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Galion, OH 44833
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Financial Information November 2019

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

GALION CITY SCHOOL DISTRICT
Office of Treasurer
Monthly Financial Reports – November 30, 2019

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MONTHLY FINANCIAL REPORT – GENERAL FUND ONLY

Actual / Forecast through November, 2019

STUDENT BAD DEBT / STUDENT FEES

Summary

**Presented at the
Board of Education Meeting
December 17, 2019**

Galion City School District

Cash Reconciliation Report

November 2019

Bank Balances per Statements

United Bank - Checking	\$	318,700.00
United Bank - Sweep		530,726.58
United Bank - Payroll		-
United Bank - Online School Fees		107,358.01
United Bank - Money Market		5,604,650.42
United Bank - High School Athletics - Closed		-
United Bank - Middle School Athletics - Closed		-
United Bank CDARS - Bus Garage Project		1,580,000.00
United Bank CDARS - Smith Scholarship		200,000.00
	\$	<u>8,341,435.01</u>
Checks Outstanding		(264,366.08)
Cash Balance as Adjusted/Reconciled	\$	8,077,068.93
 Total Fund Balance as Shown on Page 2	\$	<u><u>8,077,068.93</u></u>
 Difference	\$	-

Galion City School District

Actual Balances by Fund

prepared by cparkinson 12/6/2019

Description	#	Current Month Actual November 2019	Prior Month Actual October 2019	Fiscal Year End Actual June 2019	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	4,490,835	4,941,063	4,696,435	4,706,633	\$ 4,624,128	\$ 3,689,830	\$ 2,647,100	\$ 1,871,110
Bond Retirement	002	955,352	1,980,611	1,430,358	1,297,979	1,136,777	1,094,021	947,023	866,739
Permanent Improvement	003	1,075,937	1,076,827	1,003,814	1,185,297	1,060,356	1,428,114	1,055,411	241,099
Building	004	565,136	801,381	1,518,566		-	7,037	7,037	7,037
Food Service	006	49,739	125,265	231,058	291,063	292,827	342,727	374,976	453,928
Faculty	007	10,742	10,444	9,678	9,784	9,723	6,478	6,125	5,638
Special Purpose - Scholarships - PTO	007	22,485	22,451	24,420	26,581	7,788	10,042	12,666	19,858
Scholarships	008	238,474	238,440	242,754	240,839	239,934	237,453	234,332	246,100
Principals	018	34,141	33,340	34,934	43,093	39,357	30,358	31,918	29,487
Campus Wear	018	3,415	3,415	2,258	893	2,306	4,440	6,371	(2,541)
Community Grants	019	1,866	1,866	3,466	2,902	2,366	1,419	8,862	15,903
Unclaimed	022	1,706	1,706	1,090	2,532	2,532	2,363	1,650	1,650
Athletic Tournament	022	2,712	699	-	-	-	-	-	5,852
OSFC Maintenance	034	357,332	357,091	332,738	254,704	176,219	208,663	306,307	440,951
Severance	035	32,912	32,912	32,912	82,525	168,398	247,206	58,169	17,687
School Activities (Drama/Clubs/FCCLA/NHS)	200	78,194	73,713	64,577	67,093	67,385	66,474	74,203	78,890
Athletics Middle School	300	7,858	7,495	7,104	10,801	5,473	6,338	739	6,989
Athletics High School	300	59,676	78,146	34,805	36,671	31,244	14,412	4,301	5,815
Marching Band	300	3,123	3,604	3,082	3,535	4,071	2,376	2,656	1,021
Auxiliary - St. Joes	401	26,489	9,973	3,749	9,552	808	4,469	13,939	9,681
Student Wellness and Misc (451,499,504,506,533,536)	***	142,076	201,518	-	-	-	-	1,126	9,288
Early Childhood Education Grant	439	-	-	-	-	(247)	-	-	-
IDEA (Including PreSchool IDEA - 587)	516	(45,756)	(59,509)	-	(538)	(21,366)	(2,104)	(30,401)	17,287
Title I	572	(34,705)	(59,188)	-	620	(47,581)	(149,600)	(42,509)	15,802
Title II A	590	(2,670)	(51,461)	-	(398)	(31,721)	(165)	(11,653)	(6,017)
Title II D	599	-	(7,678)	-	(103)	(7,556)	(11,314)	(5,761)	7,985
Total All Funds		\$ 8,077,069	\$ 9,824,124	\$ 9,677,798	\$ 8,272,058	\$ 7,763,221	\$ 7,241,037	\$ 5,704,587	\$ 4,367,239
Total Reconciled Cash Balance		\$ -	\$ 9,824,124	\$ 9,677,798	\$ 8,272,058	\$ 7,763,221	\$ 7,241,037	\$ 5,704,587	\$ 4,367,239

