



Office of Treasurer

Monthly Financial Reports – November 30, 2023

Board of Education Meeting – December 19, 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

November Report 2023

1,648

↓ -3% from prior year

Monthly Enrollment

7.1m

↑ 30% from prior year

GF Cash Balance

128

↑ 4 from prior year

True Cash Days

10.6m

↓ -7.4% from prior period

Total Debt Service

191.00

↓ -3.00 from prior year

Full Time Equivalent

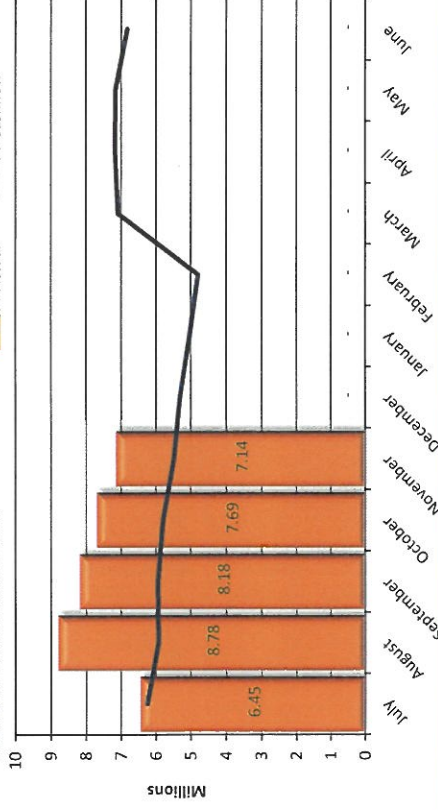
General Fund Revenue By Source

Sources	Forecasted FY	FYTD	Trend	MTD	PY MTD	% Diff
Property & TTP Tax	5,451,177	2,298,980	42.2%	316	3	1433.3%
Income Tax	-	-	0.0%	-	-	0.0%
Unres & Res State	14,346,434	6,175,986	43.0%	1,157,814	1,097,208	5.5%
Other Revenue	687,243	313,440	45.6%	51,775	60,602	-14.6%
Total	20,484,854	8,788,406	42.9%	1,209,905	1,157,813	4.5%

General Fund Expenditures By Source

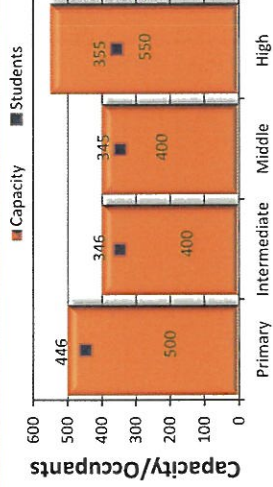
Sources	Forecasted FY	FYTD	Trend	MTD	PY MTD	% Diff
Personnel	10,324,261	4,422,977	42.8%	930,296	671,751	38.5%
Benefits	4,972,738	2,121,341	42.7%	415,971	351,763	18.3%
Services	4,141,397	1,349,621	32.6%	285,340	349,776	-18.4%
Supplies	623,426	352,630	56.6%	75,713	79,360	-4.6%
Other	329,376	225,284	68.4%	54,984	9,769	462.8%
Total	20,391,198	8,471,853	41.5%	1,762,304	1,462,419	20.5%

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	115.50	-4.00
Transportation	12.00	13.00	-1.00
Clerical/Aides	26.00	26.00	0.00
Maint/Custodians	11.00	11.00	0.00
Food Service	11.50	10.50	1.00
Total	191.00	194.00	-3.00



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

November 2023

Bank Balances per Statements

Park National Bank # 4427 (Operating)	\$ 318,700.00
Park National Bank # 9207 (Sweep)	753,073.75
Park National Bank # 4478 (Payroll)	1,339.22
Park National Bank # 5210 (Online Fees)	38,292.39
Park National Bank # 8210 (Money Market)	4,642,607.23
US Bank # - Meeder Investments	5,615,839.88
Park National Bank CDARS - # 3746 (Endowment)	200,000.00
	<hr/>
	\$ 11,569,852.47
Checks Outstanding	(338,189.11)
Cash Balance as Adjusted/Reconciled	\$ 11,231,663.36
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Total Fund Balance as Shown on Page 2	<u><u>\$ 11,231,663.36</u></u>

