

Treasurer's Notes

December 14, 2021

Financial Reports for the Month of December 2021

The following are explanations of significant variances noted when comparing fiscal year-to-date activity through November 2021 to the same time frame last fiscal year according to the information on the "General Operating Cash Flow Report".

- Public Utility Personal Property Tax decreased \$30,681 or 12.85%, which is generally due to depreciation on taxable infrastructure.
- Income Tax revenue increased \$148,527 or 11.54%, which is due to the return back of individuals back to the workforce after the pandemic hit during the Spring of 2020. There have also been an increase in the minimum wage that employers are willing to pay in order to get people to come work for them.
- All Other Operating Revenue decreased \$513,756 or 56.94%. This is due to open-enrollment in no longer being reported on the School Foundation Settlement reports separately from state aid. This is in preparation for the new funding formula reporting where students will be reported at their district of attendance for funding purposes and there will no longer be any open enrollment in and out payments.
- Employee Benefits increased \$229,767 or 10.10%. The three largest areas for increase are STRS payments of \$144,313, SERS payments of \$18,101, and health insurance payments of \$61,887. Higher estimated wages were submitted for the STRS and SERS withholding, and all guidance counselor wages and social worker wages previously reported in fund 467 were brought back on to the general fund records, thus causing the increases in those object codes. The District also remitted \$25,459 to STRS as part of a settlement deal, which also contributed to the \$144,313 increase in STRS withholdings. With a general increase in wages also comes an increase in Medicare withholdings as well. The health insurance increase is due to the increase in premium costs experienced from calendar year 2020 to 2021.
- Purchased services decreased \$611,993 or 24.25%. The majority of this decrease is due to open enrollment-out no longer being reported on the School Foundation Settlement Reports separately from state aid. This is in preparation for the new funding formula reporting where students will be reported at their district of attendance for funding purposes and there will no longer be any open enrollment in and out payments.
- Supplies and materials increased \$93,542 or 23.64%. Bus fuel purchases have increased \$21,211 due to one more monthly payment being made from July through November this year than last year during the same time as well as higher fuel prices than a year ago. \$23,064 more was spent on desks and office furniture for the middle and high school in FY 22 than in FY 21 and \$35,160 was spent on weights for the additional weight room in FY 22. The remainder of the variance is due to an increase in supply purchases for both the classroom as well as buildings and grounds and transportation.
- Capital Outlay increased \$200,972 or 7334.73%. Additional speakers were purchased for the stadium in FY 22 for \$42,340. \$145,238 was spent on desktop workstations for the robotics labs, business class lab, and the tv tech lab at the high school as well as Ipads for ESL students and a new workstation for the maintenance/food service secretary.

The remaining revenue and expenditure accounts do not have significant variances. Overall General Fund fiscal year 2022 revenues are \$547,475 less and expenditures are \$266,823 more than fiscal year 2021.

Temporary Appropriation Modifications

High School PSS Fund (Fund 018-9250) - \$1,764.48

Middle School PSS Fund (Fund 018-9350) - \$2,864.96

WES PSS Fund(Fund 018-9555) - \$1,124

Cridersville School PSS Fund (Fund 018-9650) - \$518.90

Wapakoneta Area Community Foundation Grant Fund (Fund 019-9220) - \$2,000

HS Faculty Fund (Fund 022-9250) - \$492.44

MS Faculty Fund (Fund 022-9350) - \$346.61

Wapakoneta Elementary Faculty Fund (Fund 022-9555) - \$115

Cridersville Elementary Faculty Fund (Fund 022-9650) - \$28.31

FFA Fund (Fund 200-9214) - \$47,155.25

Gatekeepers (Fund 200-9217) - \$336

French Club (Fund 200-9218) - \$685.44

Retro (Fund 200-9238) - \$5,983.50

Spanish Club (Fund 200-9240) - \$3,778.74

Student Senate (Fund 200-9242) - \$4,874.29

Middle School Art Club (Fund 200-9310) - \$370
 Middle School Student Council (Fund 200-9312) - \$100
 Band (Fund 300-9200) - \$946
 Robotics Club (Fund 300-9204) - \$1,000
 Wapakoneta Middle School Music Fund (Fund 300-9211) - \$292
 Student Wellness and Success Fund (Fund 467-9220) - \$28.73
 Title 1 Fund (Fund 572-9222) - \$2,368.12
 Expanding Opportunities for Each Child Non-Competitive Grant (Fund 584-9222) - \$4,317.51

Temporary appropriations have been increased due to the receipt of additional money for all funds. The Student Wellness and Success Fund increase was due to the receipt of a refund of a prior year expense.

Return of Advance

Authorize the following return of advance:

\$325,332.79 from the ARP ESSER III Fund (Fund 507-9322) to the General Fund (Fund 001-0000).

To return the money advanced from the General Fund to the ARP ESSER III fund in FY 21 to cover the negative fund balance at June 30th since the District was not able to make a draw-down request due to the State reaching their appropriations limit.