Comments:

Federal Funds Rec'd Dec 4 2019	\$	72,982							
General Fund Balance at FY 2019	\$	4,886,926	\$	5,226,734					
Student Bad Debt - Food Service	\$	6,098	\$	5,488	\$	3,219	\$	966	1,183
Student Bad Debt - School Fees	\$	92,171	\$	101,141	\$	41,720	\$	39,351	29,445
								\$	29,445
								\$	41,570
								\$	39,381
								\$	19,489

True Days Cash - General Fund Only	75	82	81	83	87	74	55	42
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Galion City School District
 Permanent Improvement Fund
 prepared by cparkinson 12/6/19

	Proposed Budget 2020	Actual YTD FY 2020	Actual Fiscal 2019	Actual Fiscal 2018	Actual Fiscal 2017	Actual Fiscal 2016
INSTRUCTION						
TECHNOLOGY						
Network Closet Upgrade					\$ 251,057	\$ 505
Charging Carts / New 2-Way Radios			\$ 27,680	\$ 6,991	266	
TRANSPORTATION						
Pro-Vision Cameras	-					8,327
Suburban	-					19,178
MAINTENANCE						
Lawn Maintenance Equipment				17,488		47,668
HVAC System Upgrade - Campuswide	\$ 25,000		158,400			
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
LAND ACQUISITION						
17.677 Acres includes soil tests			260	400	184,103	
Soccer Field Prep				500	4,000	
BUILDINGS/FIXTURES						
New Bus Garage (estimated annual payment)	235,000	204,512	41,114			
HS Library & Cafeteria Makeover				32,218		
Parking Lot Relamp to LED				43,576		
ATHLETICS /STUDENT ACTIVITIES						
Contributions to Freese (Final Press Box)	-				28,183	45,000
Architect Fee - MKC	35,000	6,250	54,522	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		
Totals	\$ 330,000	\$ 210,762	\$ 312,541	\$ 244,906	\$ 621,936	\$ 162,136

Opening PI Balance July 1	\$ 1,185,297	\$ 1,003,814	\$ 1,185,297	\$ 1,060,357	\$ 1,428,114	\$ 1,055,411
Plus CY Transfers/Tax Abatements/Casino	250,000	282,886	131,058	369,846	254,179	534,839
Less Current Year Expenditures	(330,000)	(210,762)	(312,541)	(244,906)	(621,936)	(162,136)

Estimated/Act Ending PI Balance FY20	\$ 1,105,297	\$ 1,075,938	\$ 1,003,814	\$ 1,185,297	\$ 1,060,357	\$ 1,428,114
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Deposits Detail						
Board Approved Transfers	\$ -	\$ 204,512	\$ -	\$ 75,000	\$ 125,000	\$ 400,000
Rebates Erate & Misc				164,214	0	0
Proceeds Sale of 200 W Church / 838 Edwards St	235,000	18,202			0	0
Tax Abatements		11,118	36,757	36,758	36,760	38,550
Casino Revenue		49,054	94,301	93,874	92,419	96,289
	\$ 235,000	\$ 282,886	\$ 131,058	\$ 369,846	\$ 254,179	\$ 534,839

