

Treasurer's Notes

June 29, 2021

Financial Reports for the Month of May 2021

The following are explanations of significant variances noted when comparing fiscal year-to-date activity through May 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 increased \$83,521 or 20.37%. The increase is due to additional infrastructure being installed throughout the school district by public utility companies.
- Capital Outlay decreased \$560,599 or 93.95%. The District paid for its share of the under carriage bus wash system that was funded by the BWC safety grant from the General Fund in July 2019, which was \$45,199. A similar grant was not received for FY 21, thus no expenses made. The District also spent \$11,115 on new risers for choir in FY 20 and \$29,701 more on desktop computers and Lenovo Thinkpads for the middle school and high school than in FY 21, and \$187,967 on the restroom/concession stand project at the football field in FY 20. The remaining decrease is due to the purchase of Chromebooks from the ESSER funds in FY 21 versus using general fund money.
- Other Objects/Uses decreased \$172,267 or 35.16%, which is due to the annual transfer-out to the severance fund and permanent improvement fund being made in FY 20, but not in FY 21 due to the decrease in funding from the State as a result of COVID.

The remaining revenue and expenditure accounts do not have insignificant variances. Overall General Fund fiscal year 2021 revenues and expenditures are \$253,567 and \$55,333 more, respectively, than fiscal year 2020.

Approval of New Fund

The District received the third round of ESSER Fund allocations, therefore fund 507-9322 will be created to account for the activity of this grant.

Permanent Appropriation Modifications

ESSER II Federal Grant (Fund 507-9222) - (\$9,126.05)

ARP ESSER III Federal Grant (Fund 507-9322) - \$325,332.79

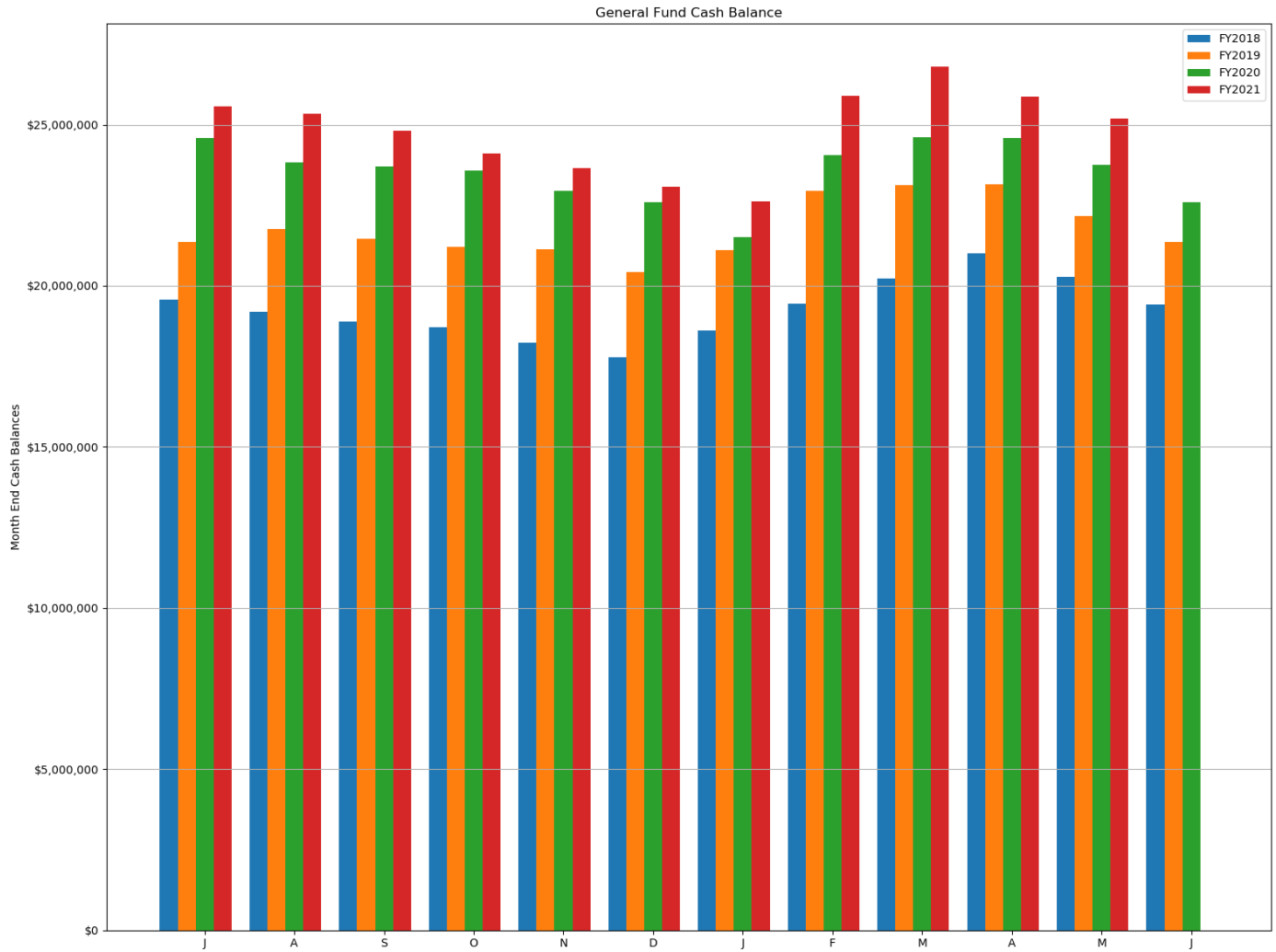
The ESSER II allocations were decreased by \$9,126.05, therefore appropriations are being reduced. The ARP ESSER III Federal Grant allocations have been loaded into the CCIP. The District has already spent \$22,000 of this grant in FY 21 and will be creating a purchase order for \$303,332.79 for Smart Boards and projectors prior to June 30th in order to get the sale price. An advance from the General Fund to Fund 507-9322 in the amount of \$325,332.79 will be requested this fiscal year in order to cover the negative fund balance at June 30th since a drawdown request cannot be made yet through ODE.