Then and Now Purchase Order

As required by the Ohio Revised Code 5705.41(D), the Board needs to approve the following then and now purchase orders since a portion of the service dates are prior to the purchase order date:

PO #	Check #	Vendor	Amount	Description	Invoice Date	PO Date
2201390	77491	Bambauer Fertilizer & Seed, Inc.	\$3,521.83	FFA Field Fertilizer	11/17/21	12/1/21

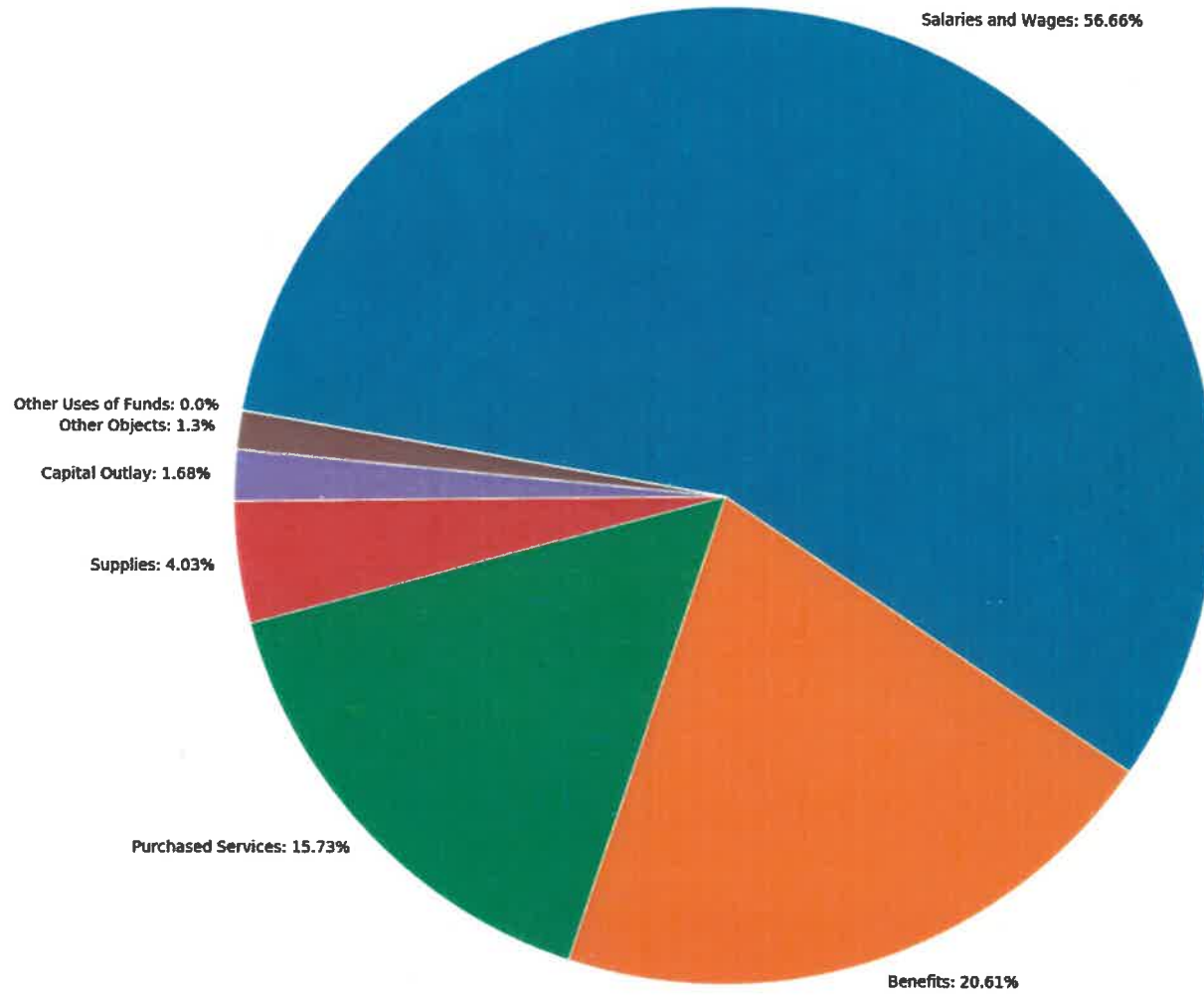
Wapakoneta City Schools: General Operating Fund Cash Flow Report as of: 11/30/21

