	Actual
<b>Receipts</b>	Total	Total	Total	Total	Total
<b>Total Receipts</b>	\$ 476,768	\$ 915,129	\$ 941,017	\$ 966,713	\$ 960,093
<b>Total Receipts per ME</b>	\$ 3.235	\$ 3.478	\$ 3.354	\$ 2.860	\$ 2.853

	Actual	Actual	Actual	Actual	Actual
	Fiscal YTD 2019	Fiscal 2018	Fiscal 2017	Fiscal 2016	Fiscal 2015
<b>Expenses</b>					
<b>Food Costs</b>					
Gordon Food Service	125,491	236,792	234,571	273,875	269,426
Applehill Orchards	1,223	3,163	4,923	8,239	8,040
Smith Dairy Products	20,918	45,442	51,879	65,476	77,946
Nickles Bakery	6,703	12,978	14,163	13,182	14,792
CR&J Juice/Heritage/Coca-Cola	5,534	7,132	6,784	1,517	
Rightway Food Service	14,588	22,639	16,511	23,460	15,350
<b>Total Food Costs</b>	174,457	328,146	328,831	385,749	385,554
<b>Food Cost per ME</b>	\$ 1.184	\$ 1.247	\$ 1.172	\$ 1.141	\$ 1.146
<b>Gordon FoodService Cost per ME</b>	\$ 0.85	\$ 0.90	\$ 0.84	\$ 0.81	\$ 0.80
<b>Overhead Costs</b>					
Salaries/Benefits	346,745	561,087	615,435	564,336	568,222
City of Galion Electric	9,670	17,890	20,763	19,965	19,811
Esber Cash Register	-	-	4,691	12,238	12,757
Miscellaneous/Interest/Mileage	3,928	5,037	2,552	5,840	2,002
<b>Total Overhead Costs</b>	360,343	584,014	643,441	602,379	602,792
<b>Overhead per ME</b>	\$ 2.445	\$ 2.219	\$ 2.293	\$ 1.782	\$ 1.791

**Profit before CapEx** \$ (58,032) \$ 2,969 \$ (31,255) \$ (21,415) \$ (28,253)

<b>Meals Served</b>					
<b>Lunch</b>	106,559	190,942	197,604	208,712	214,464
<b>Breakfast(ME = 66%)</b>	61,261	108,407	124,598	194,056	183,329
<b>Meal Equivalents (ME)</b>	147,359	263,141	280,586	337,953	336,561

**Profit (Loss) per ME** \$ (0.394) \$ 0.011 \$ (0.111) \$ (0.063) \$ (0.084)

Equipment Purchases/Major Repairs	10,376	8,907	20,492	11,525	50,699	<b>Total CapEx</b>
						\$ 101,999

<b>Beginning Cash Balance</b>	284,351	290,289	342,036	374,976	453,928
<b>Net Change Profit (Loss) (CapEx)</b>	(68,408)	(5,938)	(51,747)	(32,940)	(78,952)
<b>Ending Cash Balance</b>	\$ 215,943	\$ 284,351	\$ 290,289	\$ 342,036	\$ 374,976

(Cash Balances do not Include Summer)

<b>"Full Pay" Lunch Prices for 2018-2019</b>	2017-2018	2016-2017	2015-2016	2014-2015
HS/MS with milk \$2.85	\$ 2.85	\$ 2.75	\$ 2.65	\$ 2.65
All Others with milk \$2.70	\$ 2.70	\$ 2.60	\$ 2.50	\$ 2.50
Adults with milk \$3.70	\$ 3.70	\$ 3.50	\$ 3.25	\$ 3.25

<b>"Full Pay" Breakfast Prices for 2017-2018</b>	
All Students with milk \$1.30	\$ 1.30
Adults with milk \$1.60	\$ 1.60

