



Office of Treasurer

Monthly Financial Reports – August 31, 2023

Board of Education Meeting – September 26, 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

August Report 2023

1,663

↓ -2% from prior year

Monthly Enrollment

8.8m

↑ 48% from prior year

GF Cash Balance

155

↑ 4 from prior year

True Cash Days

10.2m

↓ -11.4% from prior period

Total Debt Service

192.00

↑ 9.00 from prior year

Full Time Equivalent

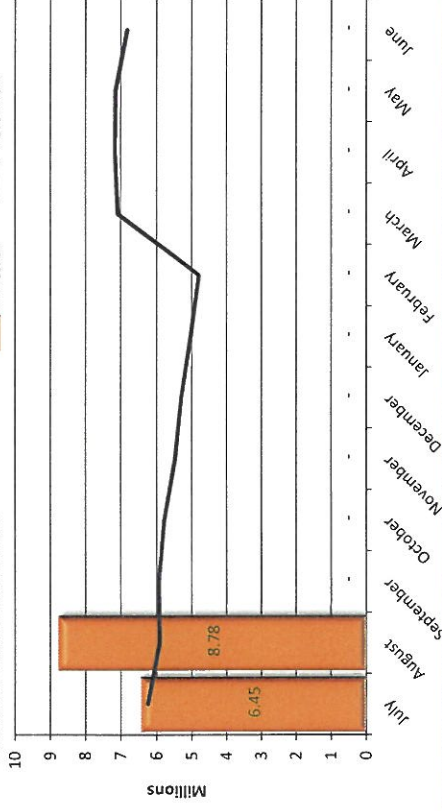
General Fund Revenue By Source

Sources	Forecasted FY	FYTD	Trend	MTD	PY MTD	% Diff
Property & TTP Tax	5,503,990	2,273,533	41.3%	2,273,533	119,393	804.2%
Income Tax	-	-	0.0%	-	-	0.0%
Unres & Res State	13,327,866	2,599,960	19.5%	1,499,355	1,136,578	31.9%
Other Revenue	770,572	150,918	19.6%	88,843	34,899	54.6%
Total	19,602,428	5,024,411	25.6%	3,861,731	1,290,870	99.2%

General Fund Expenditures By Source

Sources	Forecasted FY	FYTD	Trend	MTD	PY MTD	% Diff
Personnel	10,959,980	1,674,228	15.3%	788,592	734,364	7.4%
Benefits	5,021,916	866,171	17.2%	444,809	395,726	12.4%
Services	3,675,463	259,150	7.1%	86,288	345,126	-75.0%
Supplies	440,521	99,730	22.6%	64,303	61,048	5.3%
Other	649,258	166,654	25.7%	139,557	78,355	78.1%
Total	20,747,138	3,065,933	14.8%	1,523,549	1,614,619	-5.6%

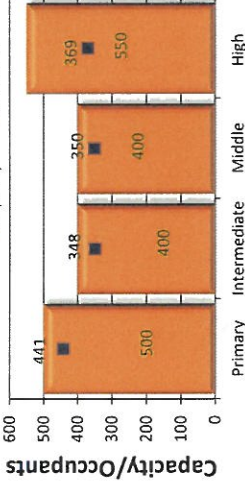
General Fund Cash Flow



Full Time Equivalents By Category

Category	FY FTEs	PY FTEs	Trend
Admin/Super/Exempt	19.00	18.00	1.00
Certified Staff	111.50	108.00	3.50
Transportation	13.00	10.00	3.00
Clerical/Aides	26.00	25.00	1.00
Maint/Custodians	11.00	11.00	0.00
Food Service	11.50	11.00	0.50
Total	192.00	183.00	9.00

School District Ranking



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

* Reference: FY22 CUPP REPORT

Galion City School District

Cash Reconciliation Report

August 2023

Bank Balances per Statements

Park National Bank # 4427 (Operating)	\$ 318,762.00
Park National Bank # 9207 (Sweep)	1,181,537.65
Park National Bank # 4478 (Payroll)	442.82
Park National Bank # 5210 (Online Fees)	23,061.61
Park National Bank # 8210 (Money Market)	6,945,079.68
US Bank # - Meeder Investments	5,587,695.77
Park Natioinal Bank CDARS - # 3746 (Endowment)	200,000.00
	<hr/>
	\$ 14,256,579.53
Checks Outstanding	(31,858.55)
Cash Balance as Adjusted/Reconciled	\$ 14,224,720.98
	<hr/>
Total Fund Balance as Shown on Page 2	<u><u>\$ 14,124,720.98</u></u>

