



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

# **Financial Information**

## **April 2020**

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

**GALION CITY SCHOOL DISTRICT**  
Office of Treasurer  
**Monthly Financial Reports – April 30, 2020**

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TREASURER REPORTS

Cash Reconciliation  
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Student Wellness Fund

MONTHLY FINANCIAL REPORT – GENERAL FUND ONLY

FY 2020 Cash Flow Activity through April (New Format)  
Actual / Forecast through April, 2020 (Old Format)

STUDENT BAD DEBT / STUDENT FEES

Summary

**Presented at the  
Board of Education Meeting  
May 19, 2020**

# Galion City School District

## Cash Reconciliation Report

### April 2020

#### Bank Balances per Statements

United Bank - Checking	\$ 318,700.00
United Bank - Sweep	399,862.43
United Bank - Payroll	-
United Bank - Online School Fees	1,438.39
United Bank - Money Market	6,678,591.49
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
	<hr/>
	\$ 9,178,592.31

Checks Outstanding	(71,411.26)
Cash Balance as Adjusted/Reconciled	\$ 9,107,181.05

Total Fund Balance as Shown on Page 2	<hr/> <hr/>
	\$ 9,107,181.05

Difference	\$ -
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# Galion City School District

## Actual Balances by Fund

prepared by cparkinson 5/01/2020

Description	#	Current Month	Prior Month	Fiscal Year End	Fiscal Year End	Fiscal Year End	Fiscal Year End	Fiscal Year End	Fiscal Year End
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
		April 2020	March 2020	June 2019	June 2018	June 2017	June 2016	June 2015	June 2014
General	001	5,165,522	5,262,612	4,696,435	4,706,633	\$ 4,624,128	\$ 3,689,830	\$ 2,647,100	\$ 1,871,110
Bond Retirement	002	1,691,351	1,664,991	1,430,358	1,297,979	1,136,777	1,094,021	947,023	866,739
Permanent Improvement	003	1,133,391	1,131,465	1,003,814	1,185,297	1,060,356	1,428,114	1,055,411	241,099
Building	004	276,741	317,592	1,518,566	-	-	7,037	7,037	7,037
Food Service	006	95,160	104,567	231,058	291,063	292,827	342,727	374,976	453,928
Faculty	007	10,406	10,469	9,678	9,784	9,723	6,478	6,125	5,638
Special Purpose - Scholarships - PTO	007	22,600	22,594	24,420	26,581	7,788	10,042	12,666	19,858
Scholarships	008	238,587	238,580	242,754	240,839	239,934	237,453	234,332	246,100
Principals	018	27,767	30,149	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	3,991	3,991	3,466	2,902	2,366	1,419	8,862	15,903
Unclaimed	022	1,697	1,697	1,090	2,532	2,532	2,363	1,650	1,650
Athletic Tournament	022	-	(223)	-	-	-	-	-	5,852
OSFC Maintenance	034	326,824	384,374	332,738	254,704	176,219	208,663	306,307	440,951
Severance	035	27,521	27,521	32,912	82,525	168,398	247,206	58,169	17,687
School Activities (Drama/Clubs/FCCLA/NHS)	200	91,927	91,349	64,577	67,093	67,385	66,474	74,203	78,890
Athletics Middle School	300	10,526	11,117	7,104	10,801	5,473	6,338	739	6,989
Athletics High School	300	31,640	44,046	34,805	36,671	31,244	14,412	4,301	5,815
Marching Band	300	2,505	2,505	3,082	3,535	4,071	2,376	2,656	1,021
Auxiliary - St. Joes	401	16,481	20,236	3,749	9,552	808	4,469	13,939	9,681
Student Wellness and Misc (451,499,504,506,533,536)	***	56,412	179,056	-	-	-	-	1,126	9,288
Early Childhood Education Grant	439	(14,000)	(6,077)	-	-	(247)	-	-	-
IDEA (Including PreSchool IDEA - 587)	516	(44,777)	(29,071)	-	(538)	(21,366)	(2,104)	(30,401)	17,287
Title I	572	(62,281)	(34,733)	-	620	(47,581)	(149,600)	(42,509)	15,802
Title II A	590	(6,225)	(790)	-	(398)	(31,721)	(165)	(11,653)	(6,017)
Title II D	599	-	-	-	(103)	(7,556)	(11,314)	(5,761)	7,985
Total All Funds		\$ 9,107,181	\$ 9,481,432	\$ 9,677,798	\$ 8,272,058	\$ 7,763,221	\$ 7,241,037	\$ 5,704,587	\$ 4,367,239
Total Reconciled Cash Balance		\$ 9,107,181	\$ 9,481,432	\$ 9,677,798	\$ 8,272,058	\$ 7,763,221	\$ 7,241,037	\$ 5,704,587	\$ 4,367,239

### Comments:

Federal Funds Requested April 30 2020 \$ 109,553

True Days Cash - General Fund Only	87	87	81	83	87	74	55	42
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Galion City School District  
 Permanent Improvement Fund  
 prepared by cparkinson 05/4/2020