Wapakoneta City Schools: General Operating Fund Cash Flow Report as of: 5/31/21

Revenues	Fiscal Yr: 2017 7/2016-6/2017	Fiscal Yr: 2018 7/2017-6/2018	Fiscal Yr: 2019 7/2018-6/2019	Fiscal Yr: 2020 7/2019-6/2020	Fiscal Yr: 2019 May 2019	Fiscal Yr: 2020 May 2020	Fiscal Yr: 2021 May 2021
Property Tax (Real)	\$6,716,258	\$6,808,920	\$6,834,329	\$6,913,844	\$6,834,329	\$6,913,844	\$7,265,134
Public Utility Personal Property Tax	\$436,322	\$445,166	\$430,417	\$410,102	\$430,417	\$410,102	\$493,623
Income Tax	\$2,210,326	\$2,287,178	\$2,425,671	\$2,533,682	\$2,425,671	\$2,533,682	\$2,449,128
Unrestricted State	\$17,259,443	\$17,334,165	\$17,424,319	\$16,727,601	\$15,848,582	\$15,540,515	\$15,568,516
Restricted State Aid	\$336,959	\$306,255	\$385,345	\$390,237	\$329,315	\$330,098	\$330,093
SFSF-Restricted Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax Allocation	\$976,602	\$975,204	\$977,277	\$980,072	\$977,277	\$980,072	\$1,014,517
All Other Operating Rev	\$1,858,068	\$2,014,656	\$2,294,702	\$2,608,122	\$2,118,439	\$2,448,615	\$2,289,486
Total Revenue	\$29,793,978	\$30,171,544	\$30,772,060	\$30,563,660	\$28,964,030	\$29,156,928	\$29,410,495
Expenditures	Fiscal Yr: 2017 (2016-2017)	Fiscal Yr: 2018 (2017-2018)	Fiscal Yr: 2019 (2018-2019)	Fiscal Yr: 2020 (2019-2020)	Fiscal Yr: 2019 May 2019	Fiscal Yr: 2020 May 2020	Fiscal Yr: 2021 May 2021
