GALION CITY SCHOOLS

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

FINANCIAL INFORMATION
January, 2022

GALION CITY SCHOOL DISTRICT

Office of Treasurer

Monthly Financial Reports – January 31, 2022

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MONTHLY FINANCIAL REPORT – GENERAL FUND ONLY

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Presented at the
Board of Education Meeting
February 22, 2022

Galion City School District
Cash Reconciliation Report
January 2021

Bank Balances per Statements

United Bank - Checking	$	319,100.00
United Bank - Sweep		763,118.01
United Bank - Payroll		-
United Bank - Online School Fees		48,862.30
United Bank - Money Market		3,987,920.37
Meeder Investments		3,001,628.02
United Bank CDARS - Smith Scholarship		200,000.00
	$	8,320,628.70
Checks Outstanding		(54,889.38)
Cash Balance as Adjusted/Reconciled	$	8,265,739.32
Total Fund Balance as Shown on Page 2	$	8,265,739.32
Difference	$	-

Galion City School District

Actual Balances by Fund

prepared by cparkinson 01/31/2022

Description	#	Current Month Actual January 2022	Prior Month Actual December 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	4,768,588	4,006,576	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	1,235,032	1,234,965	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	947,362	882,151	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	284,029	276,921	270,271	139,362	231,058	291,063	292,827	342,727	374,976	453,928
Faculty	007	9,679	9,659	9,705	10,229	9,678	9,784	9,723	6,478	6,125	5,638
Special Purpose - Scholarships - PTO	007	4,205	4,205	21,584	22,606	24,420	26,581	7,788	10,042	12,666	19,858
Scholarships	008	236,026	234,835	236,783	243,659	242,754	240,839	239,934	237,453	234,332	246,100
Principals	018	25,966	24,802	24,833	26,927	34,934	43,093	39,357	30,358	31,918	29,487
Campus Wear	018	1,842	1,842	2,106	3,415	2,258	893	2,306	4,440	6,371	(2,541)
Community Grants	019	22,368	22,790	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			-	-	-	-	-	-	-	5,852
OSFC Maintenance	034	355,189	357,243	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	86,183	82,373	64,264	82,480	64,577	67,093	67,385	66,474	74,203	78,890
Athletics Middle School	300	19,260	17,467	13,151	7,512	7,104	10,801	5,473	6,338	739	6,989
Athletics High School	300	35,737	31,532	(498)	28,635	34,805	36,671	31,244	14,412	4,301	5,815
Marching Band	300	1,336	2,421	2,348	2,507	3,082	3,535	4,071	2,376	2,656	1,021
Auxiliary - St. Joes	401	12,621	25,256	1,603	6,525	3,749	9,552	808	4,469	13,939	9,681
Student Wellness/Cares	***	(60,492)	(337,770)	(73,502)	61,218	-	-			1,126	9,288
Early Childhood Education Grant	439	-	(72,293)	-	-	-	-	(247)			
IDEA (Including PreSchool IDEA - 587)	516	(96,126)	(38,104)	-	(456)	-	(538)	(21,366)	(2,104)	(30,401)	17,287
Title I	572	(660)	(2,597)	(80,740)	(741)	-	620	(47,581)	(149,600)	(42,509)	15,802
Title II A	590			-		-	(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		$ 8,265,739	$ 7,141,868	$ 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		$ 8,265,739	$ 7,141,868	$ 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	91	74	76	74	81	83	87	74	55	42

Galion City School District
Permanent Improvement Fund
prepared by cparkinson 02/02/2022

	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	126,793	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	$ 947,362	$ 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 Stadium Decorative Fence		$ 10,000	87,543	9,500		164,214	0	0
Misc Donation		500	171,395	18,202			0	0
Tax Abatements		10,634	31,999	26,942	36,757	36,758	36,760	38,550
Casino Revenue		105,659	71,000	95,234	94,301	93,874	92,419	96,289
	$ 240,000	$ 126,793	$ 601,937	$ 354,390	$ 131,058	$ 369,846	$ 254,179	$ 534,839

Galion City School District

Actual / Forecast Fiscal Year 2022

For the Seven Months Ended January 2021 and 2020

General Fund Only

prepared by cparkinson 01/31/2022

	Monthly Actual January 2022	Monthly Actual January 2021	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	1,528,201	1,165,357	7,902,537	7,960,319	12,309,669
Grants- Restricted	448,723	58,403	755,251	408,821	664,263
Property Tax Allocation	-	-	337,331	341,401	667,778
All Other	12,396	59,495	490,472	674,319	616,186
Total Revenue	1,989,320	1,283,255	11,612,405	11,354,235	19,046,126
Other Financing Sources		943	586	294,806	-
Total Revenues and Other Sources	1,989,320	1,284,198	11,612,991	11,649,041	19,046,126
EXPENDITURES					
Salaries	609,600	722,277	5,611,393	5,582,789	10,088,933
Benefits	419,095	389,903	2,798,946	2,798,973	4,779,959
Purchased Services	132,547	458,854	2,330,135	2,890,435	2,729,813
Supplies and Materials	10,007	45,757	255,459	256,773	545,852
Capital Outlay		-	7,150	-	36,750
Other	1,349	4,363	105,773	96,131	181,602
Total Expenditures	1,172,598	1,621,154	11,108,856	11,625,101	18,362,909
Other Financing Uses	54,711	47,170	144,878	106,722	525,000
Total Expenditures and Other Uses	1,227,309	1,668,324	11,253,734	11,731,823	18,887,909
Excess Revenues over (under) Expenditures	$ 762,011	$ (384,126)	$ 359,257	$ (82,782)	$ 158,217
Beginning Cash Balance	$ 4,768,755		$ 4,409,330	$ 4,364,513	$ 4,409,335
Ending Cash Balance	$ 5,530,766	$ (384,126)	$ 4,768,587	$ 4,281,731	$ 4,567,552
True Days Cash			**91**	**78**	**88**
Daily Cash Burn Amount (in $)	37,826	52,295	$ 52,343	$ 54,567	$ 51,748

