GALION CITY SCHOOLS

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Galion, Ohio 44833

galionschools.org

Jennifer Allerding, *Superintendent*
Charlene Parkinson, *Treasurer*
Cindy Parrott, *Student Services Director*
Melisa Watters, *Director of Instruction*

FINANCIAL INFORMATION
December, 2021

GALION CITY SCHOOL DISTRICT

Office of Treasurer

Monthly Financial Reports – December 31, 2021

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MONTHLY FINANCIAL REPORT – GENERAL FUND ONLY

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Presented at the
Board of Education Meeting
January 11, 2022

Galion City School District
Cash Reconciliation Report
December 2021

Bank Balances per Statements

United Bank - Checking	$	318,700.00
United Bank - Sweep		394,018.06
United Bank - Payroll		-
United Bank - Online School Fees		43,810.07
United Bank - Money Market		3,237,713.64
Meeder Investments		3,001,960.86
United Bank CDARS - Smith Scholarship		200,000.00
	$	7,196,202.63
Checks Outstanding		(54,334.57)
Cash Balance as Adjusted/Reconciled	$	7,141,868.06
Total Fund Balance as Shown on Page 2	$	7,141,868.06
Difference	$	-

Galion City School District

Actual Balances by Fund

prepared by cparkinson 01/08/2022

Description	#	Current Month Actual December 2021	Prior Month Actual November 2021	Fiscal Year End Actual June 2021	Fiscal Year End Actual June 2020	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	4,006,576	4,456,345	4,409,330	4,364,512	4,696,435	4,706,633	$ 4,624,128	$ 3,689,830	$ 2,647,100	$ 1,871,110
Bond Retirement	002	1,234,965	1,195,374	1,660,215	1,570,821	1,430,358	1,297,979	1,136,777	1,094,021	947,023	866,739
Permanent Improvement	003	882,151	877,111	1,261,356	1,096,330	1,003,814	1,185,297	1,060,356	1,428,114	1,055,411	241,099
Building	004	13,072	13,072	130,098	276,741	1,518,566		-	7,037	7,037	7,037
Food Service	006	276,921	265,486	270,271	139,362	231,058	291,063	292,827	342,727	374,976	453,928
Faculty	007	9,659	10,557	9,705	10,229	9,678	9,784	9,723	6,478	6,125	5,638
Special Purpose - Scholarships - PTO	007	4,205	4,198	21,584	22,606	24,420	26,581	7,788	10,042	12,666	19,858
Scholarships	008	234,835	234,828	236,783	243,659	242,754	240,839	239,934	237,453	234,332	246,100
Principals	018	24,802	25,569	24,833	26,927	34,934	43,093	39,357	30,358	31,918	29,487
Campus Wear	018	1,842	2,041	2,106	3,415	2,258	893	2,306	4,440	6,371	(2,541)
Community Grants	019	22,790	23,358	28,796	4,391	3,466	2,902	2,366	1,419	8,862	15,903
Unclaimed	022	2,053	2,053	2,053	2,053	1,090	2,532	2,532	2,363	1,650	1,650
Athletic Tournament	022		(947)	-	-	-	-	-	-	-	5,852
OSFC Maintenance	034	357,243	359,396	359,825	312,624	332,738	254,704	176,219	208,663	306,307	440,951
Severance	035	362,469	362,469	362,469	74,194	32,912	82,525	168,398	247,206	58,169	17,687
School Activities (Drama/Clubs/FCCLA/NHS)	200	82,373	73,711	64,264	82,480	64,577	67,093	67,385	66,474	74,203	78,890
Athletics Middle School	300	17,467	15,207	13,151	7,512	7,104	10,801	5,473	6,338	739	6,989
Athletics High School	300	31,532	33,456	(498)	28,635	34,805	36,671	31,244	14,412	4,301	5,815
Marching Band	300	2,421	1,653	2,348	2,507	3,082	3,535	4,071	2,376	2,656	1,021
Auxiliary - St. Joes	401	25,256	25,274	1,603	6,525	3,749	9,552	808	4,469	13,939	9,681
Student Wellness/Cares	***	(337,770)	(239,163)	(73,502)	61,218	-	-			1,126	9,288
Early Childhood Education Grant	439	(72,293)		-	-	-	-	(247)			
IDEA (Including PreSchool IDEA - 587)	516	(38,104)	(993)	-	(456)	-	(538)	(21,366)	(2,104)	(30,401)	17,287
Title I	572	(2,597)	(1,415)	(80,740)	(741)	-	620	(47,581)	(149,600)	(42,509)	15,802
Title II A	590		(350)	-		-	(398)	(31,721)	(165)	(11,653)	(6,017)
Title II D	599			-	(15,436)	-	(103)	(7,556)	(11,314)	(5,761)	7,985
Total All Funds		$ 7,141,868	$ 7,738,290	$ 8,706,050	$ 8,320,108	$ 9,677,798	$ 8,272,058	$ 7,763,221	$ 7,241,037	$ 5,704,587	$ 4,367,239
Total Reconciled Cash Balance		$ 7,141,868	$ 7,738,290	$ 8,706,050	$ 8,320,108	$ 9,677,798	$ 8,272,058	$ 7,763,221	$ 7,241,037	$ 5,704,587	$ 4,367,239