Difference

Item I

Galion City School District

Actual Balances by Fund

prepared by cparkinson 09/18/2023

Description	#	Current Month		Prior Month		Fiscal Year End		Fiscal Year End		Fiscal Year End		Fiscal Year End		Fiscal Year End		Fiscal Year End	
		Actual	August 2023	Actual	July 2023	Actual	June 2022	Actual	June 2021	Actual	June 2020	Actual	June 2019	Actual	June 2018	Actual	June 2017
General	001	8,784,022		6,445,841		4,582,386		4,409,330		4,364,512		4,696,435		4,706,633		4,624,128	
Bond Retirement	002	2,597,831		2,104,824		1,913,061		1,660,215		1,570,821		1,430,358		1,297,979		1,136,777	
Permanent Improvement	003	1,288,007		1,231,998		1,368,977		1,261,356		1,096,330		1,003,814		1,185,297		1,428,114	
Building	004					-		130,098		276,741		1,518,566		-		7,037	
Food Service	006	346,239		449,571		540,716		270,271		139,362		231,058		291,063		342,727	
Faculty	007	-		-		-		9,705		10,229		9,678		9,784		6,478	
Special Purpose - Scholarships - PTO	007	-		-		-		21,584		22,606		24,420		26,581		10,042	
Scholarships	008	230,742		230,687		232,455		236,783		243,659		242,754		240,839		237,453	
Principals	018	20,536		22,184		15,472		24,833		26,927		34,934		43,093		30,358	
Campus Wear	018	197		197		1,421		2,106		3,415		2,258		893		2,306	
Community Grants	019	32,723		32,723		18,689		28,796		4,391		3,466		2,902		1,419	
Faculty/Unclaimed	022	11,145		11,387		11,160		2,053		2,053		1,090		2,532		2,363	
Athletic Tournament	022							-		-		-		-		-	
OSFC Maintenance	034	389,973		375,009		415,277		359,825		312,624		332,738		254,704		176,219	
Severance	035	281,538		281,538		381,042		362,469		74,194		32,912		82,525		168,398	
School Activities (Drama/Clubs/FCCLA/NHS)	200	77,401		74,559		71,158		64,264		82,480		64,577		67,093		66,474	
Athletics Middle School	300	17,436		20,011		14,046		13,151		7,512		7,104		10,801		5,473	
Athletics High School	300	29,663		62,242		26,657		(498)		28,635		34,805		36,671		31,244	
Marching Band	300	1,644		1,639		1,212		2,348		2,507		3,082		3,535		2,376	
Auxiliary - St. Joes	401	7,300		(3,175)		14,671		1,603		6,525		3,749		9,552		4,469	
Student Wellness/Cares	***	(145,894)		(55,686)		(73,792)		(73,502)		61,218		-		-		-	
Early Childhood Education Grant	439	-		-		-		-		-		-		-		(247)	
IDEA (Including PreSchool IDEA - 587)	516			(441)		-		-		(456)		-		(538)		(2,104)	
Title I	572	(39,004)		(61,361)		(40,580)		(80,740)		(741)		-		620		(47,581)	
Title II A	590	(8,633)		(2,860)		-		-		-		-		(398)		(31,721)	
Title II D (inc Student Support -584)	599	201,855		210,203		(34,243)		-		(15,436)		-		(103)		(7,556)	
Total All Funds		14,124,721		11,431,090		9,459,785		8,706,050		8,320,108		9,677,798		8,272,058		7,763,221	
Total Reconciled Cash Balance		14,224,721		11,431,090		9,748,615		8,706,050		8,320,108		9,677,798		8,272,058		7,763,221	

True Days Cash - General Fund Only	181	130	86	78	74	81	83	87	74	55	42
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Item II