<i>Revenues</i>	Fiscal Yr: 2018	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2022
	7/2017-6/2018	7/2018-6/2019	7/2019-6/2020	7/2020-6/2021	Nov. 2019	Nov. 2020	Nov. 2021
Property Tax (Real)	\$6,808,920	\$6,834,329	\$6,913,844	\$7,265,134	\$2,890,269	\$2,914,410	\$3,100,239
Public Utility Personal Property Tax	\$445,166	\$430,417	\$410,102	\$493,623	\$199,665	\$238,682	\$208,001
Income Tax	\$2,287,178	\$2,425,671	\$2,533,682	\$2,449,128	\$1,393,137	\$1,286,525	\$1,435,052
Unrestricted State	\$17,334,165	\$17,424,319	\$16,727,601	\$17,159,080	\$7,131,741	\$6,965,383	\$6,592,760
Restricted State Aid	\$306,255	\$385,345	\$390,237	\$386,290	\$150,050	\$150,044	\$150,043
Property Tax Allocation	\$975,204	\$977,277	\$980,072	\$1,014,517	\$494,443	\$493,807	\$529,038
All Other Operating Rev	\$2,014,656	\$2,294,702	\$2,608,122	\$2,439,247	\$1,285,406	\$902,197	\$388,441
Total Revenue	\$30,171,544	\$30,772,060	\$30,563,660	\$31,207,019	\$13,544,711	\$12,951,048	\$12,403,573
<i>Expenditures</i>	Fiscal Yr: 2018	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2022
	(2017-2018)	(2018-2019)	(2019-2020)	(2020-2021)	Nov. 2019	Nov. 2020	Nov. 2021
Personnel Services	\$13,412,127	\$14,553,432	\$15,099,903	\$15,485,189	\$6,410,643	\$6,533,551	\$6,884,769
Employees Benefits	\$5,283,822	\$5,531,783	\$5,710,903	\$5,991,268	\$2,211,770	\$2,274,019	\$2,503,786
Purchased Services	\$6,528,879	\$6,518,406	\$6,399,872	\$6,600,918	\$2,380,327	\$2,523,606	\$1,911,613
Supplies/Materials	\$1,065,354	\$1,081,510	\$968,779	\$995,943	\$527,699	\$395,726	\$489,268
Capital Outlay	\$368,746	\$618,853	\$596,712	\$45,366	\$266,923	\$2,740	\$203,712
Other Objects/Uses	\$431,780	\$480,649	\$541,092	\$644,942	\$161,809	\$154,204	\$157,522
Total Expenditures	\$27,090,708	\$28,784,633	\$29,317,261	\$29,763,626	\$11,959,171	\$11,883,846	\$12,150,669
Rev. Over/(Under) Exp.	\$3,080,836	\$1,987,427	\$1,246,399	\$1,443,393	\$1,585,540	\$1,067,202	\$252,904
Beginning Balance	\$16,291,458	\$19,372,294	\$21,359,722	\$22,606,116	\$21,359,722	\$22,606,116	\$24,049,509
Ending Balance	\$19,372,294	\$21,359,721	\$22,606,121	\$24,049,509	\$22,945,262	\$23,673,318	\$24,302,413

Note: General fund fiscal year 2022 revenues are \$547,475 less than fiscal year 2021; fiscal year 2022 expenditures are \$266,823 more than fiscal year 2021; November 2021 ending general fund balance is \$629,095 more than November 2020. The school district continues to monitor finances in order to make necessary decisions to balance the budget.