Personnel Services	\$13,080,801	\$13,412,127	\$14,553,432	\$15,099,903	\$13,295,186	\$13,895,939	\$14,208,293
Employees Benefits	\$5,018,455	\$5,283,822	\$5,531,783	\$5,710,903	\$5,098,839	\$5,192,785	\$5,505,848
Purchased Services	\$6,188,438	\$6,528,879	\$6,518,406	\$6,399,872	\$5,717,382	\$5,682,049	\$5,838,736
Supplies/Materials	\$869,628	\$1,065,354	\$1,081,510	\$968,779	\$1,009,126	\$896,341	\$902,435
Capital Outlay	\$291,333	\$368,746	\$618,853	\$596,712	\$543,349	\$596,712	\$36,113
Other Objects/Uses	\$474,428	\$431,780	\$480,649	\$541,092	\$477,636	\$489,987	\$317,720
Total Expenditures	\$25,923,083	\$27,090,708	\$28,784,633	\$29,317,261	\$26,141,518	\$26,753,813	\$26,809,146
Rev. Over/(Under) Exp.	\$3,870,895	\$3,080,836	\$1,987,427	\$1,246,399	\$2,822,512	\$2,403,115	\$2,601,349
Beginning Balance	\$12,420,558	\$16,291,458	\$19,372,294	\$21,359,722	\$19,372,294	\$21,359,722	\$22,606,116
Ending Balance	\$16,291,453	\$19,372,294	\$21,359,721	\$22,606,121	\$22,194,806	\$23,762,837	\$25,207,466

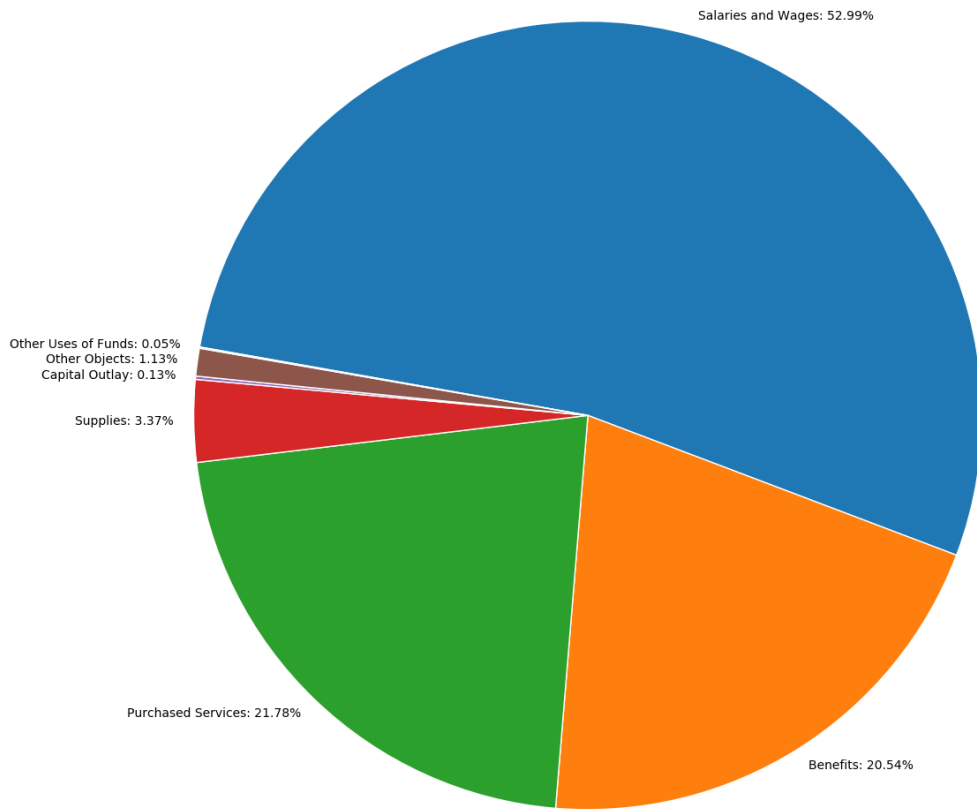
Note: General fund fiscal year 2021 revenues are \$253,567 more than fiscal year 2020; fiscal year 2021 expenditures are \$55,333 more than fiscal year 2020; May 2021 ending general fund balance is \$1,444,629 more than May 2021. The school district continues to monitor finances in order to make necessary decisions to balance the budget.