True Days Cash - General Fund Only	74	81	76	74	81	83	87	74	55	42

Galion City School District
Permanent Improvement Fund
prepared by cparkinson 01/08/2022

	Proposed Budget 2022	Actual YTD 2022	Actual Fiscal FY 2021	Actual Fiscal 2020	Actual Fiscal 2019	Actual Fiscal 2018	Actual Fiscal 2017	Actual Fiscal 2016
INSTRUCTION								
TECHNOLOGY								
Network Upgrades			4,854				$ 251,057	$ 505
Charging Carts / New 2-Way Radios				2,050	$ 27,680	$ 6,991	266	
TRANSPORTATION								
Pro-Vision Cameras	-							8,327
Suburban	-							19,178
MAINTENANCE								
Maintenance Equipment / Shed		2,050	68,192	14,450		17,488		47,668
HVAC System Upgrade - Campuswide					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	100,000	48,401	87,350	3,000	22,565	48,163	35,850	23,890
LAND ACQUISITION / SALE								
17.677 Acres includes soil tests			8,101		260	400	184,103	
Soccer Field Prep						500	4,000	
BUILDINGS/FIXTURES								
New Bus Garage (estimated annual payment)	240,000	218,606	240,011	236,124	41,114			
Central Office Security Door and Software			8,816			32,218		
Parking Lot Relamp to LED						43,576		
ATHLETICS /STUDENT ACTIVITIES								
Freese Related - Stadium Lights /Press Box		100,000					28,183	45,000
Architect Fee - MKC	-			6,250	54,522	31,115	6,927	17,568
Capital Equipment - Handrails HS, MS Gym	-		19,587				4,250	
Site Prep / Equip IS Playground	50,000	71,730			8,000	13,000	45,019	
Gym Floors	-					51,455		
Totals	$ 390,000	$ 440,787	$ 436,911	$ 261,874	$ 312,541	$ 244,906	$ 621,936	$ 162,136

Opening PI Balance July 1	$ 1,185,297	$ 1,261,356	$ 1,096,330	$ 1,003,814	$ 1,185,297	$ 1,060,357	$ 1,428,114	$ 1,055,411
Plus CY Transfers/Tax Abatements/Casino	250,000	61,582	601,937	354,390	131,058	369,846	254,179	534,839
Less Current Year Expenditures	(390,000)	(440,787)	(436,911)	(261,874)	(312,541)	(244,906)	(621,936)	(162,136)
Estimated/Act Ending PI Balance FY20	$ 1,045,297	$ 882,151	$ 1,261,356	$ 1,096,330	$ 1,003,814	$ 1,185,297	$ 1,060,357	$ 1,428,114