"Reduced" Student Lunch \$0.40  
"Reduced" Student Breakfast \$0.30

# Galion City School District

Actual / Forecast FY 2019

## General Fund

prepared by cparkinson 02/05/2019

### REVENUES

	Monthly Actual January 2019	Monthly Actual January 2018	FYTD Actual 2019	FYTD Actual 2018	Oct-18 Full Year Forecast 2019
General Property Tax (Real Estate)	\$ -	\$ -	\$ 1,804,603	\$ 1,789,336	\$ 4,252,894
Tangible Personal Property Tax			107,099	116,548	211,562
Grants - Unrestricted	1,165,993	1,194,867	8,172,314	8,196,050	13,958,282
Grants- Restricted	57,779	47,382	405,970	362,412	589,904
Property Tax Allocation	-	-	351,208	288,099	633,238
All Other	94,892	64,180	710,999	581,935	1,269,365
<b>Total Revenue</b>	<b>1,318,664</b>	<b>1,306,429</b>	<b>11,552,193</b>	<b>11,334,380</b>	<b>20,915,245</b>

Other Financing Sources

	60	-	492	6,553	60,000
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### EXPENDITURES

Salaries	666,723	703,069	5,461,348	5,255,453	9,570,394
Benefits	454,629	360,053	2,730,461	2,521,619	4,647,244
Purchased Services	503,437	463,008	3,180,517	3,081,576	5,504,688
Supplies and Materials	43,314	69,071	542,759	448,561	943,500
Capital Outlay	-	-	5,750	52,447	85,000
Other	8,695	6,591	98,767	95,834	202,000
<b>Total Expenditures</b>	<b>1,676,798</b>	<b>1,601,792</b>	<b>12,019,602</b>	<b>11,455,490</b>	<b>20,952,826</b>

Other Financing Uses

	46,812	44,992	140,964	127,998	-
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**Excess Revenues over (under) Expenditures**

	\$ (404,886)	\$ (340,355)	\$ (607,881)	\$ (242,555)	\$ 22,419
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Beginning Cash Balance	\$ 4,503,637	\$ 4,721,928	\$ 4,706,632	\$ 4,624,128	\$ 4,706,640
Ending Cash Balance	\$ 4,098,751	\$ 4,381,573	\$ 4,098,751	\$ 4,381,573	\$ 4,729,059
<b>True Days Cash</b>			<b>72</b>	<b>81</b>	<b>82</b>
<b>Daily Cash Burn Amount (in \$)</b>	<b>54,090</b>	<b>51,671</b>	<b>\$ 56,561</b>	<b>\$ 53,877</b>	<b>\$ 57,405</b>

Comments:

The formula for TRUE DAYS CASH = Ending Cash Balance / (Total Expenditures/# of Days in Fiscal Year)



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ID: 502456 SSID: PI3063233 Educating District: 044057, Geneva Area City Period: Excess Cost FY 2018 Status: Submitted

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Application

Total Cost

Excess Cost Certification

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EDUCATING DISTRICT	RESIDENT DISTRICT	TOTAL COST	STATUS	AUTO APPROVE DATE	ACTIONS	DETAILS
044057, Geneva Area City	044024, Gallion City	\$98,204.53	Submitted	02/23/2019	<a href="#">Need Correction</a> <a href="#">Approve</a>	<a href="#">Details</a>

## Application Data

Application Type: Specific Student

Educating District: 044057, Geneva Area City

Resident District: 044024, Gallion City

## EMIS Student Data

Student Disability Condition: Cat 6, Autism (Disability condition 12)

Method of placement (EMIS status code): Insitution, non-court ordered (How Received Code=T)