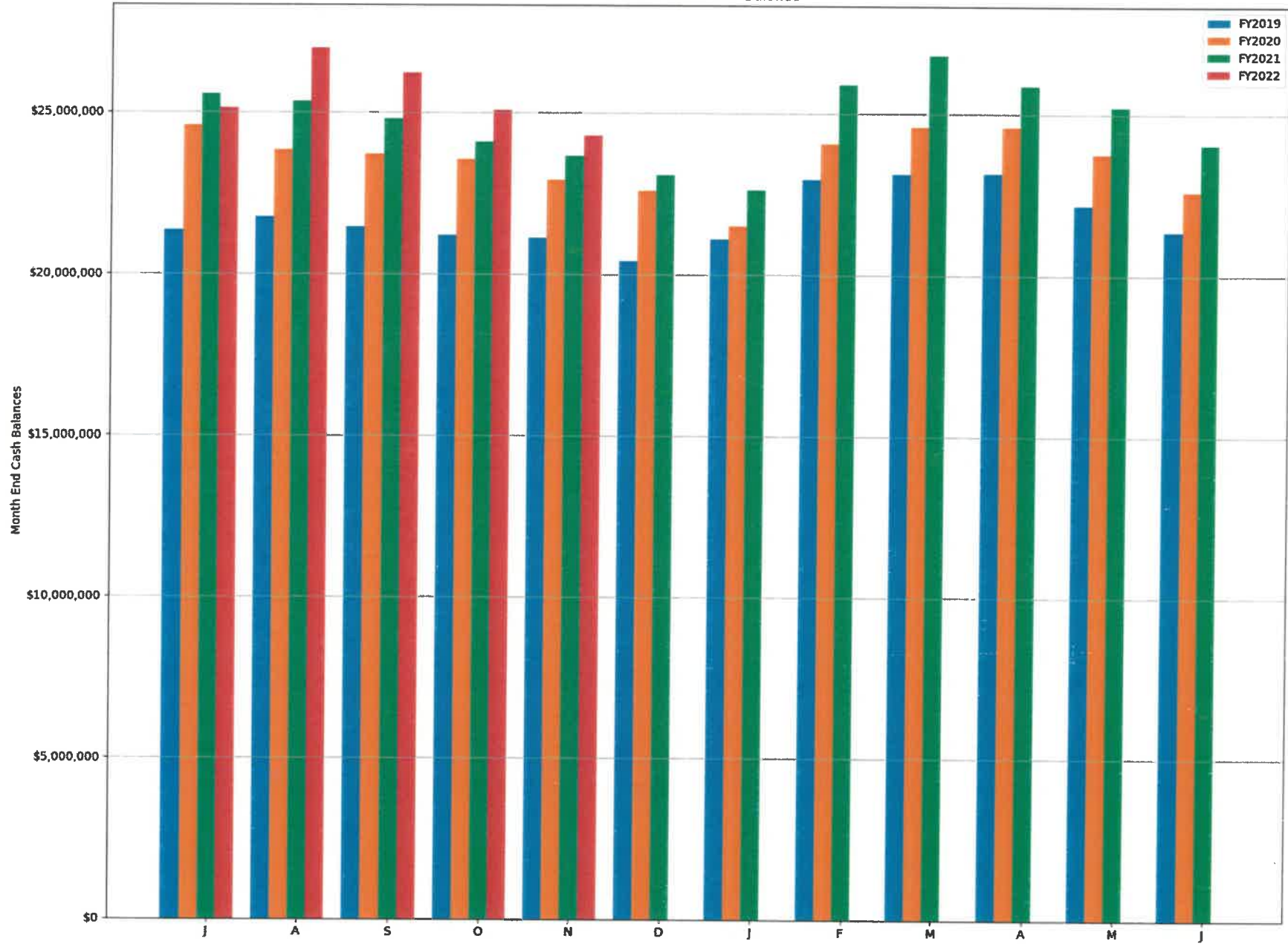
Wapakoneta City Schools

General Fund Expenditures: July - November FY2022



Wapakoneta City Schools

General Fund Cash Balance



Wapakoneta City Schools ----- FY22 - July 1, 2021 through June 30, 2022 Expenditure Report
Operating Funds: Actual Expenditures (Fund 001) Source: Budget Summary Report November 2021

<i>Description</i>		<i>Salaries - Wages</i>	<i>Benefits</i>	<i>Purchased Services</i>	<i>Supplies</i>	<i>Capital - Replace.</i>	<i>Misc./Other</i>	
<i>Function</i>	<i>Cost Center</i>	<i>(100 OBJ)</i>	<i>(200 OBJ)</i>	<i>(400 OBJ)</i>	<i>(500 OBJ)</i>	<i>(600/700 OBJ)</i>	<i>(800/900 OBJ)</i>	<i>Total</i>
1100	Regular Instruction	3,941,099.14	1,368,871.05	105,923.81	180,507.19	87,388.12	2,054.44	5,685,843.75
1200	Special Instruction	529,008.30	223,327.62	533,664.68	6,542.30	0.00	0.00	1,292,542.90
1300	Vocational Instruction	108,669.18	33,071.37	16,504.17	30,795.64	65,102.40	75.00	254,217.76
1900	Other Instruction	470.00	0.00	2,795.00	0.00	0.00	0.00	3,265.00
2100	Pupil Support	432,998.80	162,264.17	157,204.58	8,960.71	0.00	0.00	761,428.26
2200	Instruct. Staff Support	128,875.79	65,634.77	72,219.57	34,188.44	8,881.14	28,954.40	338,754.11
2300	Bd. of Ed. Support	0.00	0.00	1,656.39	0.00	0.00	0.00	1,656.39
2400	Administrative Support	730,874.89	314,511.40	4,925.69	20,563.49	0.00	4,071.06	1,074,946.53
2500	Fiscal Services	99,257.09	40,621.71	781.17	3,282.00	0.00	105,358.42	249,300.39
2600	Support Serv - Business	0.00	0.00	1,931.18	0.00	0.00	0.00	1,931.18
2700	Maintenance	414,944.67	161,652.12	911,606.63	89,001.43	0.00	1,171.25	1,578,376.10
2800	Pupil Transportation	302,821.62	111,301.03	10,466.95	79,744.37	0.00	15,837.00	520,170.97
2900/3900	Other Op/Non Instruct'l	775.00	268.43	88,216.40	341.88	0.00	0.00	89,601.71
4100/4300	Academic Oriented	23,357.25	3,949.87	525.00	0.00	0.00	0.00	27,832.12
4500	Sport Activities	165,041.90	18,220.31	3,192.00	35,160.40	0.00	0.00	221,614.61
4600-7500	Co Curricular/Advances	6,575.19	92.00	0.00	179.99	42,340.00	11.25	49,198.43
Grand Total		6,884,768.82	2,503,785.85	1,911,613.22	489,267.84	203,711.66	157,532.82	12,150,680.21
Percent Spent		41%	39%	31%	38%	47%	31%	38%

Note: This report reflects fiscal year 2022 (July 1, 2021 through June 30, 2022) general operating fund (001) expenditures by category for the month of November (5/12 or 41.67%).

