



Office of Treasurer

Monthly Financial Reports – June 30, 2023

Board of Education Meeting – July 18, 2023

I – DASHBOARD

II – BANK RECONCILIATION

III – SUMMARY OF CURRENT AND HISTORICAL FUND BALANCES

IV - MONTHLY / YEAR TO DATE REVENUES AND EXPENDITURES

General Fund
Permanent Improvement Fund
Food Service Fund
High School Athletics
Middle School Athletics

V - STUDENT BAD DEBT / STUDENT FEES

VI - ENROLLMENT DATA

Galion City Schools

June Report 2023

1,693 ↓ -2% from prior year

Monthly Enrollment

6.8m ↑ 49% from prior year

GF Cash Balance

158 ↑ 51 from prior year

True Cash Days

11.5m ↓ -7.7% from prior period

Total Debt Service

192.00 ↓ -1.50 from prior year

Full Time Equivalent

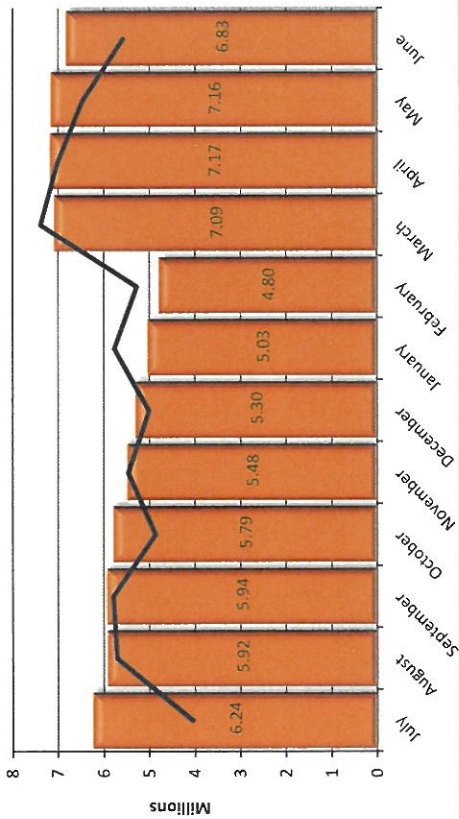
General Fund Revenue By Source

Sources	Forecasted FY	FYTD	Trend	MTD	PY MTD	% Diff
Property & TTP Tax	5,496,676	5,505,103	100.2%	13,386	-	0.0%
Income Tax	-	-	0.0%	-	-	0.0%
Unres & Res State	13,323,312	13,307,383	99.9%	1,094,252	829,084	32.0%
Other Revenue	766,325	749,569	97.8%	216,335	402,730	-46.3%
Total	19,586,313	19,562,055	99.9%	1,323,973	1,231,814	-7.5%

General Fund Expenditures By Source

Sources	Forecasted FY	FYTD	Trend	MTD	PY MTD	% Diff
Personnel	7,356,965	7,435,745	101.1%	540,615	773,454	-30.1%
Benefits	3,808,397	4,552,463	119.5%	389,419	406,306	-4.2%
Services	3,620,542	4,081,874	112.7%	393,097	405,488	-3.1%
Supplies	414,714	597,242	144.0%	30,887	47,615	-35.1%
Other	596,240	651,573	109.3%	301,221	476,543	-36.8%
Total	15,796,858	17,318,897	109.6%	1,655,239	2,109,406	-21.5%

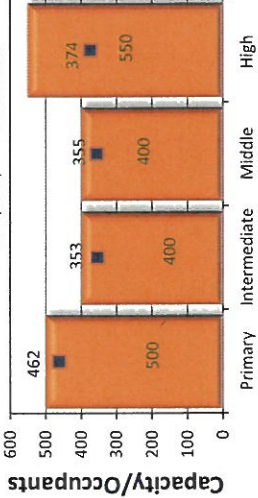
General Fund Cash Flow



Full Time Equivalents By Category

Category	FY FTEs	PY FTEs	Trend
Admin/Super/Exempt	18.00	19.00	-1.00
Certified Staff	115.50	114.00	1.50
Transportation	11.00	11.50	-0.50
Clerical/Aides	26.00	27.00	-1.00
Maint/Custodians	11.00	11.00	0.00
Food Service	10.50	11.00	-0.50
Total	192.00	193.50	-1.50

School District Ranking



District Attribute	State Wide Ranking	District Rank	District Stat	State Average
Enrolled ADM FY22	280	280	1,570.27	2,413.38
% of Economically Disadvantaged Students FY22	105	105	61%	45%
Total Operating Expenditure Per Pupil FY22	282	282	\$ 13,914.21	\$ 14,685.85