Galion City School District
Actual / Forecast Fiscal Year 2024
For the Two Months Ended August 31, 2023 and 2022
General Fund Only

prepared by cparkinson 09/8/2023

	Monthly Actual August 2023	Monthly Actual August 2022	FYTD Actual 2024	FYTD Actual 2023	May-23 Full Year Forecast 2024
REVENUES					
General Property Tax (Real Estate)	\$ 1,825,328	\$ 104,547	\$ 1,825,328	1,855,155	\$ 4,524,184
Tangible Personal Property Tax	146,837	14,847	146,837	152,781	326,559
Grants - Unrestricted	1,412,888	1,049,704	2,428,467	2,047,828	12,314,390
Grants- Restricted	86,467	86,874	171,492	173,819	1,013,476
Property Tax Allocation	-	-	-	-	653,247
All Other	301,368	34,899	363,444	87,549	770,572
Total Revenue	3,772,888	1,290,871	4,935,568	4,317,132	19,602,428
Other Financing Sources	88,844	-	88,844	-	-
Total Revenues and Other Sources	3,861,732	1,290,871	5,024,412	4,317,132	19,602,428
EXPENDITURES					
Salaries	788,592	734,364	1,674,228	1,564,342	10,959,980
Benefits	444,809	395,726	866,171	794,190	5,021,916
Purchased Services	86,288	345,126	259,150	414,766	3,675,463
Supplies and Materials	64,303	61,048	99,730	77,680	440,521
Capital Outlay	21,951		21,951	-	50,000
Other	61,598	22,030	88,694	75,736	279,258
Total Expenditures	1,467,541	1,558,294	3,009,924	2,926,714	20,427,138
Other Financing Uses	56,009	56,324	56,009	56,324	320,000
Total Expenditures and Other Uses	1,523,550	1,614,618	3,065,933	2,983,038	20,747,138
Excess Revenues over (under) Expenditures	\$ 2,338,182	\$ (323,747)	\$ 1,958,479	\$ 1,334,094	\$ (1,144,710)
Beginning Cash Balance	\$ 6,445,840	\$ 4,038,464	\$ 6,825,543	\$ 4,582,386	\$ 8,416,327
Ending Cash Balance	\$ 8,784,022	\$ 3,714,717	\$ 8,784,022	\$ 5,916,480	\$ 7,271,617
True Days Cash			181	125	130
Daily Cash Burn Amount (in \$)	\$ 47,340	\$ 50,268	\$ 48,547	\$ 47,205	\$ 55,965

Item III

Galion City Schools
Purchased Services
As of August 31, 2023

Category	Amount	Description
49* \$	1,643	Physical Inventory Count, Forecast / 20 Year Pl , Audit Consulting
48* \$	13,585	Third Party Tansportation, SCAT, Here Comes the Bus Software
43* \$	1,756	Training / PD / Capital Conference
44* \$	9,266	Phone, data, postage
45* \$	94,911	Gas, Water, Electric
42* \$	72,956	
	\$ -	Athletic Field Maintenance and Campus Tru Green
	\$ -	Snow Removal
	\$ 2,092	Trash Removal
	\$ -	Contracted Service / NCOCC
	\$ 61,116	General Liability - finished for the year
	\$ -	Schmidt Security
	\$ 9,748	Software Licenses, scView etc.
	\$ -	Transportation Related Repairs, Tires etc
	\$ -	AMEX - General Supplies
	\$ -	General Repairs and Maintenance
	\$ 72,956	
471 \$	650	Foundation Negative Costs
474 \$	-	Excess Cost SF14 H
475 \$	9,366	SpecEd who reside in Dictrict (Fairway,CBDD, Detention Centers)
476 \$	2,533	CTE and Career Tech
477 \$	-	OE Out, finished for the year
479 \$	2,903	College Credit Plus / Safehouse Prep (Court Placed) - Regular Ed
41* \$	49,581	633 ESC Charges OT/PT/Speech, SOS Teams
	\$ 28,109	Legal
	\$ 6,987	Renhill 1:1 Aides, Classroom Aides, LPN IEP/Cross Cat Classrooms
		Alternative Schools - Catapult, LEAP, UCP
	\$ -	NCOCC ITC - Fiscal Services
	\$ 393	Student Skip Trace / Truancy
	\$ 1,300	School Nurse, Student Drug Testing, Staff Drug Testing
	\$ 6,425	Audit Services including Medicaid Billing Audit
	\$ -	Public Relations - Impact Group
	\$ -	Public School Works other District Licenses
	\$ 4,834	Time Clock, COBRA, eRate,eVas,Sheakley,NEOLA
	\$ -	Memberships, Chamber OSBA etc
	\$ -	Eduational Supports - Gifted and Spec Ed
	\$ 820	Fingerprinting / EE Testing / Tuition Reimbursement
	\$ 80	Other Office Related Expenses
	\$ -	
Total Obj 400 at 8.31.2023	\$ 259,150	\$ 49,581
	\$ -	
Estimate for FY24	\$ 3,675,463	
Current Run Rate	\$ 3,109,800	