Wapakoneta City Schools



Wapakoneta City Schools

General Fund Expenditures: July - May FY2021



WCS - FY 2021 Investments	Maturity	Ave Yield	5/1/2021	Additions	Interest	(Withdrawals)	5/31/2021
Star Ohio	NA	0.08%	\$13,136,041.03	1,242,859.54	\$686.58	(\$4,908,756.25)	\$9,470,830.90
J.P. Morgan Chase	NA	0.05%	36,920.97	93,000.00	0.98	(92,759.93)	37,162.02
First National Bank (ck)	NA	0.25%	1,433,179.37	8,841.67	275.71	(0.16)	1,442,296.59
Minster Bank	NA	0.05%	765,291.54	5,401,905.17	61.05	(5,292,403.14)	874,854.62
Minster Bank MMA	N/A	0.10%	2,866,092.22	500,000.00	188.37	(1,000,000.00)	2,366,280.59
Fifth Third Bank Safe	NA	0.10%	31,440.74	250,000.00	16.36	0.00	281,457.10
Subtotal: Bank Accounts			\$18,268,965.87	\$7,496,606.38	\$1,229.05	#####	\$14,472,881.82
MB. CD. First Business BK Madison WIS CUSIP: 31938Q54	6/24/21	1.50%	247,000.00	-	-	-	247,000.00
MB. CD. BAR HBR Bank CUSIP: 066851-WU-6	6/28/21	2.05%	100,000.00	-	-	-	100,000.00
MB. CD. Bankers BK Madison WI. CUSIP: 06610RAQ2	7/14/21	1.90%	247,000.00	-	-	-	247,000.00
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: 12556LBU9	3/28/22	1.05%	248,000.00	-	-	-	248,000.00
MB. CD. Centerstate BK FLA. Winterhaven FL CUSIP: 15201QCX3	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: 06020Q3G7	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: 319141GP6	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: 06740KKD6	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. BMW Bank of North America CUSIP: 05580ASU9	10/11/22	1.85%	246,000.00	-	-	-	246,000.00
MB. Security. Cleveland OH GO CUSIP: 186343Q51	12/1/22	2.03%	134,683.75	-	-	-	134,683.75
Minster Bank CD	1/14/23	0.35%	248,000.00	-	-	-	248,000.00
MB. CD. Wells Fargo NATL BK CUSIP: 949495AQ6	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%	248,000.00	-	-	-	248,000.00
MB. Security. Ohio St. GO Highway Cap Impt Bnd CUSIP: 677522RH9	5/1/23	2.11%	54,339.50	-	-	-	54,339.50
ADS. Security. US Treasury Note CUSIP: 9128294S6	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. Security. Ohio St. Higher Ed GO Ref Bds CUSIP: 677522ME1	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. National Cooperative Bank. N.A. CUSIP: 636573AK4	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. 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. Celtic Bk. Salt Lake CUSIP: 15118RUU9	4/17/24	1.35%	248,000.00	-	-	-	248,000.00
MB. 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
ADS. FHLB CUSIP: 3130A2UW4	9/13/24	0.35%	325,666.20	-	-	-	325,666.20
MB. Security. Ohio St. Common Schs GO Ref Bnd CUSIP: 677522BV5	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: 549104TE7	10/23/24	0.30%	148,000.00	-	-	-	148,000.00
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. State Bank of India. CUSIP: 86285SN2	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: 29278TNN3	2/28/25	1.70%	166,000.00	-	-	-	166,000.00
5/3. FFCB CUSIP: 3133EMTQ5	3/17/25	0.70%	250,000.00	-	-	-	250,000.00
MB. CD. Poppy Bank CUSIP: 73319FAF6	3/18/25	1.10%	52,000.00	-	-	-	52,000.00
MB. CD. Bank3 CUSIP: 06653LAK6	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. Enerbank USA Salt 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: 48128UH51	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: 664122AF5	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: 066519QC8	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
Subtotal: MultiBank, 5/3, Cetera & ADS							
Financial Investments			15,023,036.48	2,047,020.17	-	-	17,070,056.65
Multi-Bank Securities: Cash acc't			\$4,636.37	\$0.00	12,807.80	(\$14,013.00)	\$3,431.17
5/3 Investments: Cash Account			\$0.00	\$0.00	-	\$0.00	\$0.00
Cetera: Minster Bank: Cash Account			\$2,776.46	\$0.00	688.38	-	\$3,464.84
ADS Financial: Cash Account			\$1,521.25	\$2,058,515.25	(11,206.31)	(\$2,047,020.17)	\$1,810.02
Grand Total			#####	\$11,602,141.80	\$3,518.92	#####	\$31,551,644.50