Year End Special Education FTE: 1

1 student

Calculation: (Final # 2 SFPR Worksheet Reports)	Cost
1. Total District State Funding (Line O of SFPR Summary Report):	\$11,603,253.69
2. Special Education Additional Funding (Line H of SFPR Summary Report):	\$1,133,874.01
3. Total Non-Special Education State Dollars Received (Line 1 minus 2):	\$10,469,379.68
4. Non-Special Education Dollars per Pupil (Line 3 / Formula ADM (2,243.42) from Line a6 of SFPR Detail Report) X Year End Special Education FTE (1):	\$4,666.71
5. Special Educ. Wt. Funding ( \$25,637.00 ) X Educating District State Share Index (0.466907171) X Year End Special Education FTE (1):	\$11,970.10
6. Total State Funding this Pupil (Line 4 plus 5):	\$16,636.80
7. Was Transportation included as a Related Service (see 'Total Cost' Tab)? <u>Yes</u> A. If yes, Cost to Transport = \$24,920.00 ( Transportation Costs on Total Costs tab of <u>\$24,920.00</u> ) B. Special Educ. Transportation Reimbursement (\$0.00 if not a Related Service expense)	\$5,803.20
8. Total State dollars Received (Line 6 and 7):	\$22,440.00
9. Educating District Tuition Rate per Year (\$3,860.58) X Year End Special Education FTE(1):	\$3,860.58
10. Amount Received under Chapter 3317 of Revised Code (Total of lines 8 and 9):	\$26,300.58
11. Cost to Educate (Cost per FTE from 'Total Cost' tab (\$98,204.53) X Year End Special Education FTE(1)):	\$98,204.53
12. Excess Costs (Line 11 minus Line 10):	<i>Cost to Galion</i>   <u>\$71,903.95</u>

**Galion City Schools  
Student Bad Debt**

prepared by cparkinson 02/01/19

	January 31 2019		December 31 2018		June 30 2018	
	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
<b>Galion High School</b>						
<b>Students who owe:</b>						
in excess of \$200	35	10,802	35	10,495	22	\$ 7,498
between \$100-\$200	92	12,852	94	13,067	70	\$ 9,818
between \$50-\$100	96	7,169	101	7,604	67	\$ 4,876
between \$0-\$50	140	3,603	154	3,987	95	\$ 1,710
<b>Total</b>	<b>363</b>	<b>\$ 34,426</b>	<b>384</b>	<b>\$ 35,153</b>	<b>254</b>	<b>\$ 23,902</b>

	January 31 2019		December 31 2018		June 30 2018	
	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
<b>Galion Middle School</b>						
<b>Students who owe:</b>						
in excess of \$200	31	10,212	71	19,547	7	2,147
between \$100-\$200	95	13,458	126	19,317	21	2,912
between \$50-\$100	99	6,910	80	5,355	60	4,000
between \$0-\$50	104	3,732	86	2,997	65	1,308
<b>Total</b>	<b>329</b>	<b>\$ 34,312</b>	<b>363</b>	<b>\$ 47,216</b>	<b>153</b>	<b>\$ 10,367</b>

	January 31 2019		December 31 2018		June 30 2018	
	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
<b>Galion Intermediate School</b>						
<b>Students who owe:</b>						
in excess of \$200	5	1,281	5	1,281	0	\$ -
between \$100-\$200	12	1,498	11	1,328	6	\$ 938
between \$50-\$100	58	3,952	60	4,049	26	\$ 1,691
between \$0-\$50	171	4,877	196	5,690	66	\$ 1,665
<b>Total</b>	<b>246</b>	<b>\$ 11,608</b>	<b>272</b>	<b>\$ 12,348</b>	<b>98</b>	<b>\$ 4,294</b>

	January 31 2019		December 31 2018		June 30 2018	
	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
<b>Galion Primary School</b>						
<b>Students who owe:</b>						
in excess of \$200	19	8,600	20	9,895	1	240
between \$100-\$200	2	260	1	101	0	0
between \$50-\$100	2	119	3	169	4	255
between \$0-\$50	83	1,492	88	1,643	13	293
<b>Total</b>	<b>106</b>	<b>\$ 10,471</b>	<b>112</b>	<b>\$ 11,808</b>	<b>18</b>	<b>\$ 788</b>

<b>District Grand Total</b>	<b>1,044</b>	<b>\$ 90,817</b>	<b>1,131</b>	<b>\$ 106,525</b>	<b>523</b>	<b>\$ 39,351</b>
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