WCS - FY 2021 Investments	Maturity	Ave Yield	11/1/2021	Additions	Interest	(Withdrawals)	11/30/21
Star Ohio	NA	0.07%	\$9,475,754.61	1,733,128.61	\$571.11	(\$4,538,756.25)	\$6,670,698.08
J.P. Morgan Chase	NA	0.05%	37,580.87	53,000.00	1.12	(52,013.98)	38,568.01
First National Bank (ck)	NA	0.20%	2,477,839.80	13,768.34	435.98	(0.27)	2,492,043.85
Minster Bank	NA	0.05%	756,175.62	3,236,948.74	50.59	(2,849,523.60)	1,143,651.35
Minster Bank MMA	N/A	0.10%	2,367,279.18	-	207.55	0.00	2,367,486.73
Fifth Third Bank Safe	NA	0.05%	33,462.04	-	1.37	-	33,463.41
Subtotal: Bank Accounts			\$15,148,092.12	\$5,036,845.69	\$1,267.72	(\$7,440,294.10)	\$12,745,911.43
MB-CD-Ally BK Midvale UT CUSIP:02007GGD9	11/23/21	3.25%	100,000.00	-	-	(100,000.00)	-
MB-CD>Main Street Bank Corp. CUSIP:56034WAS0	2/1/22	2.95%	248,000.00	-	-	-	248,000.00
MB-CD:CIT Bank, NA CUSIP:12566LBU9	3/28/22	1.05%	248,000.00	-	-	-	248,000.00
MB-CD:Centerstate BK FLA, Winterhaven FL CUSIP:152010C3	3/30/22	1.40%	248,000.00	-	-	-	248,000.00
MB-CD:Sallie Mae BK: CUSIP: 7954506JR	4/15/22	1.30%	247,000.00	-	-	-	247,000.00
MB-CD-Bank of Baroda NY: CUSIP 06062Q3G7	4/18/22	2.20%	247,000.00	-	-	-	247,000.00
MB:Ally BK Sandy Utah CUSIP:02007G-KL-6	6/27/22	2.25%	50,000.00	-	-	-	50,000.00
MB-CD:First BK Highland PK, IL: CUSIP:319141GR6	6/28/22	2.05%	247,000.00	-	-	-	247,000.00
MB-CD:Discover BK Greenwood: CUSIP 2546725E4	7/6/22	2.20%	247,000.00	-	-	-	247,000.00
MB-CD:Barclays BK CUSIP 06740KKD8	7/12/22	2.20%	247,000.00	-	-	-	247,000.00
MB-CD:Goldman Sachs BK USA NY: CUSIP 38148PLK1	7/12/22	2.30%	247,000.00	-	-	-	247,000.00
MB-CD:BMW Bank of North America CUSIP:05580ASU9	10/11/22	1.85%	246,000.00	-	-	-	246,000.00
MB-CD:Security: Cleveland OH GO CUSIP:186343Q51	12/1/22	2.03%	134,683.75	-	-	-	134,683.75
Minster Bank CD	1/4/23	0.35%	248,000.00	-	-	-	248,000.00
MB-CD: Wells Fargo NATL BK CUSIP: 949495AQ8	1/17/23	1.90%	249,000.00	-	-	-	249,000.00
MB-CD: Valley Central Bank CUSIP:91944RAU2	1/17/23	1.70%	248,000.00	-	-	-	248,000.00
MB-CD: Texas Capital Bank, NA CUSIP:88224PLY3	2/7/23	1.70%	247,000.00	-	-	-	247,000.00
MB-CD: Bank LEUMI USA, NY, NY CUSIP: 063248KR8	3/31/23	1.45%	248,000.00	-	-	-	248,000.00
MB-CD:Synchrony BK Retail CUSIP: 87165FU05	4/13/23	2.95%	246,000.00	-	-	-	246,000.00
MB-CD:Security: Ohio St. GO Highway Cap Impt Bd CUSIP: 67752RH9	5/1/23	2.11%	54,339.50	-	-	-	54,339.50
ADS: Security: US Treasury Note CUSIP: 912828456	5/31/23	2.75%	526,828.13	-	-	-	526,828.13
MB-CD:Citibank NATL ASSN CUSIP: 17312QM48	6/6/23	3.25%	246,000.00	-	-	-	246,000.00
MB-UBS BK USA CUSIP: 90348JCW8	6/13/23	3.25%	246,000.00	-	-	-	246,000.00
MB-CD:Security: Ohio St. Higher Ed GO Ref Bds CUSIP:67752ME1	8/1/23	2.00%	82,282.50	-	-	-	82,282.50
CT: Wells Fargo CUSIP: 949763UE4	9/28/23	3.35%	250,000.00	-	-	-	250,000.00
MB-CD: National Cooperative Bank, N.A. CUSIP: 635573AK4	10/30/23	3.45%	247,000.00	-	-	-	247,000.00
MB-CD:Marlin Business BK CUSIP: 57116ATK4	1/16/24	1.70%	248,000.00	-	-	-	248,000.00
MB-CD:Bank Hapoalim BM New York CUSIP: 06251AW48	3/25/24	2.90%	248,000.00	-	-	-	248,000.00
MBS-CD:TIAA, FSB CUSIP: 87270LDV2	4/9/24	0.40%	248,000.00	-	-	-	248,000.00
MB-CD: Celtic BK: Salt Lake CUSIP:15118RUU9	4/17/24	1.35%	248,000.00	-	-	-	248,000.00
MB-CD: Morgan Stanley CUSIP: 61760AB73	5/16/24	2.65%	248,000.00	-	-	-	248,000.00
ADS: US Treasury Note CUSIP:912828XT2	5/31/24	2.00%	525,964.85	-	-	-	525,964.85
MB-CD: People's State Bank CUSIP:712515JX4	7/16/24	0.35%	247,000.00	-	-	-	247,000.00
ADS: FHLB CUSIP: 3130A2UW4	9/13/24	0.35%	325,666.20	-	-	-	325,666.20
MB-CD:Security: Ohio St Common Schs GO Ref Bd CUSIP:67752BV5	9/15/24	2.00%	84,607.50	-	-	-	84,607.50
MB-CD: Merrick Bank CUSIP: 59013KDM5	10/18/24	1.90%	248,000.00	-	-	-	248,000.00