* Reference: FY22 CUPP REPORT

Galion City School District

Cash Reconciliation Report

June 2023

Bank Balances per Statements

Park National Bank # 4427 (Operating)	\$ 318,700.00
Park National Bank # 9207 (Sweep)	1,197,516.75
Park National Bank # 4478 (Payroll)	10,303.02
Park National Bank # 5210 (Online Fees)	67.40
Park National Bank # 8210 (Money Market)	4,816,360.95
US Bank # - Meeder Investments	5,569,474.27
Park Natioinal Bank CDARS - # 3746 (Endowment)	200,000.00
	<hr/>
	\$ 12,112,422.39
Checks Outstanding	(57,335.52)
Cash Balance as Adjusted/Reconciled	\$ 12,055,086.87
	<hr/>
Total Fund Balance as Shown on Page 2	<u>\$ 12,055,086.87</u>
Difference	\$ -

Item I

Gallion City School District

Actual Balances by Fund

prepared by cphinson 07/6/2023

prepared by caprkinson 07/6/2023																							
Description	#	Current Month		Prior Month		Fiscal Year End		Fiscal Year End		Fiscal Year End		Fiscal Year End		Fiscal Year End		Fiscal Year End		Fiscal Year End		Fiscal Year End		Fiscal Year End	
		Actual	June 2023	Actual	May 2023	Actual	June 2022	Actual	June 2021	Actual	June 2020	Actual	June 2019	Actual	June 2018	Actual	June 2017	Actual	June 2016	Actual	June 2015	Actual	June 2014
General	001	6,825,544		7,156,808		4,582,386		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	2,100,331		2,093,038		1,913,061		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	1,335,714		1,085,714		1,368,977		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							130,098		276,741		1,518,566						7,037		7,037		7,037	
Food Service	006	493,101		492,624		540,716		270,271		139,362		231,058		291,063		292,827		342,727		374,976		453,928	
Faculty	007	-		-		-		9,705		10,229		9,678		9,784		9,723		6,478		6,125		5,638	
Special Purpose - Scholarships - PTO	007	-		-		-		21,584		22,606		24,420		26,581		7,788		10,042		12,666		19,858	
Scholarships	008	230,651		229,900		232,455		236,783		243,659		242,754		240,839		239,934		237,453		234,332		246,100	
Principals	018	22,205		23,205		15,472		24,833		26,927		34,934		43,093		39,357		30,358		31,918		29,487	
Campus Wear	018	197		197		1,421		2,106		3,415		2,258		893		2,306		4,440		6,371		(2,541)	
Community Grants	019	32,516		32,516		18,689		28,796		4,391		3,466		2,902		2,366		1,419		8,862		15,903	
Faculty/Unclaimed	022	11,405		11,792		11,160		2,053		2,053		1,090		2,532		2,532		2,363		1,650		1,650	
Athletic Tournament	022									-						-		-		-		5,852	
OSFC Maintenance	034	380,624		331,628		415,277		359,825		312,624		332,738		254,704		176,219		208,663		306,307		440,951	
Severance	035	281,538		277,818		381,042		362,469		74,194		32,912		82,525		168,398		247,206		58,169		17,687	
School Activities (Drama/Clubs/FCCLA/NHS)	200	74,546		85,570		71,158		64,264		82,480		64,577		67,093		67,385		66,474		74,203		78,890	
Athletics Middle School	300	20,217		17,805		14,046		13,151		7,512		7,104		10,801		5,473		6,338		739		6,989	
Athletics High School	300	57,893		66,396		26,657		(498)		28,635		34,805		36,671		31,244		14,412		4,301		5,815	
Marching Band	300	1,635		1,632		1,212		2,348		2,507		3,082		3,535		4,071		2,376		2,656		1,021	
Auxiliary - St. Joes	401	-		-		14,671		1,603		6,525		3,749		9,552		808		4,469		13,939		9,681	
Student Wellness/Cares	***	20,561		(328,950)		(73,792)		(73,502)		61,218		-		-		-		-		1,126		9,288	
Early Childhood Education Grant	439	-		-		-		-		-		-		(538)		(21,366)		(2,104)		(30,401)		17,287	
IDEA (Including PreSchool IDEA - 587)	516	(28,087)		(12,215)		-		-		(456)		-		620		(47,581)		(149,600)		(42,509)		15,802	
Title I	572	(14,313)		(67,183)		(40,580)		(80,740)		(741)		-		(398)		(31,721)		(165)		(11,653)		(6,017)	
Title II A	590	(1,394)		(2,000)		-		-		-		-		(103)		(7,556)		(11,314)		(5,761)		7,985	
Title II D (inc Student Support - 584)	599	210,203		199,155		(34,243)		-		(15,436)		-		-		-		-		-		-	
Total All Funds		\$ 12,055,087		\$ 11,695,450		\$ 9,459,785		\$ 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		\$ 12,055,087		\$ 11,695,450		\$ 9,748,615		\$ 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	148	140	86	78	74	81	83	87	74	55	42
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Item II