Difference

Item I

Galion City School District

Actual Balances by Fund

Prepared by: cbrinkson 12/5/2023

#	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			
		Actual	November 2023	Actual	October 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
001	General		7,142,095		7,694,494		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
002	Bond Retirement		1,572,303		2,616,813		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
003	Permanent Improvement		1,063,914		1,288,007		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
004	Building								130,098		276,741		1,518,566				-		7,037		7,037		7,037
006	Food Service		246,201		343,142		540,716		270,271		139,362		231,058		291,063		292,827		342,727		374,976		453,928
007	Faculty		-		-		-		9,705		10,229		9,678		9,784		9,723		6,478		6,125		5,638
007	Special Purpose - Scholarships - PTO		-		-		-		21,584		22,606		24,420		26,581		7,788		10,042		12,666		19,858
008	Scholarships		230,864		230,827		232,455		236,783		243,659		242,754		240,839		239,934		237,453		234,332		246,100
018	Principals		15,236		15,837		15,472		24,833		26,927		34,934		43,093		39,357		30,358		31,918		29,487
018	Campus Wear		-		197		1,421		2,106		3,415		2,258		893		2,306		4,440		6,371		(2,541)
019	Community Grants		32,919		32,723		18,689		28,796		4,391		3,466		2,902		2,366		1,419		8,862		15,903
022	Faculty/Unclaimed		13,035		15,919		11,160		2,053		2,053		1,090		2,532		2,532		2,363		1,650		1,650
022	Athletic Tournament		3,895												-		-				-		5,852
034	OSFC Maintenance		374,364		379,780		415,277		359,825		312,624		332,738		254,704		176,219		208,663		306,307		440,951
035	Severance		259,690		259,690		381,042		362,469		74,194		32,912		82,525		168,398		247,206		58,169		17,687
200	School Activities (Drama/Clubs/FCCLA/NHS)		114,220		99,730		71,158		64,264		82,480		64,577		67,093		67,385		66,474		74,203		78,890
300	Athletics Middle School		18,628		19,631		14,046		13,151		7,512		7,104		10,801		5,473		6,338		739		6,989
300	Athletics High School		25,024		53,870		26,657		(498)		28,635		34,805		36,671		31,244		14,412		4,301		5,815
300	Marching Band		1,656		1,653		1,212		2,348		2,507		3,082		3,535		4,071		2,376		2,656		1,021
401	Auxiliary - St. Joes		15,171		5,031		14,671		1,603		6,525		3,749		9,552		808		4,469		13,939		9,681
***	Student Wellness/Cares				(21,749)		(73,792)		(73,502)		61,218		-		-		-		-		1,126		9,288
439	Early Childhood Education Grant				11,976				-		-		-		(538)		(21,366)		(2,104)		(30,401)		17,287
516	IDEA (Including PreSchool IDEA - 587)		(19,497)		(73,666)		-		-		(456)		-		620		(47,581)		(149,600)		(42,509)		15,802
572	Title I		(61,725)		(134,287)		(40,580)		(80,740)		(741)		-		(398)		(31,721)		(165)		(6,017)		(6,017)
590	Title II A		(34,401)		(22,002)		-		-		-		-		-		-		-		-		-
599	Title II D (inc Student Support -584)		202,444		207,937		(34,243)		-		(15,436)		-		(103)		(7,556)		(11,314)		(5,761)		7,985
	Total All Funds		\$ 11,231,663		\$ 13,025,553		\$ 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

\$ 11,231,663	\$ 13,025,553	\$ 9,748,615	\$ 8,706,050	\$ 8,320,108	\$ 9,677,798	\$ 8,272,058	\$ 7,763,221	\$ 7,241,037	\$ 7,241,037	\$ 5,704,587	\$ 4,367,239
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True Days Cash - General Fund Only	130	142	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 Five Months Ended November 30, 2023 and 2022
General Fund Only