	Proposed Budget 2020	Actual YTD FY 2020	Actual Fiscal 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		2,050	\$ 27,680	\$ 6,991	266	
<b>TRANSPORTATION</b>						
Pro-Vision Cameras	-					8,327
Suburban	-					19,178
<b>MAINTENANCE</b>						
Lawn Maintenance Equipment / Shed		8,010		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 / Concrete Work	35,000	3,000	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)	235,000	204,512	41,114			
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	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		
<b>Totals</b>	<b>\$ 330,000</b>	<b>\$ 223,822</b>	<b>\$ 312,541</b>	<b>\$ 244,906</b>	<b>\$ 621,936</b>	<b>\$ 162,136</b>

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	353,399	131,058	369,846	254,179	534,839
Less Current Year Expenditures	(330,000)	(223,822)	(312,541)	(244,906)	(621,936)	(162,136)

Estimated/Act Ending PI Balance FY20	\$ 1,105,297	\$ 1,133,391	\$ 1,003,814	\$ 1,185,297	\$ 1,060,357	\$ 1,428,114
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<b>Deposits Detail</b>						
Board Approved Transfers	\$ -	\$ 204,512	\$ -	\$ 75,000	\$ 125,000	\$ 400,000
Freese Donation Gym Handrails		9,500		164,214	0	0
Proceeds Sale of 200 W Church / 838 Edwards St	235,000	18,202			0	0
Tax Abatements		25,951	36,757	36,758	36,760	38,550
Casino Revenue		95,234	94,301	93,874	92,419	96,289
	<b>\$ 235,000</b>	<b>\$ 353,399</b>	<b>\$ 131,058</b>	<b>\$ 369,846</b>	<b>\$ 254,179</b>	<b>\$ 534,839</b>

Date: 05/13/2020  
Time: 1:27 pm

GALION CITY SCHOOL DISTRICT  
Financial Detail Report for 07/01/2018 - 06/30/2020 by FUND-SCC

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Check#/ Date Rept# 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
12	06	74955	2000142 WEITHMAN BROS., INC\F	05	004	5500	620	0000	000000	009	00	000			189,075.00	376,061.04
01	07	75071	2000142 MID OHIO PLUMBING & GA	05	004	5500	620	0000	000000	009	00	000			1,183.58	374,877.46
01	07	913695	2000142 AMERICAN EXPRESS\FY 2	05	004	5500	620	0000	000000	009	00	000			139.42	374,738.04
01	10	75129	2000142 THE STATE OF OHIO\FY	05	004	5500	620	0000	000000	009	00	000			50.00	374,688.04
01	22	75176	2000142 WEITHMAN BROS., INC\F	05	004	5500	620	0000	000000	009	00	000			52,036.00	322,652.04
01	29	75184	2000142 HUNT'S FENCE INC.\FY	05	004	5500	620	0000	000000	009	00	000			4,960.00	317,692.04
03	09	75458	2000142 THE STATE OF OHIO\FY	05	004	5500	620	0000	000000	009	00	000			100.00	317,592.04
04	06	75538	2000142 WEITHMAN BROS., INC\F	05	004	5500	620	0000	000000	009	00	000			40,851.00	276,741.04
TOTAL FOR FUND-SCC 004 0000 (BUILDING FUND):														2,000,350.00	1,723,608.96	276,741.04
OUTSTANDING PURCHASE ORDERS:																
07	01	19	2000142 MULTI-VENDOR\FY 2020	05	004	5500	620	0000	000000	009	00	000		Amount:	258,174.71	
Total outstanding and unencumbered amounts:															258,174.71	18,566.33
FUND-SCC: 004 9011 (ENERGY CONSERVATION IMPROVEMENT BONDS)																0.00
TOTAL FOR FUND-SCC 004 9011 (ENERGY CONSERVATION IMPROVEMENT BONDS):														0.00	0.00	0.00



Date: 05/13/2020  
Time: 1:30 pm

GALION CITY SCHOOL DISTRICT  
Financial Detail Report for 07/01/2019 - 06/30/2020 by FUND-SCC

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Check#/ Date Rpt# 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 74932 2000660			GALION CITY HEALTH DEP	05	467	2134	413	0000	000000	000 00 040	4,743.75	89,304.29
12 06 913649 2000742			GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318	2,434.42	86,869.87
12 06 913653 2000737			GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000	35.30	86,834.57
12 09 913671 2000683			AMERICAN EXPRESS\_The	05	467	2135	419	0000	000000	006 00 000	152.00	86,682.57
12 09 913671 2000683			AMERICAN EXPRESS\_The	05	467	2135	419	0000	000000	006 00 000	139.95	86,542.62
12 09 913671 2000683			AMERICAN EXPRESS\_Ship	05	467	2135	419	0000	000000	006 00 000	21.15	86,521.47
12 11 74979 2000661			RENHILL GROUP, INC.\_1	05	467	1230	411	0000	000000	000 00 018	255.20	86,266.27
12 17 913665 2000780			GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000	35.30	86,230.97
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	2821	411	0000	000000	000 00 018	2,499.18	83,731.79
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	1240	411	0000	000000	000 00 018	2,694.23	81,037.56
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	1230	411	0000	000000	000 00 018	6,929.12	74,108.44
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	1240	411	0000	000000	000 00 018	3,763.68	70,344.76
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	1230	411	0000	000000	000 00 018	7,385.89	62,958.87
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	1280	411	0000	000000	000 00 018	1,181.67	61,777.20
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	2821	411	0000	000000	000 00 018	1,611.49	60,165.71
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	1240	411	0000	000000	000 00 018	1,817.66	58,348.05
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	1230	411	0000	000000	000 00 018	4,999.92	53,348.13
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	1240	411	0000	000000	000 00 018	2,702.81	50,645.32
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	1230	411	0000	000000	000 00 018	5,307.75	45,337.57
12 18 75026 2000661			RENHILL GROUP, INC.\_1	05	467	1280	411	0000	000000	000 00 018	765.96	44,571.61
12 20 913661 2000785			GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318	2,434.42	42,137.19
01 03 913673 2000833			GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318	3,184.42	38,952.77
01 06 913679 2000820			GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000	46.17	38,906.60
01 06 913680 2000834			STATE TEACHER RETIREME	05	467	2140	211	0000	000000	000 00 000	222.91	38,683.69
01 07 75059 2000660			GALION CITY HEALTH DEP	05	467	2134	413	0000	000000	000 00 040	4,083.75	34,599.94