Gallion City School District
 Permanent Improvement Fund
 prepared by cperkins09/16/2023

	Proposed Budget 2024	Actual YTD 2024	Actual Fiscal 2023	Actual Fiscal 2022	Actual Fiscal 2021	Actual Fiscal 2020	Actual Fiscal 2019	Actual Fiscal 2018	Actual Fiscal 2017	Actual Fiscal 2016
INSTRUCTION										
TECHNOLOGY										
Network Upgrades					4,851				\$ 251,057	\$ 505
Charging Carts / New 2-Way Radios						2,050	\$ 27,680	\$ 6,091	266	
TRANSPORTATION										
Pro-Vision Cameras										8,327
9 Passenger Van	31,000	32,450								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	120,000	59,997	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										
Stadium Lights/Security/Fence/Parking Lot		11,269	93,815	116,361					28,183	45,000
Architect Fee - MKC						6,250	54,522	31,115	6,327	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	\$ 391,000	\$ 103,716	\$ 453,838	\$ 507,171	\$ 436,911	\$ 261,874	\$ 312,541	\$ 244,906	\$ 621,936	\$ 162,136

Opening PI Balance July 1	\$ 1,368,977	\$ 1,335,713	\$ 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	56,009	420,574	611,783	601,937	354,390	131,058	369,846	254,179	534,839
Less Current Year Expenditures	(91,000)	(103,716)	(453,838)	(507,171)	(436,911)	(261,874)	(312,541)	(244,906)	(621,936)	(162,136)
Estimated/Act Ending PI Balance	\$ 1,077,977	\$ 1,288,006	\$ 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		788	500	171,395	18,202			0	0	
Tax Abatements		\$ 3,000	\$ 13,634	\$ 31,969	\$ 26,942	\$ 36,757	\$ 36,758	\$ 36,760	\$ 35,550	
Casino Revenue	\$ 56,009	\$ 110,586	\$ 105,659	\$ 71,000	\$ 95,234	\$ 91,301	\$ 93,874	\$ 92,419	\$ 96,289	
	\$ 240,000	\$ 56,009	\$ 420,574	\$ 614,793	\$ 601,937	\$ 354,390	\$ 311,058	\$ 369,846	\$ 254,179	\$ 534,839

Item III

Galion City School District

Food Service (006)