MB-CD: Luana SVGS BK IOWA CUSIP:54910AIE7	10/23/24	0.30%	148,000.00	-	-	-	148,000.00
MB-CD: FHLB CUSIP: 3130AMGH9	12/27/24	0.50%	100,000.00	-	-	-	100,000.00
MBS-CD: Intercredit Bank, NA: CUSIP: 458657MA8	12/31/24	0.35%	246,000.00	-	-	-	246,000.00
MB-CD: Live Oak BKG CO CUSIP:538036HP2	1/20/25	1.85%	248,000.00	-	-	-	248,000.00
MB-CD: State Bank of India: CUSIP:856285SN2	1/30/25	1.90%	248,000.00	-	-	-	248,000.00
MB-CD: Raymond James BK NATL ASSOC St Petersburg FL: CUSIP:5472RBB6	2/14/25	1.75%	50,000.00	-	-	-	50,000.00
MB-CD:ENERBANK CUSIP: 29278TNF3	2/28/25	1.70%	166,000.00	-	-	-	166,000.00
5/3: FFCB CUSIP:3193EMTQ5	3/17/25	0.70%	250,000.00	-	-	-	250,000.00
MB-CD:Pappy Bank CUSIP: 73319FAF6	3/18/25	1.10%	52,000.00	-	-	-	52,000.00
MB-CD:Bank3 CUSIP:0665SLAK6	3/20/25	1.10%	248,000.00	-	-	-	248,000.00
MB-CD: American Express Natl Bk CUSIP:2589AB27	3/24/25	1.10%	100,000.00	-	-	-	100,000.00
MB-CD Axos Bk San Diego CUSIP:05465DAQ1	3/26/25	1.60%	248,000.00	-	-	-	248,000.00
MB-CD: BMO Harris Bank, NA CUSIP: 05600XAY6	3/28/25	0.50%	248,000.00	-	-	-	248,000.00
MB-CD: Pacific Enterprise CUSIP:694231AC5	3/31/20	1.15%	248,000.00	-	-	-	248,000.00
ADS-US Treasury CUSIP:912828ZL7	4/30/25	0.38%	297,888.28	-	-	-	297,888.28
ADS-US Treasury CUSIP:912828ZT0	5/31/25	0.25%	494,567.03	-	-	-	494,567.03
MB-CD: Enetbank USA Sell CUSIP: 29278TPQ7	6/19/25	0.70%	82,000.00	-	-	-	82,000.00
MB-CD: Morton CMNTY BK ILL CUSIP: 619165JH7	6/19/25	0.60%	166,000.00	-	-	-	166,000.00
MB-CD: First OKLA BK JENKS CUSIP:335857CB2	7/15/25	0.65%	248,000.00	-	-	-	248,000.00
MB-CD: Flagstar BK CUSIP:33847E3W5	7/22/25	0.60%	242,000.00	-	-	-	242,000.00
MB-CD: JPMorgan Chase BK NA CUSIP:48128UHS1	7/31/25	0.55%	248,000.00	-	-	-	248,000.00
MB-CD: 1st FINL BK USA DAKOTA DUNES, SD CUSIP:32022RNT0	8/19/25	0.45%	247,000.00	-	-	-	247,000.00
MB-CD: Northeast Community Bank CUSIP:964122AF5	8/20/25	0.45%	248,000.00	-	-	-	248,000.00
MB-CD: Texas Exchange Bank SSB Crowley CUSIP:88241TJN1	11/25/25	0.60%	248,000.00	-	-	-	248,000.00
ADS-CD: First Natl Bank of Amer East Lansing CUSIP: 32110YRS6	12/31/25	0.50%	248,000.00	-	-	-	248,000.00
5/3: FHLB CUSIP: 3130AKP75	1/26/26	0.25%	250,000.00	-	-	-	250,000.00
MBS-CD:BankUnited National Assoc CUSIP:066519QC6	1/22/26	0.55%	248,000.00	-	-	-	248,000.00
ADS-CD: Commercial Bank CUSIP: 20143PEH9	1/22/26	0.45%	248,000.00	-	-	-	248,000.00
ADS-CD: Medallion Bank CUSIP: 58404DJN2	1/27/26	0.45%	248,000.00	-	-	-	248,000.00
5/3: FHLB CUSIP: 3130AL3U6	2/24/26	0.25%	250,000.00	-	-	-	250,000.00
MBS-CD: US Alliance CUSIP: 90352RBR5	2/26/26	0.50%	246,000.00	-	-	-	246,000.00
5/3: Fed Farm Cred BKS Bond CUSIP:3130ALH72	3/10/26	0.38%	250,000.00	-	-	-	250,000.00
MBS-CD:Investors Community Bank CUSIP: 46147UUN8	3/31/26	0.75%	248,000.00	-	-	(248,000.00)	-
ADS- US Treasury CUSIP: 91282CBT7	3/31/26	0.75%	399,568.75	-	-	-	399,568.75
ADS- US Treasury CUSIP: 91282CBW0	4/30/26	0.75%	499,660.16	-	-	-	499,660.16
MB-CD: New York Community Bank CUSIP:649447LD0	7/1/26	0.85%	247,000.00	-	-	-	247,000.00
MB-CD: United Banker's Bank: CUSIP:909557JP6	8/17/26	1.00%	-	-	-	-	-
5/3: FHLB CUSIP: 3130ANN1	8/26/26	0.50%	250,000.00	-	-	-	250,000.00
ADS-CD: Capital One NA CUSIP:14042RG99	11/24/26	1.15%	-	248,000.00	-	-	248,000.00
Subtotal: MultiBank, 5/3, Cetera & ADS Financial Investments			17,320,056.65	248,000.00	-	(348,000.00)	17,220,056.65
Multi-Bank Securities: Cash acc't			\$0.00	\$348,000.00	17,920.29	(\$17,533.00)	\$348,387.29
5/3 Investments: Cash Account			\$0.00	\$0.00	-	\$0.00	\$0.00
Cetera: Minster Bank: Cash Account			\$6,975.64	\$0.00	711.35	-	\$7,686.99
ADS Financial: Cash Account			\$21,473.25	\$248,000.00	15,329.61	(\$248,000.00)	\$36,802.86
Grand Total			\$32,489,622.02	\$5,880,845.69	\$35,228.97	(\$8,053,827.10)	\$30,358,845.22