Date: 05/13/2020  
Time: 1:30 pm

GALION CITY SCHOOL DISTRICT  
Financial Detail Report for 07/01/2019 - 06/30/2020 by FUND-SCC

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Check#/ Date Rpt# PO # Vendor Name/Description TI FND FURC OBJ SCC SUBJECT OPU IL JOB											Receipts	Expend/Enc	Current Fund Balance
01 10	75123	2000661	RENHILL GROUP, INC.\_1	05	467	2821	411	0000	000000	000 00 018		2,474.05	32,125.89
01 10	75123	2000661	RENHILL GROUP, INC.\_1	05	467	1230	411	0000	000000	000 00 018		1,458.69	30,667.20
01 10	75123	2000661	RENHILL GROUP, INC.\_1	05	467	1240	411	0000	000000	000 00 018		1,066.13	29,601.07
01 10	75123	2000661	RENHILL GROUP, INC.\_1	05	467	1230	411	0000	000000	000 00 018		6,963.20	22,637.87
01 10	75123	2000661	RENHILL GROUP, INC.\_1	05	467	1230	411	0000	000000	000 00 018		3,949.47	18,688.40
01 10	75123	2000661	RENHILL GROUP, INC.\_1	05	467	1230	411	0000	000000	000 00 018		7,834.59	10,853.81
01 10	75123	2000661	RENHILL GROUP, INC.\_1	05	467	1280	411	0000	000000	000 00 018		1,446.31	9,407.50
01 14	913692	2000851	GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000		35.30	9,372.20
01 15	913693	2000866	STATE TEACHER RETIREME	05	467	2140	211	0000	000000	000 00 000		222.91	9,149.29
01 17	913688	2000856	GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	6,714.87
01 22	75171	2000661	RENHILL GROUP, INC.\_1	05	467	2821	411	0000	000000	000 00 018		892.14	5,822.73
01 22	75171	2000661	RENHILL GROUP, INC.\_1	05	467	1230	411	0000	000000	000 00 018		1,689.44	4,133.29
01 22	75171	2000661	RENHILL GROUP, INC.\_1	05	467	1280	411	0000	000000	000 00 018		506.43	3,626.86
01 29	913703	2000894	GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000		35.30	3,591.56
01 31	913700	2000898	GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	1,157.14
02 05	75227	2000660	GALION CITY HEALTH DEP	05	467	2134	413	0000	000000	000 00 040		5,197.50	4,040.36-
02 13	913714	2000962	GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000		35.30	4,075.66-
02 13	913715	2000968	STATE TEACHER RETIREME	05	467	2140	211	0000	000000	000 00 000		222.91	4,298.57-
02 14	201105		Student Wellness and S	03	467	3219		0000	000000	000	200,260.00		195,961.43
02 14	913710	2000967	GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	193,527.01
02 27	913727	2001021	GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000		35.30	193,491.71
02 27	913728	2001028	STATE TEACHER RETIREME	05	467	2140	211	0000	000000	000 00 000		222.91	193,268.80
02 28	913723	2001026	GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	190,834.38
03 09	75437	2000660	GALION CITY HEALTH DEP	05	467	2134	413	0000	000000	000 00 040		3,712.50	187,121.88
03 13	913738	2001065	GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	184,687.46
03 13	913742	2001060	GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000		35.30	184,652.16
03 13	913743	2001066	STATE TEACHER RETIREME	05	467	2140	211	0000	000000	000 00 000		222.91	184,429.25
03 23	913754	2001083	GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000		35.30	184,393.95
03 24	913755	2001089	STATE TEACHER RETIREME	05	467	2140	211	0000	000000	000 00 000		222.91	184,171.04
03 27	913748	2001088	GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	181,736.62
04 01	75502	2000680	ESC OF CENTRAL OHIO\_"	05	467	2135	419	0000	000000	006 00 000		6,519.20	175,217.42
04 06	75527	2000660	GALION CITY HEALTH DEP	05	467	2134	413	0000	000000	000 00 040		2,920.50	172,296.92
04 06	913768	2001113	GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000		35.30	172,261.62
04 07	913769	2001120	STATE TEACHER RETIREME	05	467	2140	211	0000	000000	000 00 000		222.91	172,038.71
04 10	913763	2001118	GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	169,604.29
04 21	201349		RECLASS TO MID OHIO ES	05	467	2140	411	0000	000000	000 00 018		110,500.00	59,104.29
04 23	913780	2001147	GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000		35.30	59,068.99
04 24	913776	2001152	GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	56,634.57
04 24	913783	2001119	STATE TEACHER RETIREME	05	467	2140	211	0000	000000	000 00 000		222.91	56,411.66
05 05	913793	2001174	GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000		35.30	56,376.36
05 07	75645	2000660	GALION CITY HEALTH DEP	05	467	2134	413	0000	000000	000 00 040		115.50	56,260.86
05 08	913789	2001179	GALION CITY SCHOOLS\_P	05	467	2140	111	0000	000000	000 00 318		2,434.42	53,826.44
05 08	913798	2001180	STATE TEACHER RETIREME	05	467	2140	211	0000	000000	000 00 000		222.91	53,603.53
TOTAL FOR FUND-SCC 467 0000 (STUDENT WELLNESS & SUCCESS):											400,657.50	347,053.97	53,603.53
OUTSTANDING PURCHASE ORDERS:													
10 15 19		2000660	GALION CITY HEALTH DEP	05	467	2134	413	0000	000000	000 00 040	Amount:	30,261.75	
11 15 19		2000680	ESC OF CENTRAL OHIO\_"	05	467	2135	419	0000	000000	006 00 000	Amount:	2,580.80	
01 29 20		2000893	GALION CITY SCHOOLS\_M	05	467	2140	249	0000	000000	000 00 000	Amount:	35.30	
Total outstanding and unencumbered amounts:												32,877.85	20,725.68