Fund Balance / Analysis

prepared by cparkinson September 9, 2023

	FY 2024 YTD Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
<i>Receipts</i>	Total	Total	Total	Total	Total	Total	Total	Total	Total
Total Receipts	\$ 21,764	\$ 1,138,908	\$ 1,265,825	\$ 1,072,473	\$ 917,426	\$ 920,187	\$ 915,129	\$ 941,017	\$ 966,713
<i>Expenses</i>	Actual Fiscal YTD 2024	Actual Fiscal 2023	Actual Fiscal 2022	Actual Fiscal 2021	Actual Fiscal 2020	Actual Fiscal 2019	Actual Fiscal 2018	Actual Fiscal 2017	Actual Fiscal 2016
Food Costs									
Gordon Food Service	34,414	319,501	241,061	224,594	247,375	234,572	236,792	234,571	273,875
Applehill Orchards	-	0	0	-	-	1,548	3,163	4,923	8,239
Smith Dairy Products	-	76,288	55,263	51,103	43,318	42,252	45,442	51,879	65,476
Nickles Bakery	-	11,600	10,010	6,657	9,003	13,216	12,978	14,163	13,182
CR&J Juice/Heritage/Coca-Cola	682	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
Total Food Costs	35,096	467,055	410,869	310,145	342,882	328,577	328,146	328,831	385,749
Food Cost per ME			\$ 1.543	\$ 1.192	\$ 1.397	\$ 1.263	\$ 1.247	\$ 1.172	\$ 1.141
Overhead Costs									
Salaries/Benefits	106,329	603,616	580,612	647,615	622,622	609,164	561,087	615,435	564,336
City of Galion Electric	10,502	21,538	20,310	19,331	20,708	17,986	17,890	20,763	19,965
Esber Cash Register	0	-	1,069	-	-	-	-	4,691	12,238
Miscellaneous/Interest/Mileage	1,007	20,007	17,440	8,670	11,711	9,374	5,037	2,552	5,840
Total Overhead Costs	117,838	645,161	619,431	675,616	655,041	636,524	584,014	643,441	602,379
Profit before CapEx	\$ (131,170)	\$ 26,692	\$ 235,525	\$ 86,712	\$ (80,497)	\$ (44,914)	\$ 2,969	\$ (31,255)	\$ (21,415)
Meals Served									
Lunch	-	175,988	187,290	169,793	172,921	187,383	190,942	197,604	208,712
Breakfast (ME = 66%)	-	107,858	118,486	135,576	108,968	109,366	108,407	124,598	194,056
Meal Equivalents (ME)	-	247,821	266,202	260,087	245,494	260,221	263,141	280,586	337,953
Equipment Purchases/Major Repairs	-	58,744	0	11,885	11,963	14,367	8,907	20,492	11,525
Beginning Cash Balance	422,519	\$ 454,571	219,046	132,610	225,070	284,351	290,289	342,036	374,976
Net Change Profit (Loss) (CapEx)	\$ (131,170)	\$ (32,052)	\$ 235,525	74,827	(92,460)	(59,281)	(5,938)	(51,747)	(32,940)
Ending Cash Balance (ECB) Operations	\$ 291,349	\$ 422,519	\$ 454,571	\$ 207,437	\$ 132,610	\$ 225,070	\$ 284,351	\$ 290,289	\$ 342,036
(Ending Cash Summer Food)	54,890	70,582	86,145						
Total ECB Food Service	\$ 346,239	\$ 493,101	\$ 540,716						
Total Negative Lunch Balance	\$5,186	\$6,270	\$0						

Fund Balance / Analysis
prepared by: 06/08/2020 09:42:23

Gallien City School District
High School Athletics

Fund Balance / Analysis																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
31-Jul-23	31-Aug-23	31-Sep-23	31-Oct-23	30-Nov-23	31-Dec-23	31-Jan-24	28-Feb-24	30-Mar-24	29-Apr-24	30-May-24	29-Jun-24	Total	High School	FY 2023 HS	Actual	FY 2022 HS	Actual	FY 2021 HS	Actual	FY 2020 HS	Actual	FY 2019 HS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
-	225	-	-	-	-	-	-	-	-	-	-	\$	225	\$ 21,720	\$ 2,200	\$ 1,000	\$ 1,400	\$ 1,800																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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XC	625	1,000	-	-	-	-	-	-	-	-	-	-	-	-	1,625	39,758	43,120	2,500	53,619	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232	58,232

Cash balances includes a transfer of \$15,000 from June 30, 2015 and an advance of 72,818 on 6/27/14 from the General Fund, June 2013 advance paid back Nov. 2015

Notes regarding cash balances

Fund Balance / Analysis
prepared by sparkinson 09.09.23

Ending Cash Balance FY 2023
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