Deposits Detail

Board Approved Transfers	$ 240,000		$ 240,000	$ 204,512	$ -	$ 75,000	$ 125,000	$ 400,000
Freese Donation Gym Handrails/Stadium Lights			87,543	9,500		164,214	0	0
Proceeds Sale 838 Edwards St / Mowing Equip			171,395	18,202			0	0
Tax Abatements		10,634	31,999	26,942	36,757	36,758	36,760	38,550
Casino Revenue		50,948	71,000	95,234	94,301	93,874	92,419	96,289
	$ 240,000	$ 61,582	$ 601,937	$ 354,390	$ 131,058	$ 369,846	$ 254,179	$ 534,839

Reporting Period: January 2022 (FY 2022)
Start Date: 07/01/2021
End Date: 01/01/2022

1/8/22 10:33 AM

Building Fund 004

GALION CITY SCHOOL DISTRICT
Financial Detail Report

Primary Name	Date	Check #	Receipt #	PO #	Item Description	Full Account Code	Received Amount	Expended Amount	Remaining Encumbrance
Vendor #:									
	8/10/2021			2200282	Bus Garage / Soccer Field Project	004-5500-620-0000-000000-009-00-000			$ 15,167.14
	10/12/2021		220428		DISTRICT OWNED TOOLS	004-5500-620-0000-000000-009-00-000		1,937.00	
	10/12/2021		220428		DISTRICT OWNED TOOLS	004-5500-620-0000-000000-009-00-000		1,441.90	
	11/2/2021		220522		RECODE CHECK # 78043	004-5500-620-0000-000000-009-00-000		(1,283.50)	
								$ 2,095.40	**$ 15,167.14**
Vendor #:	**346**								
KELLER AUTO PARTS, INC.	8/10/2021	77605		2100055	Bus Garage / Soccer FieldProje	004-5500-620-0000-000000-009-00-000		22,619.00	
								$ 22,619.00	
Vendor #:	**1110**								
RELIABLE METAL BUILDINGS, LLC	11/22/2021	78154		2200282	Bus Garage / Soccer Field Project	004-5500-620-0000-000000-009-00-000		12,860.00	
								$ 12,860.00	
Vendor #:	**1214**								
JAMES BYRD	7/22/2021	77532		2100055	Bus Garage / Soccer FieldProje	004-5500-620-0000-000000-009-00-000		23,890.00	
								$ 23,890.00	
Vendor #:	**1316**								
SUNRISE COOPERATIVE, INC	9/9/2021	77788		2200282	Bus Garage / Soccer FieldProje	004-5500-620-0000-000000-009-00-000		813.25	
								$ 813.25	
Vendor #:	**1336**								
JAYSON & MELISSA VANPELT	11/2/2021	78043		2200282	Bus Garage / Soccer FieldProje	004-5500-620-0000-000000-009-00-000		1,283.50	
								$ 1,283.50	
Vendor #:	**1337**								
LMC SERVICES INC	10/22/2021	78020		2200282	Bus Garage / Soccer FieldProje	004-5500-620-0000-000000-009-00-000		7,400.00	
								$ 7,400.00	
Vendor #:	**1920**								
VARSITY BRANDS HOLDING	7/8/2021	77482		2100055	Bus Garage / Soccer FieldProje	004-5500-620-0000-000000-009-00-000		26,500.00	