Fiscal Year: 2022

Ohio Department of Education
Office of Budget and School Funding
Statement of Settlement - Traditional School District
November #1 Payment

Name: Wapakoneta City

County: Auglaize

IRN: 044982

Description	USAS Code	Annual Amount	Year to Date Prior to Payment	Balance Prior to Payment	Bi-monthly Payment
State Support					
A - Foundation Formula	3110	16,221,677.37	5,407,225.79	10,814,451.58	675,903.22
Additional Aid Items					
B - Student Wellness and Success Funding**	3219	0.00	0.00	0.00	0.00
C - Preschool Special Education Funding	3110	252,065.08	84,021.69	168,043.39	10,502.72
D - Special Education Transportation	3110	32,938.02	10,979.36	21,958.66	1,372.42
E - Total Additional Aid Items	3110	285,003.10	95,001.05	190,002.05	11,875.14
F - Total Formula Funding Plus Additional Aid		16,506,680.47	5,502,226.84	11,004,453.63	687,778.36
Transfers					
G - Educational Service Center Transfer	****	-1,019,357.00	-339,839.17	-679,517.83	-42,469.86
H - Open Enrollment Adjustment - Positive	3110	1,174,096.80	391,365.60	782,731.20	48,920.70
Open Enrollment Adjustment - Negative	3110	-1,784,282.11	-594,760.72	-1,189,521.39	-74,345.09
I - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,805.20	-1,935.04	-3,870.16	-241.88
J - Total Transfers		-1,635,347.51	-545,169.33	-1,090,178.18	-68,136.13
Adjustments					
JV98 Excess Cost (SF-6) Positive	(Pos) 122X	0.00	0.00	0.00	0.00
JV99 Excess Cost (SF-6) Negative	(Neg) 474	0.00	0.00	0.00	0.00
JV50 Tuition (SF-14)	(Pos) 1221	49,962.11	49,962.11	0.00	0.00
JV51 Tuition (SF-14) Expenditure	(Neg) 471	-41,930.01	-2,466.47	-39,463.54	-2,466.47
JV52 Tuition (SF-14)	(Pos) 1223	30,225.85	30,225.85	0.00	0.00
JV53 Tuition (SF-14) Expenditure	(Neg) 475	-22,617.71	-1,330.45	-21,287.26	-1,330.45
JV09 College Credit Plus Deduction	479	-49,080.23	-13,385.52	-35,694.71	-2,230.92
JV02 FY2021 Final #2	3110	0.00	0.00	0.00	-8,929.71
JV71 Community School FTE Review	3110	0.00	0.00	0.00	3,010.14
Total Adjustments		-33,439.99	63,005.52	-96,445.51	-11,947.41
Total Payment Before Retirements		14,837,892.97	5,020,063.03	9,817,829.94	607,694.82
Retirement System					
School Employees Retirement	221	-611,232.00	-203,744.00	-407,488.00	-25,468.00
State Teachers Retirement	211	-2,110,416.00	-703,472.00	-1,406,944.00	-87,934.00
Total Retirements		-2,721,648.00	-907,216.00	-1,814,432.00	-113,402.00
Total Payment		12,116,244.97	4,112,847.03	8,003,397.94	494,292.82