Galion City School District
Actual / Forecast Fiscal Year 2023
For the Twelve Months Ended June 30, 2023 and 2022
General Fund Only

prepared by cparkinson 07/6/2023

	Monthly Actual June 2023	Monthly Actual June 2022	FYTD Actual 2023	FYTD Actual 2022	May-23 Full Year Forecast 2023
REVENUES					
General Property Tax (Real Estate)	\$ -	\$ -	\$ 4,487,952	4,568,987	\$ 4,487,154
Tangible Personal Property Tax	-	-	361,475	380,055	361,431
Grants - Unrestricted	1,008,665	774,185	12,285,833	12,423,316	12,309,836
Grants- Restricted	85,587	54,899	1,021,548	1,009,287	1,013,476
Property Tax Allocation	13,387		655,678	662,606	648,091
All Other	140,940	335,991	622,375	1,077,548	766,325
Total Revenue	1,248,579	1,165,075	19,434,861	20,121,799	19,586,313
Other Financing Sources	75,395	66,739	127,193	77,378	44,481
Total Revenues and Other Sources	1,323,974	1,231,814	19,562,054	20,199,177	19,630,794
EXPENDITURES					
Salaries	540,616	773,454	7,435,746	9,934,155	7,356,965
Benefits	389,419	406,306	4,552,463	4,745,267	3,808,397
Purchased Services	393,097	405,488	4,081,874	4,066,047	3,620,542
Supplies and Materials	30,885	47,615	597,240	403,913	414,714
Capital Outlay	-	-	11,000	62,000	50,000
Other	1,221	1,543	192,045	194,861	226,240
Total Expenditures	1,355,238	1,634,406	16,870,368	19,406,243	15,476,858
Other Financing Uses	300,000	475,000	448,529	619,878	320,000
Total Expenditures and Other Uses	1,655,238	2,109,406	17,318,897	20,026,121	15,796,858
Excess Revenues over (under) Expenditures	\$ (331,264)	\$ (877,592)	\$ 2,243,157	\$ 173,056	\$ 3,833,936
Beginning Cash Balance	\$ 5,459,977	\$ 5,459,977	\$ 4,582,386	\$ 4,409,330	\$ 4,582,391
Ending Cash Balance	\$ 5,128,713	\$ 4,582,385	\$ 6,825,543	\$ 4,582,386	\$ 8,416,327
True Days Cash			148	86	198
Daily Cash Burn Amount (in \$)	45,175	54,480	\$ 61,571	\$ 70,826	\$ 42,402

Item III

**Galion City Schools
Purchased Services
As of June 30, 2023**

Category	Amount	Description
49* \$	22,820	Physical Inventory Count, Forecast / 20 Year Pl , Audit Consulting
48* \$	92,242	Third Party Tansportation, SCAT, Here Comes the Bus Software
43* \$	23,615	Training / PD / Capital Conference
44* \$	17,776	Phone, data, postage
45* \$	625,452	Gas, Water, Electric
42* \$	312,284	
	\$ 44,391	Athletic Field Maintenance and Campus Tru Green
	\$ 32,816	Snow Removal
	\$ 19,748	Trash Removal
	\$ 59,296	Contracted Service / NCOCC
	\$ 67,195	General Liability - finished for the year
	\$ 1,408	Schmidt Security
	\$ 6,760	Software Licenses, scView etc.
	\$ 53,089	Transportation Related Repairs, Tires etc
	\$ 1,329	AMEX - General Supplies
	\$ 26,252	General Repairs and Maintenance
	\$ 312,284	
471 \$	81,705	Foundation Negative Costs
474 \$	261,769	Excess Cost SF14 H
475 \$	185,200	SpecEd who reside in Dictrict (Fairway,CBDD, Detention Centers)
476 \$	15,804	CTE and Career Tech
477 \$	-	OE Out, finished for the year
479 \$	143,038	College Credit Plus / Safehouse Prep (Court Placed) - Regular Ed
41* \$	2,300,169	\$ 583,653 ESC Charges OT/PT/Speech, SOS Teams
		\$ 116,100 Legal
		\$ 741,343 Renhill 1:1 Aides, Classroom Aides, LPN IEP/Cross Cat Classrooms
		\$ 540,087 Alternative Schools - Catapult, LEAP, UCP
		\$ 111,560 NCOCC ITC - Fiscal Services
		\$ 11,838 Student Skip Trace / Truancy
		\$ 121,688 School Nurse, Student Drug Testing, Staff Drug Testing
		\$ 16,655 Audit Services including Medicaid Billing Audit
		\$ 5,500 Public Relations - Impact Group
		\$ 1,432 Public School Works other District Licenses
		\$ 18,086 Time Clock, COBRA, eRate,eVas,Sheakley,NEOLA
		\$ 8,340 Memberships, Chamber OSBA etc
		\$ 11,114 Eduational Supports - Gifted and Spec Ed
		\$ 8,936 Fingerprinting / EE Testing / Tuition Reimbursement
		\$ 3,837 Other Office Related Expenses
		\$ -
Total Obj 400 at 6.30.23	\$ 4,081,874	\$ 2,300,169
Estimate for FY23	\$ 3,620,542	
Current Run Rate	\$ 4,452,953	