prepared by cparkinson 12/5/2023

	Monthly Actual November 2023	Monthly Actual November 2022	FYTD Actual 2024	FYTD Actual 2023	Nov-23 Full Year Forecast 2024
REVENUES					
General Property Tax (Real Estate)	\$ -	\$ -	\$ 1,825,328	1,855,155	\$ 4,453,719
Tangible Personal Property Tax			146,837	152,781	345,849
Grants - Unrestricted	1,066,395	1,011,695	5,709,776	5,104,593	13,221,004
Grants- Restricted	91,419	85,513	466,210	444,839	1,125,430
Property Tax Allocation	316	3	326,815	328,415	651,609
All Other	51,775	19,746	281,370	196,474	655,173
Total Revenue	1,209,905	1,116,957	8,756,336	8,082,257	20,452,784
Other Financing Sources		40,856	32,070	40,856	32,070
Total Revenues and Other Sources	1,209,905	1,157,813	8,788,406	8,123,113	20,484,854
EXPENDITURES					
Salaries	930,296	671,751	4,422,977	3,448,973	10,324,261
Benefits	415,971	351,763	2,121,342	1,869,903	4,972,738
Purchased Services	285,340	349,776	1,349,621	1,450,447	4,141,397
Supplies and Materials	75,713	79,360	352,631	298,387	623,426
Capital Outlay	42,509		64,460	6,033	50,000
Other	12,475	9,769	104,814	91,403	209,376
Total Expenditures	1,762,304	1,462,419	8,415,845	7,165,146	20,321,198
Other Financing Uses	-	-	56,009	56,324	70,000
Total Expenditures and Other Uses	1,762,304	1,462,419	8,471,854	7,221,470	20,391,198
Excess Revenues over (under) Expenditures	\$ (552,399)	\$ (304,606)	\$ 316,552	\$ 901,643	\$ 93,656
Beginning Cash Balance	\$ 7,694,494	\$ 4,861,299	\$ 6,825,543	\$ 4,582,386	\$ 6,825,543
Ending Cash Balance	\$ 7,142,095	\$ 4,556,693	\$ 7,142,095	\$ 5,484,029	\$ 6,919,199
True Days Cash			130	117	124
Daily Cash Burn Amount (in \$)	58,743	48,747	\$ 55,006	\$ 46,831	\$ 55,675

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

Category	Amount	Description	Full Year 2023	Actual 2023
49* \$	10,599	Physical Inventory Count, Forecast / 20 Year Pl , Audit Consulting		\$ 22,820
48* \$	19,599	Third Party Transportation, SCAT, Here Comes the Bus Software		\$ 92,242
43* \$	5,438	Training / PD / Capital Conference		\$ 23,615
44* \$	15,336	Phone, data, postage		\$ 17,776
45* \$	245,627	Gas, Water, Electric		\$ 625,452
42* \$	91,115			\$ 312,284
		\$ - Athletic Field Maintenance and Campus Tru Green	\$ 44,391	
		\$ - Snow Removal	\$ 32,816	
		\$ 8,257 Trash Removal	\$ 19,748	
		\$ - Contracted Service / NCOCC	\$ 59,296	
		\$ 61,116 General Liability - finished for the year	\$ 67,195	
		\$ - Schmidt Security	\$ 1,408	
		\$ 9,748 Software Licenses, scView etc.	\$ 6,760	
		\$ - Transportation Related Repairs, Tires etc	\$ 53,089	
		\$ 2,281 AMEX - General Supplies	\$ 1,329	
		\$ 9,713 General Repairs and Maintenance	\$ 26,252	
		\$ 91,115	\$ 312,284	
471 \$	10,933	Foundation Negative Costs		\$ 81,705
474 \$	-	Excess Cost SF14 H		\$ 261,769
475 \$	44,288	SpecEd who reside in District (Fairway,CBDD, Detention Centers)		\$ 185,200
476 \$	6,334	CTE and Career Tech		\$ 15,804
477 \$	-	OE Out, finished for the year		\$ -
479 \$	34,064	College Credit Plus / Safehouse Prep (Court Placed) - Regular Ed		\$ 143,038
41* \$	866,288	\$ 176,638 ESC Charges OT/PT/Speech, SOS Teams	\$ 583,653	\$ 2,300,169
		\$ 46,898 Legal	\$ 116,100	
		\$ 208,326 Renhill 1:1 Aides, Classroom Aides, LPN IEP/Cross Cat Classrooms	\$ 741,343	
		\$ 257,133 Alternative Schools - Catapult, LEAP, UCP	\$ 540,087	
		\$ 84,314 NCOCC ITC - Fiscal Services	\$ 111,560	
		\$ 3,933 Student Skip Trace / Truancy	\$ 11,838	
		\$ 30,630 School Nurse, Student Drug Testing, Staff Drug Testing	\$ 121,688	
		\$ 9,751 Audit Services including Medicaid Billing Audit	\$ 16,655	
		\$ 22,921 Public Relations - Impact Group	\$ 5,500	
		\$ 1,433 Public School Works other District Licenses	\$ 1,432	
		\$ 5,478 Time Clock, COBRA, eRate,eVas,Sheakley,NEOLA	\$ 18,086	
		\$ 795 Memberships, Chamber OSBA etc	\$ 8,340	
		\$ 13,922 Educational Supports - Gifted and Spec Ed	\$ 11,114	
		\$ 3,348 Fingerprinting / EE Testing / Tuition Reimbursement	\$ 8,936	
		\$ 768 Other Office Related Expenses	\$ 3,837	
		\$ -		
Total Obj 400 at 11.30.2023	\$ 1,349,621	\$ 866,288	\$ 2,300,169	\$ 4,081,874
Estimate for FY24	\$ 4,141,397			
Current Run Rate	\$ 3,239,090			