# Monthly Financial Report

FY 2020 Cash Flow Activity Through: April

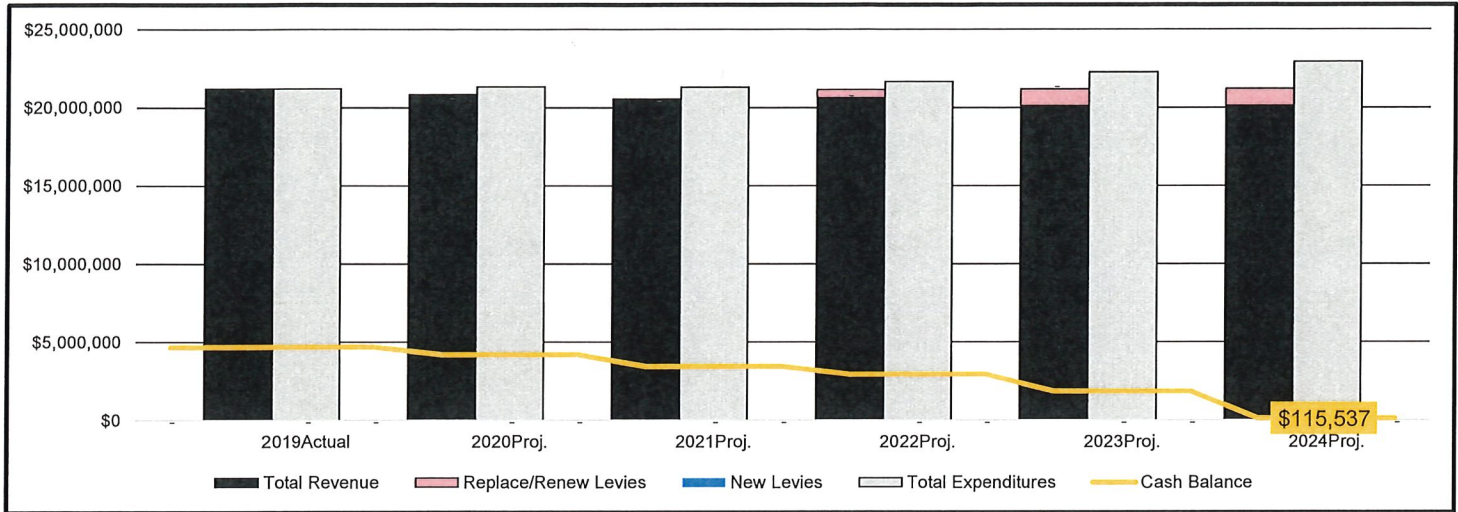
Charlene Parkinson, CFO

5/14/2020

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**Current Forecast Results through April**  
**Total Revenue, Total Expenditures, Cash Balance**



This forecast assumes that all Student Wellness revenues and expenses have been removed from the 5 Year Forecast / General Fund per guidance from the Ohio Department of Education and the Ohio Auditor of State, for Fiscal years 2020 and 2021. Expenses associated with student wellness are included in Fiscal Years 2022 through 2024.

Fiscal Year 2022, 2023 and 2024 reflect a shortfall attributable to the 7.73 mil renewal levy that will commence, if passed, in calendar year 2021 with first due in calendar year 2022. It is anticipated that the levy renewal will appear on the November, 2020 ballot.