Galion City School District
Permanent Improvement Fund
prepared by cparkinson 01/6/2023

	Proposed Budget 2023	Actual YTD 2023	Actual Fiscal 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	14,460		17,488		47,688
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	120,000	118,620	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	241,403	240,809	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 - Stadium Lights / Security Cameras/Fence	95,000	93,815	116,361					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			99,550			8,000	13,000	45,019	
Gym Floors							51,455		
Totals	\$ 455,000	\$ 453,838	\$ 507,171	\$ 436,911	\$ 261,874	\$ 312,541	\$ 244,906	\$ 621,936	\$ 162,136

Opening PI Balance July 1	\$ 1,368,977	\$ 1,368,977	\$ 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	100,000	420,574	614,793	601,937	354,390	131,058	369,846	254,179	534,839
Less Current Year Expenditures	(455,000)	(453,838)	(507,171)	(436,911)	(261,874)	(312,541)	(244,906)	(621,936)	(162,136)
Estimated/Act Ending PI Balance	\$ 1,013,977	\$ 1,335,713	\$ 1,368,978	\$ 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	\$ 250,000	\$ 425,000	\$ 240,000	\$ 204,512	\$ -	\$ 75,000	\$ 125,000	\$ 400,000
Freese Donation Stadium		\$ 56,250	\$ 70,000	87,543	9,500		164,214	0	0
Misc Donation		738	500	171,995	18,202			0	0
Tax Abatements		\$ 3,000	13,634	31,999	26,942	36,757	36,758	36,760	38,550
Casino Revenue		\$ 110,586	105,659	71,000	95,234	94,301	93,874	92,419	96,289
	\$ 240,000	\$ 420,574	\$ 614,793	\$ 601,937	\$ 354,390	\$ 131,058	\$ 369,846	\$ 254,179	\$ 534,839

Item III

Food Service (006)
Fund Balance / Analysis

prepared by cparkinson July 6, 2023

		FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
		YTD Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
		Total	Total	Total	Total	Total	Total	Total	Total	Total
Receipts	Total Receipts	\$ 1,138,908	\$ 1,265,825	\$ 1,072,473	\$ 917,426	\$ 920,187	\$ 915,129	\$ 941,017	\$ 966,713	\$ 960,093

Expenses

Food Costs

Gordon Food Service	319,501	241,061	224,594	247,375	234,572	236,792	234,571	273,875	269,426
AppleHill Orchards	0	0	-	-	1,548	3,163	4,923	8,239	8,040
Smith Dairy Products	76,288	55,263	51,103	43,318	42,252	45,442	51,879	65,476	77,946
Nickles Bakery	11,600	10,010	6,657	9,003	13,216	12,978	14,163	13,182	14,792
CR&J Juice/Heritage/Coca-Cola	3,482	9,800	6,825	12,236	9,924	7,132	6,784	1,517	
Rightway Food Service	56,184	94,735	20,966	30,950	27,065	22,639	16,511	23,460	15,350
Total Food Costs	467,055	410,869	310,145	342,882	328,577	328,146	328,831	385,749	385,554
Food Cost per ME	\$	1.543 \$	1.192 \$	1.397 \$	1.263 \$	1.172 \$	1.141 \$	1.146 \$	