prepared by cparkinson 12/5/2023

Item III

Galion City School District
Food Service (006)
Fund Balance / Analysis

prepared by cparkinson December 6, 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
Receipts	Total	Total	Total	Total	Total	Total	Total	Total	Total
Total Receipts	\$ 242,844	\$ 1,138,908	\$ 1,265,825	\$ 1,072,473	\$ 917,426	\$ 920,187	\$ 915,129	\$ 941,017	\$ 966,713
Expenses	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	168,701	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	18,504	76,288	55,263	51,103	43,318	42,252	45,442	51,879	65,476
Nickles Bakery	3,874	11,600	10,010	6,657	9,003	13,216	12,978	14,163	13,182
CR&J Juice/Heritage/Coca-Cola	1,260	3,482	9,800	6,825	12,236	9,924	7,132	6,784	1,517
Rightway Food Service	26,361	56,184	94,735	20,966	30,950	27,065	22,639	16,511	23,460
Total Food Costs	218,700	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	268,678	603,616	580,612	647,615	622,622	609,164	561,087	615,435	564,336
City of Galion Electric	14,608	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	10,618	20,007	17,440	8,670	11,711	9,374	5,037	2,552	5,840
Total Overhead Costs	293,904	645,161	619,431	675,616	655,041	636,524	584,014	643,441	602,379
Profit before CapEx	\$ (269,760)	\$ 26,692	\$ 235,525	\$ 86,712	\$ (80,497)	\$ (44,914)	\$ 2,969	\$ (31,255)	\$ (21,415)
Meals Served									
Lunch	66,573	175,988	187,290	169,793	172,921	187,383	190,942	197,604	208,712
Breakfast (ME = 66%)	42,114	107,858	118,486	135,576	108,968	109,366	108,407	124,598	194,056
Meal Equivalents (ME)	94,621	247,821	266,202	260,087	245,494	260,221	263,141	280,586	337,953
Equipment Purchases/Major Repairs	7,542	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)	\$ (277,302)	\$ (32,052)	\$ 235,525	\$ 74,827	\$ (92,460)	\$ (59,281)	\$ (5,938)	\$ (51,747)	\$ (32,940)
Ending Cash Balance (ECB) Operations	\$ 145,217	\$ 422,519	\$ 454,571	\$ 207,437	\$ 132,610	\$ 225,070	\$ 284,351	\$ 290,289	\$ 342,036
(Ending Cash Summer Food)	100,985	70,582	86,145						
Total ECB Food Service	\$ 246,202	\$ 493,101	\$ 540,716						
Total Negative Lunch Balance	\$7,415	\$6,270	\$0						