Footnotes:

* Funds should be coded with the 3110 receipt code, except for Career-Technical Education and Economic Disadvantaged Funding components included in the total amount listed under Disclosure Items on the SFPR. The amounts of these items are to be receipted as 3219 and 3211, respectively. The annual allocations are equal to the final FY19 amounts, but the monthly estimated current distributions are estimates. Districts must ensure they have receipted the annual amount to the restricted revenue codes by the end of the fiscal year.

** To be deposited into Fund 467

**** See worksheets for coding

Disclosure Items:	Annual Allocation	Estimated Current Distribution
Career-Technical Education Component of Line A:	175,581.36	7,315.89

Economic Disadvantaged Component of Line A:

184,520.60

7,688.36

Fiscal Year: 2022

Ohio Department of Education
Office of Budget and School Funding
Statement of Settlement - Traditional School District
November #2 Payment

Name: Wapakoneta City

County: Auglaize

IRN: 044982

Description	USAS Code	Annual Amount	Year to Date Prior to Payment	Balance Prior to Payment	Bi-monthly Payment
State Support					
A - Foundation Formula	3110	16,221,677.37	6,083,129.01	10,138,548.36	675,903.23
Additional Aid Items					
B - Student Wellness and Success Funding**	3219	0.00	0.00	0.00	0.00
C - Preschool Special Education Funding	3110	252,065.08	94,524.41	157,540.67	10,502.71
D - Special Education Transportation	3110	32,938.02	12,351.78	20,586.24	1,372.42
E - Total Additional Aid Items	3110	285,003.10	106,876.19	178,126.91	11,875.13
F - Total Formula Funding Plus Additional Aid		16,506,680.47	6,190,005.20	10,316,675.27	687,778.36
Transfers					
G - Educational Service Center Transfer	****	-1,019,357.00	-382,309.03	-637,047.97	-42,469.86
H - Open Enrollment Adjustment - Positive	3110	1,174,096.80	440,286.30	733,810.50	48,920.70
Open Enrollment Adjustment - Negative	3110	-1,784,282.11	-669,105.81	-1,115,176.30	-74,345.09
I - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,805.20	-2,176.92	-3,628.28	-241.89
J - Total Transfers		-1,635,347.51	-613,305.46	-1,022,042.05	-68,136.14
Adjustments					
JV98 Excess Cost (SF-6) Positive	(Pos) 122X	0.00	0.00	0.00	0.00
JV99 Excess Cost (SF-6) Negative	(Neg) 474	0.00	0.00	0.00	0.00
JV50 Tuition (SF-14)	(Pos) 1221	49,962.11	49,962.11	0.00	0.00
JV51 Tuition (SF-14) Expenditure	(Neg) 471	-41,930.01	-4,932.94	-36,997.07	-2,466.47
JV52 Tuition (SF-14)	(Pos) 1223	30,225.85	30,225.85	0.00	0.00
JV53 Tuition (SF-14) Expenditure	(Neg) 475	-22,617.71	-2,660.90	-19,956.81	-1,330.45
JV09 College Credit Plus Deduction	479	-49,080.23	-15,616.44	-33,463.79	-2,230.92
Total Adjustments		-33,439.99	56,977.68	-90,417.67	-6,027.84
Total Payment Before Retirements		14,837,892.97	5,633,677.42	9,204,215.55	613,614.38
Retirement System					
School Employees Retirement	221	-611,232.00	-229,212.00	-382,020.00	-25,468.00
State Teachers Retirement	211	-2,110,416.00	-791,406.00	-1,319,010.00	-87,934.00
Total Retirements		-2,721,648.00	-1,020,618.00	-1,701,030.00	-113,402.00
Total Payment		12,116,244.97	4,613,059.42	7,503,185.55	500,212.38

Footnotes:

* Funds should be coded with the 3110 receipt code, except for Career-Technical Education and Economic Disadvantaged Funding components included in the total amount listed under Disclosure Items on the SFPR. The amounts of these items are to be receipted as 3219 and 3211, respectively. The annual allocations are equal to the final FY19 amounts, but the monthly estimated current distributions are estimates. Districts must ensure they have receipted the annual amount to the restricted revenue codes by the end of the fiscal year.

** To be deposited into Fund 467

**** See worksheets for coding

Disclosure Items:	Annual Allocation	Estimated Current Distribution
Career-Technical Education Component of Line A:	175,581.36	7,315.89
Economic Disadvantaged Component of Line A:	184,520.60	7,688.36