**Current Forecast -- Projected Revenue Surplus/(Shortfall) by Year**

Includes Applicable Renewal Levies	Does not include proposed new levies.				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue Over/(Under)					
Expenditures (Line 6.01)	(504,974)	(746,606)	(509,794)	(1,077,708)	(1,741,816)

Note: The above forecast may reflect updates due to actual cash flow results or other internal/external variables.



## FY 20 Analysis of Month of April Actual and Estimated

April		Revenue		April	
Actual Cash Flow For the Month	Actual Compared to Last Year			Estimated For the Month	Actual Compared to Estimated
1,491,395	▼ (177,333)	-10.6%	<b>Total Revenue</b>	1,388,912	▼ (240,035)
85,778	▼ (4,259)		Real Estate Taxes	85,778	-
8,134	▲ 378		Public Utility PP Taxes	8,134	-
-	-		Income Tax	-	-
1,200,275	▲ 10,392		State Revenue	1,195,000	▲ 5,275
10,483	▼ (303,780)		Prop Tax Allocation		▼ (332,035)
186,725	▲ 120,375		Other Revenue	100,000	▲ 86,725
-	▼ (439)		Other Sources	-	-

April		Expenditures		April	
Actual Cash Flow For the Month	Actual Compared to Last Year			Estimated For the Month	Actual Compared to Estimated
1,588,484	▼ (51,781)	-3.2%	<b>Total Expenditures</b>	1,588,732	▼ (248)
749,956	▲ 42,798		Salaries	720,000	▲ 29,956
401,155	▲ 9,955		Benefits	380,000	▲ 21,155
383,235	▼ (115,741)		Purchased Services	425,000	▼ (41,765)
51,559	▲ 13,168		Supplies	45,000	▲ 6,559
-	-		Capital	-	-
2,579	▼ (1,961)		Other Expenses	18,732	▼ (16,153)
-	-		Other Uses & Debt	-	-

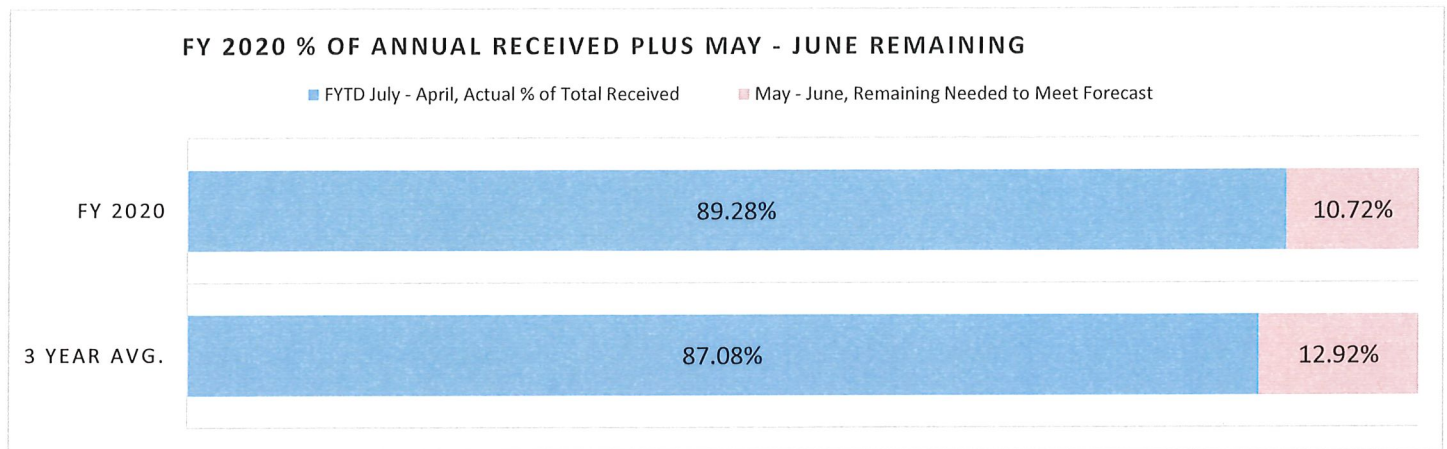
### Year-Over-Year Cash Balance Comparison

	FY 2019	FY 2020	Yr-Over-Yr Change
April, End of Month Cash Balance	5,483,272	5,165,527	(317,745)

The decrease in overall revenue for the month of April compared to last year and compared to the estimate is attributable the timing difference of Real Estate Receipts. The district received \$97k in April from Ohio BWC for dividends returned to Ohio employers. Actual expenses were on target compared to the estimate, and below the same month last year.

The Year-Over-Year Cash Balance Comparison is running behind last year, and the announced State Funding budget cut of \$231,000 for Galion will erode the anticipated cash balance at June 30, 2020.