CONFIDENTIAL

4. The following table shows the number of people who attended the concert in each age group.

ENDING CASH BALANCE FISCAL YEAR 2022

Ending Cash Balance Fiscal Year 2018

Notes regarding cash balances

Fund Balance / Analysis
prepared by cparkinson 12.5.23

Opening Cash Balance 7/1/23

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

prepared by cparkinson 12/5/2023

	General Fund November 30 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	44	13,608	51	14,952	54	15,709	36	10,626	26	8,297	25	7,569
between \$100-\$200	83	12,012	69	9,708	53	7,675	61	8,852	58	8,144	47	6,420
between \$50-\$100	87	6,165	55	3,761	71	4,915	45	3,383	70	4,905	62	4,562
between \$0-\$50	183	5,350	118	2,815	111	2,610	96	2,189	77	1,787	85	1,740
Total	397	\$ 37,135	293	\$ 31,236	289	\$ 30,909	238	\$ 25,050	231	\$ 23,133	219	\$ 20,291
FY 24 Collections		\$ 8,429		\$ 18,815								
	November 30 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	5	1,981	8	2,618	10	3,053	3	1,191	16	4,972	14	4,961
between \$100-\$200	24	3,179	26	3,304	26	3,505	22	2,954	63	8,585	38	5,257
between \$50-\$100	51	3,470	27	1,874	59	3,951	42	2,873	52	3,640	57	4,017
between \$0-\$50	181	6,934	163	3,729	101	2,348	125	2,970	120	3,061	115	2,293
Total	261	\$ 15,564	224	\$ 11,525	196	\$ 12,857	192	\$ 9,988	251	\$ 20,258	224	\$ 16,528
FY 24 Collections		\$ 7,645		\$ 17,144								
	November 30 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	60	8,424	24	2,853	3	327	1	126	0	-	6	748
between \$50-\$100	28	2,145	27	2,057	36	2,658	7	431	3	252	19	1,292
between \$0-\$50	178	6,742	54	1,626	61	1,555	71	2,662	48	501	41	1,104
Total	267	\$ 17,681	106	\$ 6,866	100	\$ 4,540	79	\$ 3,219	51	\$ 753	67	\$ 3,455
FY 24 Collections		\$ 4,630		\$ 11,724								
	November 30 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	6	1,535	3	1,015	4	1,155	2	550	3	1,013	3	1,013
between \$100-\$200	50	6,215	34	4,041	8	893	1	110	0	-	1	101
between \$50-\$100	63	4,855	60	4,635	66	4,883	16	969	3	200	3	174
between \$0-\$50	209	8,198	107	3,718	113	3,933	76	2,678	59	1,098	12	158
Total	328	\$ 20,803	204	\$ 13,409	191	\$ 10,864	95	\$ 4,307	65	\$ 2,311	19	\$ 1,446
FY 24 Collections - Fees		\$ 5,070		\$ 9,982								
FY 24 Collections - PreK/Tuition		\$ 5,205		\$ 11,896								
District Grand Total	1,253	\$ 91,183	827	\$ 63,036	776	\$ 59,170	604	\$ 42,564	598	\$ 46,455	529	\$ 41,720
FY 24 Collections		\$ 30,979		\$ 69,561								

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

prepared by cparkinson 12/6/2023

Data Source - District Monthly Reconciliation

GRADE LEVEL		November 2023	November 2022	Inc / (Dec)	June 2023	June 2022	Inc / (Dec)
PreSchool (half day session no Fridays)		84	87	(3)	88	85	3
Kindergarten		113	115	(2)	118	128	(10)
First		118	134	(16)	127	134	(7)
Second		131	128	3	129	119	10
Online		-	-	-	-	-	-
Total Primary		446	464	(18)	462	466	(4)
Third		123	120	3	115	124	(9)
Fourth		114	122	(8)	120	112	8
Fifth		109	118	(9)	118	120	(2)
Online		-	-	-	-	6	(6)
Total Intermediate		346	360	(14)	353	362	(9)
Sixth		121	123	(2)	117	107	10
Seventh		115	115	-	110	135	(25)
Eighth		109	133	(24)	128	121	7
Online		7	7	-	11	26	(15)
Total Middle		352	378	(26)	366	389	(23)
Ninth		123	134	(11)	128	118	10
Tenth		117	117	-	111	106	5
Eleventh		53	67	(14)	65	71	(6)
Twelfth		62	77	(15)	70	59	11
Pioneer CTC		111	99	12	93	100	(7)
Online		38	36	2	45	60	(15)
Total High		504	530	(26)	512	514	(2)
DISTRICT TOTAL		1,648	1,732	(84)	1,693	1,731	(38)