Galion City Schools
Student Bad Debt

prepared by cparkinson 02/02/2022

Galion High School Students who owe:	General Fund January 31 2022		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	59	17,056	36	10,626	26	8,297	6	1,555	25	7,569	22	$ 7,498
between $100-$200	71	10,314	61	8,852	58	8,144	4	623	47	6,420	70	$ 9,818
between $50-$100	76	5,262	45	3,383	70	4,905	1	90	62	4,562	67	$ 4,876
between $0-$50	180	5,251	96	2,189	77	1,787	57	459	85	1,740	95	$ 1,710
Total	386	$ 37,883	238	$ 25,050	231	$ 23,133	68	$ 2,727	219	$ 20,291	254	$ 23,902

Galion Middle School Students who owe:	January 31 2022		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	4,917	22	2,954	63	8,585	3	535	38	5,257	21	2,912
between $50-$100	89	5,852	42	2,873	52	3,640	2	139	57	4,017	60	4,000
between $0-$50	134	4,671	125	2,970	120	3,061	61	454	115	2,293	65	1,308
Total	267	$ 17,900	192	$ 9,988	251	$ 20,258	72	$ 2,911	224	$ 16,528	153	$ 10,367

Galion Intermediate School Students who owe:	January 31 2022		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	499	1	126	0	-	1	129	6	748	6	$ 938
between $50-$100	56	4,353	7	431	3	252	1	78	19	1,292	26	$ 1,691
between $0-$50	198	7,476	71	2,662	48	501	29	227	41	1,104	66	$ 1,665
Total	258	$ 12,328	79	$ 3,219	51	$ 753	31	$ 434	67	$ 3,455	98	$ 4,294

Galion Primary School Students who owe:	January 31 2022		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	4	1,305	2	550	3	1,013	0	-	3	1,013	1	240
between $100-$200	14	1,818	1	110	0	-	2	277	1	101	0	0
between $50-$100	78	5,820	16	969	3	200	2	133	3	174	4	255
between $0-$50	172	6,360	76	2,678	59	1,098	29	229	12	158	13	293
Total	268	$ 15,303	95	$ 4,307	65	$ 2,311	33	$ 639	19	$ 1,446	18	$ 788
District Grand Total	1,179	$ 83,414	604	$ 42,564	598	$ 46,455	204	$ 6,711	529	$ 41,720	523	$ 39,351

Galion City School District
Enrollment (BIS)

prepared by cparkinson 02/07/2022

Data Source - District Monthly Reconciliation

GRADE LEVEL	January 2022	January 2021	Inc / (Dec)	December 2021	December 2020	Inc / (Dec)	September 2021	September 2020	Inc / (Dec)
PreSchool (half day session no Fridays)	81	79	2	78	86	(8)	71	75	(4)
Kindergarten	129	112	17	129	109	20	108	108	-
First	132	103	29	132	97	35	133	99	34
Second	122	101	21	124	94	30	122	92	30
Online	-	53	(53)	-	67	(67)	22	68	(46)
Total Primary	464	448	16	463	453	10	456	442	14
Third	125	87	38	125	86	39	127	87	40
Fourth	109	100	9	112	100	12	108	100	8
Fifth	124	83	41	124	82	42	125	88	37
Online	7	76	(69)	7	73	(66)	6	75	(69)
Total Intermediate	365	346	19	368	341	27	366	350	16
Sixth	110	112	(2)	113	109	4	114	110	4
Seventh	135	96	105	135	98	105	133	99	34
Eighth	125	104	21	128	106	22	130	104	26
Online	24	84	(60)	36	85	(49)	18	87	(69)
Total Middle	394	396	(2)	412	398	14	395	400	(5)
Ninth	125	104	21	131	115	16	131	113	18
Tenth	98	94	4	109	98	11	114	99	15
Eleventh	73	60	13	76	62	14	75	61	14
Twelfth	64	42	22	64	44	20	67	43	24
Pioneer CTC	104	106	(2)	105	107	(2)	109	110	(1)
Online	57	84	(27)	49	73	(24)	53	83	(30)
Total High	521	490	31	534	499	35	549	509	40
DISTRICT TOTAL	1,744	1,680	64	1,777	1,691	86	1,766	1,701	65