Date: 12/06/2019

GALION CITY SCHOOL DISTRICT

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Financial Detail Report for 07/01/2018 - 06/30/2020 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
02	21	73423	1900535 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		7,635.08	1,895,269.49
03	04	73493	1900535 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		138,557.52	1,756,711.97
03	13	73545	1900535 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		2,434.32	1,754,277.65
04	18	73716	1900535 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		91,046.88	1,663,230.77
05	21	73866	1901284 HYLANT ADMINISTRATIVE	05	004	5300	419	0000	000000	009	00	000		2,541.00	1,660,689.77
05	29	73922	1900535 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		99,280.88	1,561,408.89
06	06	73975	1900535 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		42,842.56	1,518,566.33
07	16	74118	2000142 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		91,042.28	1,427,524.05
08	13	74285	2000142 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		109,516.80	1,318,007.25
08	30	74382	2000142 TREASURER, STATE OF OH	05	004	5500	620	0000	000000	009	00	000		75.00	1,317,932.25
09	14	74461	2000142 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		174,111.68	1,143,820.57
09	19	74478	2000142 HERMES-PARKER CONCRETE	05	004	5500	620	0000	000000	009	00	000		13,100.00	1,130,720.57
10	03	74562	2000142 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		324,323.00	806,397.57
10	18	74660	2000142 MID-OHIO PIPELINE COMP	05	004	5500	620	0000	000000	009	00	000		4,902.28	801,495.29
10	29	74701	2000142 PARKINSON, CHARLENE_F	05	004	5500	620	0000	000000	009	00	000		114.00	801,381.29
11	15	74827	2000142 WEITHMAN BROS., INC_F	05	004	5500	620	0000	000000	009	00	000		235,379.00	566,002.29
11	21	74856	2000142 YODER, SAMUEL_FY 2020	05	004	5500	620	0000	000000	009	00	000		866.25	565,136.04
TOTAL FOR FUND-SCC 004 0000 (BUILDING FUND):													2,000,350.00	1,435,213.96	565,136.04

OUTSTANDING PURCHASE ORDERS:

07	01	19	2000142 MULTI-VENDOR_FY 2020	05	004	5500	620	0000	000000	009	00	000	Amount:	546,569.71
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Total outstanding and unencumbered amounts:														546,569.71	18,566.33
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Date: 12/06/2019