GALION CITY SCHOOL DISTRICT

Financial Detail Report

Primary Name	Date	Check #	Receipt #	PO #	Item Description	Full Account Code	Received Amount	Expended Amount	Remaining Encumbrance
CO.,INC									
VARSITY BRANDS HOLDING CO.,INC	7/14/2021	77500		2100055	Bus Garage / Soccer FieldProje	004-5500-620-0000-000000-009-00-000		$ 2,775.00	
								$ 29,275.00	
Vendor #:	**6248**								
CARTER ELECTRIC INC.	11/2/2021	78042		2200282	Bus Garage / Soccer FieldProje	004-5500-620-0000-000000-009-00-000		4,722.00	
								$ 4,722.00	
Vendor #:	**7404**								
DAKTRONICS, INC.	10/22/2021	78006		2200282	Bus Garage / Soccer FieldProje	004-5500-620-0000-000000-009-00-000		11,898.00	
								$ 11,898.00	
Vendor #:	**900009**								
AMERICAN EXPRESS	10/29/2021	914252		2200282	Bus Garage / Soccer FieldProje	004-5500-620-0000-000000-009-00-000		119.94	
AMERICAN EXPRESS	11/30/2021	0		2200282	Bus Garage / Soccer Field Project	004-5500-620-0000-000000-009-00-000		49.99	
								$ 169.93	
Grand Total								**$ 117,026.08**	**$ 15,167.14**

Fund Balance @ 12.31.21 = $ 13,072

Galion City School District

Actual / Forecast Fiscal Year 2022

For the Six Months Ended December 2021 and 2020

General Fund Only

prepared by cparkinson 01/08/2022

	Monthly Actual December 2021	Monthly Actual December 2020	FYTD Actual 2022	FYTD Actual 2021	Nov-21 Full Year Forecast 2022
REVENUES					
General Property Tax (Real Estate)	$ -	$ -	$ 1,922,791	$ 1,838,129	$ 4,424,826
Tangible Personal Property Tax			204,023	131,246	363,404
Grants - Unrestricted	1,018,000	1,121,705	6,374,336	6,794,962	12,309,669
Grants- Restricted	51,088	58,403	306,528	350,418	664,263
Property Tax Allocation		-	337,331	341,401	667,778
All Other	106,718	80,169	478,076	614,824	616,186
Total Revenue	1,175,806	1,260,277	9,623,085	10,070,980	19,046,126
Other Financing Sources		231,649	586	293,863	-
Total Revenues and Other Sources	1,175,806	1,491,926	9,623,671	10,364,843	19,046,126
EXPENDITURES					
Salaries	741,521	769,379	5,001,793	4,860,512	10,088,933
Benefits	336,113	426,477	2,379,851	2,409,070	4,779,959
Purchased Services	443,745	455,146	2,197,588	2,431,581	2,729,813
Supplies and Materials	52,560	34,163	245,452	211,016	545,852
Capital Outlay		-	7,150	-	36,750
Other	12,417	9,963	104,424	91,768	181,602
Total Expenditures	1,586,356	1,695,128	9,936,258	10,003,947	18,362,909
Other Financing Uses	39,219	35,722	90,167	59,552	525,000
Total Expenditures and Other Uses	1,625,575	1,730,850	10,026,425	10,063,499	18,887,909
Excess Revenues over (under) Expenditures	$ (449,769)	$ (238,924)	$ (402,754)	$ 301,344	$ 158,217
Beginning Cash Balance	$ 4,456,345	$ 4,904,781	$ 4,409,330	$ 4,364,513	$ 4,409,335
Ending Cash Balance	$ 4,006,576	$ 4,665,857	$ 4,006,576	$ 4,665,857	$ 4,567,552
True Days Cash			**74**	**85**	**88**
Daily Cash Burn Amount (in $)	51,173	54,682	$ 54,491	$ 54,693	$ 51,748

Galion City Schools
Student Bad Debt

prepared by cparkinson 01/03/2022

Galion High School Students who owe:	General Fund December 31 2021		General Fund June 30 2021		General Fund June 30 2020		Food Service June 30 2020		General Fund June 30 2019		General Fund June 30 2018	
	# 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	60	17,231	36	10,626	26	8,297	6	1,555	25	7,569	22	$ 7,498
between $100-$200	73	10,542	61	8,852	58	8,144	4	623	47	6,420	70	$ 9,818
between $50-$100	75	5,180	45	3,383	70	4,905	1	90	62	4,562	67	$ 4,876
between $0-$50	177	5,227	96	2,189	77	1,787	57	459	85	1,740	95	$ 1,710
Total	385	$ 38,180	238	$ 25,050	231	$ 23,133	68	$ 2,727	219	$ 20,291	254	$ 23,902