## FY 20 Actual July - April Received As Percentage of Annual Total Revenue



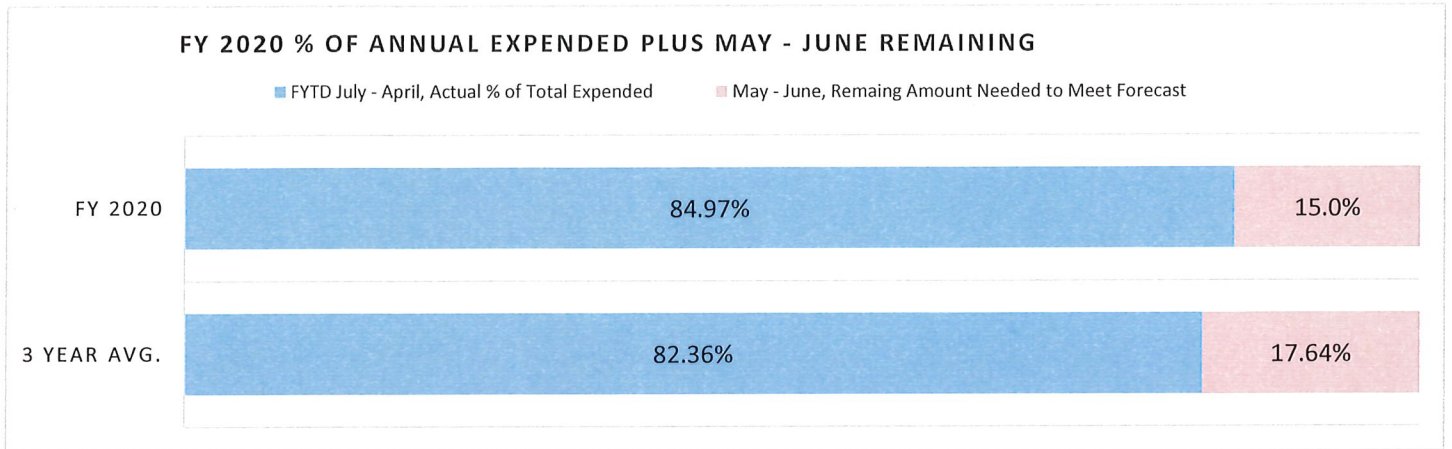
## FY 20 Annual Revenue Forecast, FYTD Actual, and Remaining Cash Flow Estimate

July - June Annual		July - April		May - June		Remaining Cash Flow Estimate Over/(Under) Needed to Meet Forecast
Forecast Amount	YOY Change	FYTD 2020 Actual Amount	YOY Change	Remaining Cash Flow Estimate	YOY Change	
20,835,764	▼ -1.7%	18,602,745	▲ 0.9%	2,648,213	▼ -4.6%	▲ 415,194
<b>Total Revenue</b>						
4,335,117	▲ 2.4%	4,337,987	▲ 2.5%	(102,869)	< -100%	▼ (99,999)
245,550	▲ 11.1%	246,736	▲ 11.7%	(1,186)	0.0%	-
-	0.0%	-	0.0%	-	0.0%	-
14,207,603	▼ -3.3%	12,195,222	▲ 0.4%	2,518,432	▼ -0.6%	▲ 506,051
677,273	▼ -1.8%	663,359	▼ -1.9%	-	▼ -100.0%	▼ (13,914)
1,370,221	0.0%	1,159,441	▲ 1.0%	233,836	▲ 5.4%	▲ 23,056
-	▼ -100.0%	-	▼ -100.0%	-	▼ -100.0%	-
Other Sources						

Note: Remaining Estimated Cash Flow, if realized, would result in total revenue being \$415,194 higher than forecast.

November Forecast total revenues = \$21.273 million, current trend is total revenues of closer to \$20.0 million, attributable to CoVid 19 State School Foundation funding cutss, and anticipation of a transfer from the Geeral Fund to the Food Service Fund to cover anticipated deficit spending for the current year in the Food Service account attributable to CoVid 19 and redundant personnel expenses in the Food Service Fund.