GALION CITY SCHOOL DISTRICT

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Financial Detail Report for 07/01/2018 - 06/30/2020 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: 467 0000 (STUDENT WELLNESS & SUCCESS)													0.00
10	11	200496	Student Wellness and S	03	467	3219	0000	000000	000		200,397.50		200,397.50
11	11	200631	RECLASS SCHOOL PSYCH	05	467	2140	111	0000	000000	000 00 318		7,275.00	193,122.50
11	11	200631	RECLASS SCHOOL PSYCH	05	467	2140	211	0000	000000	000 00 000		1,335.00	191,787.50
11	11	200632	RECLASS TO MID OHIO ES	05	467	2140	411	0000	000000	000 00 018		19,500.00	172,287.50
11	15	74802	2000660 GALION CITY HEALTH DEP	05	467	2134	413	0000	000000	000 00 040		5,964.75	166,322.75
11	21	74848	2000661 RENHILL GROUP, INC._1	05	467	2821	411	0000	000000	000 00 018		2,529.91	163,792.84
11	21	74848	2000661 RENHILL GROUP, INC._1	05	467	1240	411	0000	000000	000 00 018		2,688.50	161,104.34
11	21	74848	2000661 RENHILL GROUP, INC._1	05	467	1230	411	0000	000000	000 00 018		6,220.96	154,883.38
11	21	74848	2000661 RENHILL GROUP, INC._1	05	467	1240	411	0000	000000	000 00 018		3,703.12	151,180.26
11	21	74848	2000661 RENHILL GROUP, INC._1	05	467	1230	411	0000	000000	000 00 018		8,622.86	142,557.40
11	21	74848	2000661 RENHILL GROUP, INC._1	05	467	1280	411	0000	000000	000 00 018		1,427.77	141,129.63
11	21	913638	2000695 GALION CITY SCHOOLS_M	05	467	2140	249	0000	000000	000 00 000		35.30	141,094.33
11	22	913633	2000701 GALION CITY SCHOOLS_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	138,659.91
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	2821	411	0000	000000	000 00 018		2,450.21	136,209.70
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	1240	411	0000	000000	000 00 018		2,614.29	133,595.41
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	1230	411	0000	000000	000 00 018		7,147.63	126,447.78
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	1240	411	0000	000000	000 00 018		3,741.36	122,706.42
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	1230	411	0000	000000	000 00 018		7,356.82	115,349.60
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	1280	411	0000	000000	000 00 018		1,177.32	114,172.28
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	2821	411	0000	000000	000 00 018		2,482.64	111,689.64
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	1240	411	0000	000000	000 00 018		2,193.09	109,496.55
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	1230	411	0000	000000	000 00 018		5,403.81	104,092.74
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	1240	411	0000	000000	000 00 018		3,015.13	101,077.61
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	1230	411	0000	000000	000 00 018		6,216.34	94,861.27
12	04	74916	2000661 RENHILL GROUP, INC._1	05	467	1280	411	0000	000000	000 00 018		813.23	94,048.04
12	06	913649	2000742 GALION CITY SCHOOLS_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	91,613.62
12	06	913653	2000737 GALION CITY SCHOOLS_M	05	467	2140	249	0000	000000	000 00 000		35.30	91,578.32
TOTAL FOR FUND-SCC 467 0000 (STUDENT WELLNESS & SUCCESS):											200,397.50	108,819.18	91,578.32
OUTSTANDING PURCHASE ORDERS:													
10	15	19	2000660 GALION CITY HEALTH DEP	05	467	2134	413	0000	000000	000 00 040	Amount:	51,035.25	
11	11	19	2000661 RENHILL GROUP, INC._1	05	467	1230	411	0000	000000	000 00 018	Amount:	39,031.58	
11	11	19	2000661 RENHILL GROUP, INC._1	05	467	1240	411	0000	000000	000 00 018	Amount:	12,044.51	
11	11	19	2000661 RENHILL GROUP, INC._1	05	467	2821	411	0000	000000	000 00 018	Amount:	10,537.24	
11	11	19	2000661 RENHILL GROUP, INC._1	05	467	1280	411	0000	000000	000 00 018	Amount:	8,581.68	
11	15	19	2000680 ESC OF CENTRAL OHIO_"	05	467	2135	419	0000	000000	006 00 000	Amount:	9,100.00	
11	15	19	2000683 AMERICAN EXPRESS_The	05	467	2135	419	0000	000000	006 00 000	Amount:	152.00	
11	15	19	2000683 AMERICAN EXPRESS_The	05	467	2135	419	0000	000000	006 00 000	Amount:	139.95	
11	15	19	2000683 AMERICAN EXPRESS_Ship	05	467	2135	419	0000	000000	006 00 000	Amount:	21.15	
Total outstanding and unencumbered amounts:												130,643.36	39,065.04-

Galion City School District

Actual / Forecast FY 2019

General Fund

prepared by cparkinson 12/6/2019

REVENUES

	Monthly Actual November 2019	Monthly Actual November 2018	FYTD Actual 2020	FYTD Actual 2019	Nov-19 Full Year Forecast 2020
General Property Tax (Real Estate)	\$ -	\$ -	\$ 1,846,764	\$ 1,804,603	\$ 4,328,797
Tangible Personal Property Tax			103,173	107,099	219,524
Grants - Unrestricted	1,144,514	1,148,811	5,820,446	5,872,009	13,938,961
Grants- Restricted	58,403	51,904	292,016	271,674	738,642
Property Tax Allocation	13,597	14,796	342,534	351,205	677,437
All Other	84,092	82,352	539,252	534,357	1,370,221
Total Revenue	1,300,606	1,297,863	8,944,185	8,940,947	21,273,582