Galion Middle School Students who owe:	December 31 2021		June 30 2021		June 30 2020		June 30 2020		June 30 2019		June 30 2018	
	# 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	8	2,460	3	1,191	16	4,972	6	1,783	14	4,961	7	2,147
between $100-$200	36	4,940	22	2,954	63	8,585	3	535	38	5,257	21	2,912
between $50-$100	94	6,293	42	2,873	52	3,640	2	139	57	4,017	60	4,000
between $0-$50	140	4,965	125	2,970	120	3,061	61	454	115	2,293	65	1,308
Total	278	$ 18,658	192	$ 9,988	251	$ 20,258	72	$ 2,911	224	$ 16,528	153	$ 10,367

Galion Intermediate School Students who owe:	December 31 2021		June 30 2021		June 30 2020		June 30 2020		June 30 2019		June 30 2018	
	# 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	4	489	1	126	0	-	1	129	6	748	6	$ 938
between $50-$100	57	4,473	7	431	3	252	1	78	19	1,292	26	$ 1,691
between $0-$50	208	8,009	71	2,662	48	501	29	227	41	1,104	66	$ 1,665
Total	269	$ 12,971	79	$ 3,219	51	$ 753	31	$ 434	67	$ 3,455	98	$ 4,294

Galion Primary School Students who owe:	December 31 2021		June 30 2021		June 30 2020		June 30 2020		June 30 2019		June 30 2018	
	# 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	6	1,705	2	550	3	1,013	0	-	3	1,013	1	240
between $100-$200	16	1,843	1	110	0	-	2	277	1	101	0	0
between $50-$100	76	5,710	16	969	3	200	2	133	3	174	4	255
between $0-$50	184	6,820	76	2,678	59	1,098	29	229	12	158	13	293
Total	282	$ 16,078	95	$ 4,307	65	$ 2,311	33	$ 639	19	$ 1,446	18	$ 788
District Grand Total	1,214	$ 85,887	604	$ 42,564	598	$ 46,455	204	$ 6,711	529	$ 41,720	523	$ 39,351

Galion City School District
Enrollment (BIS)

prepared by cparkinson 01/08/2022

Data Source - District Monthly Reconciliation

GRADE LEVEL	December 2021	December 2020	Inc / (Dec)	November 2021	November 2020	Inc / (Dec)	September 2021	September 2020	Inc / (Dec)
PreSchool (half day session no Fridays)	78	86	(8)	79	81	(2)	71	75	(4)
Kindergarten	129	109	20	129	110	19	108	108	-
First	132	97	35	132	98	34	133	99	34
Second	124	94	30	125	93	32	122	92	30
Online	-	67	(67)	-	68	(68)	22	68	(46)
Total Primary	463	453	10	465	450	15	456	442	14
Third	125	86	39	126	87	39	127	87	40
Fourth	112	100	12	110	101	9	108	100	8
Fifth	124	82	42	123	83	40	125	88	37
Online	7	73	(66)	7	73	(66)	6	75	(69)
Total Intermediate	368	341	27	366	344	22	366	350	16
Sixth	113	109	4	114	106	8	114	110	4
Seventh	135	98	105	133	97	105	133	99	34
Eighth	128	106	22	128	106	22	130	104	26
Online	36	85	(49)	23	86	(63)	18	87	(69)
Total Middle	412	398	14	398	395	3	395	400	(5)
Ninth	131	115	16	129	109	20	131	113	18
Tenth	109	98	11	108	95	13	114	99	15
Eleventh	76	62	14	74	61	13	75	61	14
Twelfth	64	44	20	64	43	21	67	43	24
Pioneer CTC	105	107	(2)	105	103	2	109	110	(1)
Online	49	73	(24)	49	82	(33)	53	83	(30)
Total High	534	499	35	529	493	36	549	509	40
DISTRICT TOTAL	1,777	1,691	86	1,758	1,682	76	1,766	1,701	65