Overhead Costs

Salaries/Benefits	603,616	580,612	647,615	622,622	609,164	561,087	615,435	564,336	568,222
City of Galion Electric	21,538	20,310	19,331	20,708	17,986	17,890	20,763	19,965	19,811
Esber Cash Register	-	1,069	-	-	-	-	4,691	12,238	12,757
Miscellaneous/Interest/Mileage	20,007	17,440	8,670	11,711	9,374	5,037	2,552	5,840	2,002
Total Overhead Costs	645,161	619,431	675,616	655,041	636,524	584,014	643,441	602,379	602,792

<i>Profit before CapEx</i>	\$	26,692	\$	235,525	\$	86,712	\$	(80,497)	\$	(44,914)	\$	2,969	\$	(31,255)	\$	(21,415)	\$	(28,253)
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Meals Served

Lunch	175,988	187,290	169,793	172,921	187,383	190,942	197,604	208,712	214,464
Breakfast(ME = 66%)	107,858	118,486	135,576	108,968	109,366	108,407	124,598	194,056	183,329
Meal Equivalents (ME)	247,821	266,202	260,087	245,494	260,221	263,141	280,586	337,953	336,561

Equipment Purchases/Major Repairs	58,744	0	11,885	11,963	14,367	8,907	20,492	11,525	50,699
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Beginning Cash Balance	\$	454,571	219,046	132,610	225,070	284,351	290,289	342,036	374,976	453,928
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Net Change Profit (Loss) (CapEx)	\$	(32,052)	\$	235,525	74,827	(92,460)	(59,281)	(5,938)	(51,747)	(32,940)	(78,952)
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ECB) Operations	\$	422,519	\$	454,571	\$	207,437	\$	132,610	\$	225,070	\$	284,351	\$	290,289	\$	342,036	\$	374,976
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Ending Cash Summer Food)	70,582	86,145	
Total ECP Food Service	\$ 493,101	\$ 540,716	Item III

Total ELCB Food Service	\$ 493,101	\$ 540,716	Item III
Total Negative Lunch Balance	\$6,270	\$0	

Actual Actual

30-Nov-22 31-Oct-22 30-Nov

[illegible]

Cash Balances includes a transfer of \$15,000 from June 30, 2015 and an advance of 7.9

Fund Balance / Analysis
prepared by cparkinson 07.6.23

Ending Cash Balance FY 2022
Ending Cash Balance FY 2021
Ending Cash Balance FY 2020
Ending Cash Balance FY 2019
Ending Cash Balance FY 2018
Ending Cash Balance FY 2017
Ending Cash Balance FY 2016
Ending Cash Balance FY 2015

prepared by cparkinson 7/3/2023

District Grand Total
FY 23 Collections

Galion City School District
Enrollment (BIS)

prepared by opal.kissas 07/05/2023
Data Source: District Monthly Reconciliation

GRADE LEVEL

PreSchool (half day session no Fridays)

Kindergarten

First

Second

Online

Total Primary

Third

Fourth

Fifth

Online

Total Intermediate

Sixth

Seventh

Eighth

Online

Total Middle

Ninth

Tenth

Eleventh

Twelfth

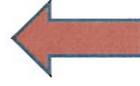
Pioneer CTC

Online

Total High

DISTRICT TOTAL

	June 2023	June 2022	Inc / (Dec)	June 2022	June 2021	Inc / (Dec)
PreSchool (half day session no Fridays)	88	85	3	85	83	2
Kindergarten	118	128	(10)	128	115	13
First	127	134	(7)	134	107	27
Second	129	119	10	119	98	21
Online	-	-	-	-	53	(53)
Total Primary	462	466	(4)	466	456	10
Third	115	124	(9)	124	86	38
Fourth	120	112	8	112	102	10
Fifth	118	120	(2)	120	88	32
Online	-	6	(6)	6	72	(66)
Total Intermediate	353	362	(9)	362	348	14
Sixth	117	107	10	107	107	-
Seventh	110	135	(25)	135	101	105
Eighth	128	121	7	121	106	15
Online	11	26	(15)	26	80	(54)
Total Middle	366	389	(23)	389	394	(5)
Ninth	128	118	10	118	105	13
Tenth	111	106	5	106	92	14
Eleventh	65	71	(6)	71	58	13
Twelfth	70	59	11	59	42	17
Pioneer CTC	93	100	(7)	100	102	(2)
Online	45	60	(15)	60	80	(20)
Total High	512	514	(2)	514	479	35
DISTRICT TOTAL	1,693	1,731	(38)	1,731	1,677	54



Comments: It has been decided that four (4) members of the teaching staff will not be replaced for the 2023-2024 School Year