## FY 20 Actual July - April Expended As Percentage of Annual Total Expenditures



## FY 20 Annual Expenditure Forecast, FYTD Actual, and Remaining Cash Flow Estimate

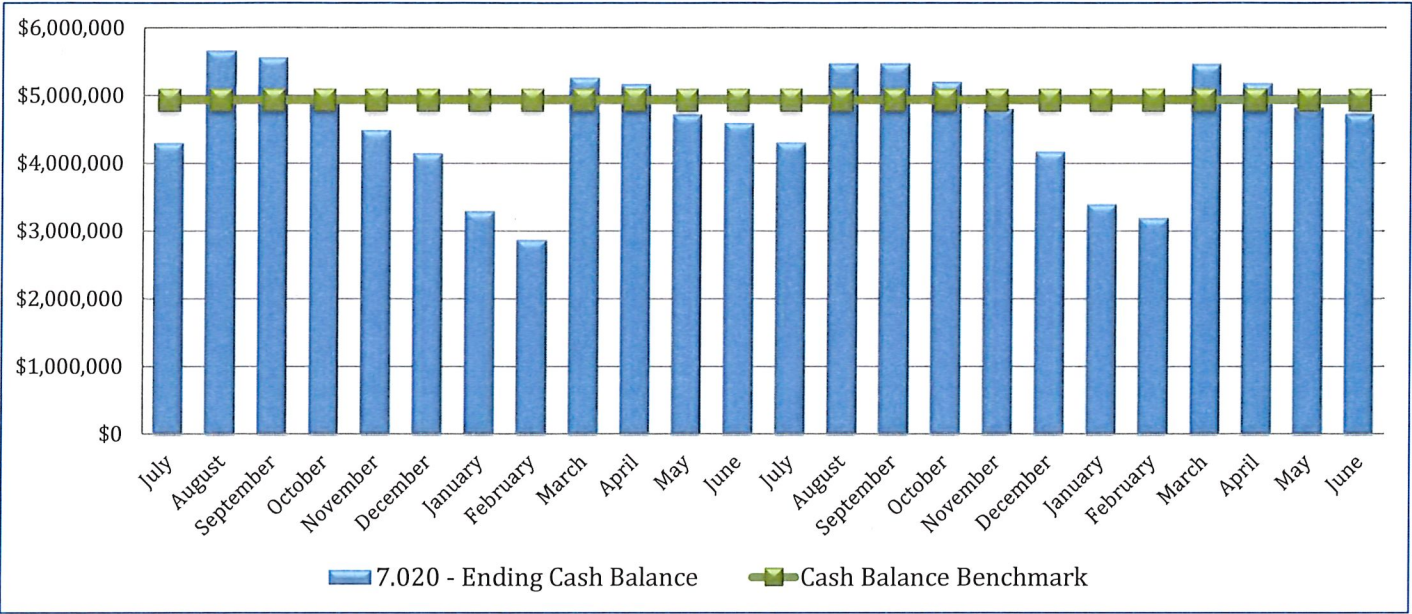
July - June Annual			July - April		May - June		Remaining Cash Flow Estimate Over/(Under) Needed to Meet Forecast
FY 2020 Forecast Amount	YOY Change		FYTD 2020 Actual Amount	YOY Change	Remaining Cash Flow Estimate	YOY Change	
21,340,738	▲ 0.6%	<b>Total Expenditures</b>	18,133,654	▲ 2.7%	3,220,942	▼ -9.4%	▲ 13,858
9,940,585	▲ 3.6%	Salaries	8,422,602	▲ 4.6%	1,520,000	▼ -1.4%	▲ 2,017
4,831,556	▲ 3.2%	Benefits	3,989,121	▲ 2.4%	763,349	▼ -3.2%	▼ (79,086)
4,954,040	▼ -11.5%	Purchased Services	4,375,745	▼ -5.7%	746,004	▼ -22.2%	▲ 167,709
892,965	▼ -10.3%	Supplies	796,658	▲ 9.5%	113,845	▼ -57.6%	▲ 17,538
33,750	> 100%	Capital	12,645	> 100%	-	0.0%	▼ (21,105)
202,842	▲ 3.6%	All Other Expenditures	178,121	▼ -6.2%	-	▼ -100.0%	▼ (24,721)
485,000	> 100%	Other Uses	358,762	> 100%	77,744	< -100%	▼ (48,494)

Note: Remaining Estimated Cash Flow, if realized, would result in total expenditures being \$13,858 higher than forecast.

Current year snow removal costs \$16,915 compared to same time last year of \$23,080

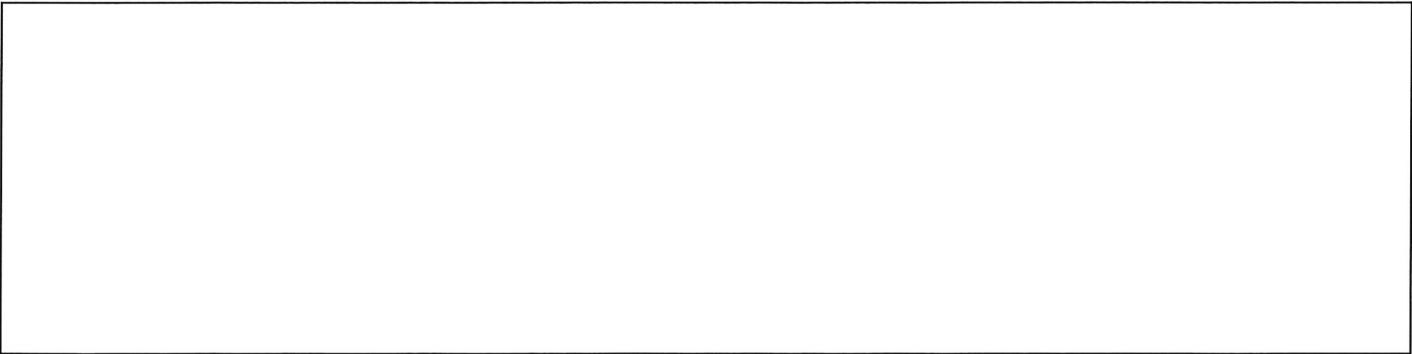


Monthly Cash Balance Projections



FY 2020

FY 2021



# Galion City School District

Actual / Forecast FY 2020

## General Fund

prepared by cparkinson 05/04/2020

### REVENUES

	Monthly Actual April 2020	Monthly Actual April 2019	FYTD Actual 2020	FYTD Actual 2019	Nov-19 Full Year Forecast 2020
General Property Tax (Real Estate)	\$ 85,778	\$ 90,037	\$ 4,337,987	\$ 4,233,732	\$ 4,328,797
Tangible Personal Property Tax	8,134	7,756	246,736	220,959	219,524
Grants - Unrestricted	1,141,872	1,132,377	11,611,191	11,569,684	13,938,961
Grants- Restricted	58,403	57,506	584,031	581,412	738,642
Property Tax Allocation	10,483	314,263	663,359	676,023	677,437
All Other	186,725	66,350	1,159,441	1,148,331	1,370,221
<b>Total Revenue</b>	<b>1,491,395</b>	<b>1,668,289</b>	<b>18,602,745</b>	<b>18,430,141</b>	<b>21,273,582</b>