Other Financing Sources

	-	-	-	283	-
Total Revenues and Other Sources	1,300,606	1,297,863	8,944,185	8,941,230	21,273,582

EXPENDITURES

Salaries	781,039	789,623	4,238,237	4,006,740	9,928,585
Benefits	384,447	380,213	1,940,426	1,899,778	4,679,328
Purchased Services	339,544	371,861	2,122,580	2,211,020	4,954,040
Supplies and Materials	40,568	47,842	490,688	456,622	918,965
Capital Outlay			1,841	5,750	33,750
Other	723	1,645	84,242	86,897	197,842
Total Expenditures	1,546,321	1,591,184	8,878,014	8,666,807	20,712,510

Other Financing Uses

	204,513	46,663	271,769	94,152	485,000
Total Expenditures and Other Uses	1,750,834	1,637,847	9,149,783	8,760,959	21,197,510

Excess Revenues over (under) Expenditures

	\$ (450,228)	\$ (339,984)	\$ (205,598)	\$ 180,271	\$ 76,072
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Beginning Cash Balance	\$ 4,941,066	\$ 5,444,702	\$ 4,696,436	\$ 4,706,632	\$ 4,696,436
Ending Cash Balance	\$ 4,490,838	\$ 5,104,718	\$ 4,490,838	\$ 4,886,903	\$ 4,772,508
True Days Cash			75	85	82
Daily Cash Burn Amount (in \$)	51,544	53,039	\$ 59,803	\$ 57,261	\$ 58,075

Comments:

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

**Galion City Schools
Student Bad Debt**

prepared by cparkinson 12/5/19

	November 30 2019		October 31 2019		June 30 2019		June 30 2018	
	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
Galion High School								
Students who owe:								
in excess of \$200	34	10,464	35	10,732	25	7,569	22	\$ 7,498
between \$100-\$200	86	11,911	93	12,783	47	6,420	70	\$ 9,818
between \$50-\$100	134	9,412	135	9,490	62	4,562	67	\$ 4,876
between \$0-\$50	126	3,366	132	3,548	85	1,740	95	\$ 1,710
Total	380	\$ 35,153	395	\$ 36,553	219	\$ 20,291	254	\$ 23,902

	November 30 2019		October 31 2019		June 30 2019		June 30 2018	
	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
Galion Middle School								
Students who owe:								
in excess of \$200	74	30,744	89	36,907	14	4,961	7	2,147
between \$100-\$200	63	8,708	52	7,137	38	5,257	21	2,912
between \$50-\$100	56	3,908	60	4,139	57	4,017	60	4,000
between \$0-\$50	93	2,979	92	2,995	115	2,293	65	1,308
Total	286	\$ 46,339	293	\$ 51,178	224	\$ 16,528	153	\$ 10,367

	November 30 2019		October 31 2019		June 30 2019		June 30 2018	
	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
Galion Intermediate School								
Students who owe:								
in excess of \$200	0	-	0	-	1	311	0	\$ -
between \$100-\$200	2	242	2	242	6	748	6	\$ 938
between \$50-\$100	11	682	10	628	19	1,292	26	\$ 1,691
between \$0-\$50	191	4,683	266	6,765	41	1,104	66	\$ 1,665
Total	204	\$ 5,607	278	\$ 7,635	67	\$ 3,455	98	\$ 4,294

	November 30 2019		October 31 2019		June 30 2019		June 30 2018	
	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
Galion Primary School								
Students who owe:								
in excess of \$200	6	1,673	8	2,253	3	1,013	1	240
between \$100-\$200	6	730	7	920	1	101	0	0
between \$50-\$100	4	252	2	117	3	174	4	255
between \$0-\$50	117	2,417	119	2,485	12	158	13	293
Total	133	\$ 5,072	136	\$ 5,775	19	\$ 1,446	18	\$ 788

District Grand Total	1,003	\$ 92,171	1,102	\$ 101,141	529	\$ 41,720	523	\$ 39,351
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