Galion City Schools
Student Bad Debt

prepared by cparkinson 9/9/2023

	General Fund August 31 2023		General Fund June 30 2023		General Fund June 30 2022		General Fund June 30 2021		General Fund June 30 2020		General Fund June 30 2019	
Galion High School Students who owe:	# 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	50	15,203	51	14,952	54	15,709	36	10,626	26	8,297	25	7,569
between \$100-\$200	84	12,066	69	9,708	53	7,675	61	8,852	58	8,144	47	6,420
between \$50-\$100	93	6,591	55	3,761	71	4,915	45	3,383	70	4,905	62	4,562
between \$0-\$50	221	7,534	118	2,815	111	2,610	96	2,189	77	1,787	85	1,740
Total	448	\$ 41,394	293	\$ 31,236	289	\$ 30,909	238	\$ 25,050	231	\$ 23,133	219	\$ 20,291
FY 24 Collections		\$ 6,219		\$ 18,815								
	August 31 2023		June 30 2023		June 30 2022		June 30 2021		June 30 2020		June 30 2019	
Galion Middle School Students who owe:	# 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	1,498	8	2,618	10	3,053	3	1,191	16	4,972	14	4,961
between \$100-\$200	25	3,302	26	3,304	26	3,505	22	2,954	63	8,585	38	5,257
between \$50-\$100	60	4,073	27	1,874	59	3,951	42	2,873	52	3,640	57	4,017
between \$0-\$50	192	7,483	163	3,729	101	2,348	125	2,970	120	3,061	115	2,293
Total	281	\$ 16,356	224	\$ 11,525	196	\$ 12,857	192	\$ 9,988	251	\$ 20,258	224	\$ 16,528
FY 24 Collections		\$ 5,915		\$ 17,144								
	August 31 2023		June 30 2023		June 30 2022		June 30 2021		June 30 2020		June 30 2019	
Galion Intermediate School Students who owe:	# 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	1	370	1	330	0	-	0	-	0	-	1	311
between \$100-\$200	65	9,094	24	2,853	3	327	1	126	0	-	6	748
between \$50-\$100	26	2,005	27	2,057	36	2,658	7	431	3	252	19	1,292
between \$0-\$50	217	8,589	54	1,626	61	1,555	71	2,662	48	501	41	1,104
Total	309	\$ 20,058	106	\$ 6,866	100	\$ 4,540	79	\$ 3,219	51	\$ 753	67	\$ 3,455
FY 24 Collections		\$ 2,190		\$ 11,724								
	August 31 2023		June 30 2023		June 30 2022		June 30 2021		June 30 2020		June 30 2019	
Galion Primary School Students who owe:	# 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	2	655	3	1,015	4	1,155	2	550	3	1,013	3	1,013
between \$100-\$200	55	6,785	34	4,041	8	893	1	110	0	-	1	101
between \$50-\$100	66	5,100	60	4,635	66	4,883	16	969	3	200	3	174
between \$0-\$50	269	10,740	107	3,718	113	3,933	76	2,678	59	1,098	12	158
Total	392	\$ 23,280	204	\$ 13,409	191	\$ 10,864	95	\$ 4,307	65	\$ 2,311	19	\$ 1,446
FY 24 Collections - Fees		\$ 1,670		\$ 9,982								
FY 24 Collections - PreK/Tuition				\$ 11,896								
District Grand Total	1,430	\$ 101,088	827	\$ 63,036	776	\$ 59,170	604	\$ 42,564	598	\$ 46,455	529	\$ 41,720
FY 24 Collections		\$ 15,994		\$ 69,561								

**Galion City School District
Enrollment (BIS)**

prepared by cparkinson 09/11/2023

Data Source - District Monthly Reconciliation

GRADE LEVEL		August 2023	August 2022	Inc / (Dec)	June 2023	June 2022	Inc / (Dec)
PreSchool (half day session no Fridays)		82	79	3	88	85	3
Kindergarten		112	113	(1)	118	128	(10)
First		118	135	(17)	127	134	(7)
Second		129	126	3	129	119	10
Online		-	-	-	-	-	-
Total Primary		441	453	(12)	462	466	(4)
Third		121	122	(1)	115	124	(9)
Fourth		116	125	(9)	120	112	8
Fifth		111	119	(8)	118	120	(2)
Online		-	-	-	-	6	(6)
Total Intermediate		348	366	(18)	353	362	(9)
Sixth		122	122	-	117	107	10
Seventh		115	120	(5)	110	135	(25)
Eighth		113	135	(22)	128	121	7
Online		3	6	(3)	11	26	(15)
Total Middle		353	383	(30)	366	389	(23)
Ninth		127	140	(13)	128	118	10
Tenth		126	132	(6)	111	106	5
Eleventh		55	83	(28)	65	71	(6)
Twelfth		61	86	(25)	70	59	11
Pioneer CTC		117	101	16	93	100	(7)
Online		35	7	28	45	60	(15)
Total High		521	549	(28)	512	514	(2)
DISTRICT TOTAL		1,663	1,751	(88)	1,693	1,731	(38)