Other Financing Sources

		439	-	1,481	-
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**Total Revenues and Other Sources**

### EXPENDITURES

Salaries	749,956	707,158	8,422,602	8,053,479	9,928,585
Benefits	401,155	391,200	3,989,121	3,895,696	4,679,328
Purchased Services	383,235	498,976	4,375,745	4,641,633	4,954,040
Supplies and Materials	51,559	38,391	796,658	727,642	918,965
Capital Outlay			12,645	5,750	33,750
Other	2,579	4,540	178,121	189,819	197,842
<b>Total Expenditures</b>	<b>1,588,484</b>	<b>1,640,265</b>	<b>17,774,892</b>	<b>17,514,019</b>	<b>20,712,510</b>

Other Financing Uses

	-	-	358,762	140,964	485,000
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**Total Expenditures and Other Uses**

**Excess Revenues over (under) Expenditures**

	\$ (97,089)	\$ 28,463	\$ 469,091	\$ 776,639	\$ 76,072
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Beginning Cash Balance	\$ 5,454,808	\$ 5,700,800	\$ 4,696,436	\$ 4,706,632	\$ 4,696,436
Ending Cash Balance	\$ 5,357,719	\$ 5,729,263	\$ 5,165,527	\$ 5,483,271	\$ 4,772,508
True Days Cash			87	95	82
Daily Cash Burn Amount (in \$)	52,949	54,676	\$ 59,455	\$ 57,885	\$ 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 05/04/20

	General Fund		Food Service		General Fund		Food Service					
	April 30 2020		April 30 2020		March 31 2020		March 31 2020		June 30 2019		June 30 2018	
<b>Galion High School</b>												
<b>Students who owe:</b>	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
in excess of \$200	31	10,671	6	1,555	32	10,935	7	1,878	25	7,569	22	\$ 7,498
between \$100-\$200	73	10,511	4	623	75	10,795	7	780	47	6,420	70	\$ 9,818
between \$50-\$100	92	6,178	1	90	99	6,690	1	90	62	4,562	67	\$ 4,876
between \$0-\$50	96	2,394	61	483	102	2,513	62	487	85	1,740	95	\$ 1,710
Total	292	\$ 29,754	72	\$ 2,751	308	\$ 30,933	77	\$ 3,235	219	\$ 20,291	254	\$ 23,902
	April 30 2020		April 30 2020		March 31 2020		March 31 2020		June 30 2019		June 30 2018	
<b>Galion Middle School</b>												
<b>Students who owe:</b>	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
in excess of \$200	15	4,782	6	1,782	15	4,782	6	1,782	14	4,961	7	2,147
between \$100-\$200	61	8,485	3	535	61	8,485	3	535	38	5,257	21	2,912
between \$50-\$100	65	4,723	2	139	67	4,881	2	139	57	4,017	60	4,000
between \$0-\$50	97	3,007	63	476	100	3,130	65	480	115	2,293	65	1,308
Total	238	\$ 20,997	74	\$ 2,932	243	\$ 21,278	76	\$ 2,936	224	\$ 16,528	153	\$ 10,367
	April 30 2020		April 30 2020		March 31 2020		March 31 2020		June 30 2019		June 30 2018	
<b>Galion Intermediate School Students who owe:</b>	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
in excess of \$200	0	-	0	-	0	-	0	-	1	311	0	\$ -
between \$100-\$200	3	347	1	129	3	347	1	129	6	748	6	\$ 938
between \$50-\$100	9	547	1	78	9	547	1	78	19	1,292	26	\$ 1,691
between \$0-\$50	71	1,501	30	245	72	1,521	31	256	41	1,104	66	\$ 1,665
Total	83	\$ 2,395	32	\$ 452	84	\$ 2,415	33	\$ 463	67	\$ 3,455	98	\$ 4,294
	April 30 2020		April 30 2020		January 31 2020		January 31 2020		June 30 2019		June 30 2018	
<b>Galion Primary School</b>												
<b>Students who owe:</b>	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed	# of Students	Amount Owed
in excess of \$200	4	1,288	0	-	9	3,598	0	-	3	1,013	1	240
between \$100-\$200	3	385	2	277	4	560	2	277	1	101	0	0
between \$50-\$100	1	62	2	133	1	62	2	133	3	174	4	255
between \$0-\$50	64	1,220	32	259	97	1,785	32	259	12	158	13	293
Total	72	\$ 2,955	36	\$ 669	111	\$ 6,005	36	\$ 669	19	\$ 1,446	18	\$ 788
District Grand Total	685	\$ 56,101	214	\$ 6,804	746	\$ 60,631	222	\$ 7,303	529	\$ 41,720	523	\$ 39,351