WCS: Permanent Improvement (PI) & Facilities Maintenance Funds Report

5/31/2021	<i>PI: Income Tax (003-9896)</i>	<i>PI: Turf Replace/ Enhance (003-9209)</i>	<i>PI: Athletics Support (Pepsi) (003-9920)</i>	<i>Facilities Maintenance (034-9208)</i>
FY'21 Beginning Balance	\$581,511	\$24,058	\$7,582	\$256,785
FY'21 Receipts	\$1,213,461	\$22,843	\$5,827	\$208,000
FY'21 Expenditures	\$863,212	\$3,500	\$5,582	\$99,593
FY'21 Ending Balance	\$931,759	\$43,401	\$7,827	\$365,192
FY'20 Beginning Balance	\$574,838	\$253,392	\$15,716	\$520,384
FY'20 Receipts	\$1,328,693	\$24,058	\$9,437	\$272,355
FY'20 Expenditures	\$1,322,019	\$253,392	\$17,571	\$535,955
FY'20 Ending Balance	\$581,511	\$24,058	\$7,582	\$256,785
FY'19 Beginning Balance	\$513,106	\$226,417	\$8,710	\$407,676
FY'19 Receipts	\$1,274,969	\$26,975	\$8,343	\$341,540
FY'19 Expenditures	\$1,213,237	\$0	\$1,337	\$228,831
FY'19 Ending Balance	\$574,838	\$253,392	\$15,716	\$520,384
FY'18 Beginning Balance	\$461,910	\$201,399	\$20,667	\$455,525
FY'18 Receipts	\$1,144,969	\$32,017	\$3,818	\$208,000
FY'18 Expenditures	\$1,093,774	\$7,000	\$15,775	\$255,849
FY'18 Ending Balance	\$513,106	\$226,416	\$8,710	\$407,676
FY'17 Beginning Balance	\$504,046	\$170,607	\$7,409	\$452,481
FY'17 Receipts	\$1,092,819	\$34,292	\$17,437	\$274,770
FY'17 Expenditures	\$1,134,955	\$3,500	\$4,178	\$271,726
FY'17 Ending Balance	\$461,910	\$201,399	\$20,667	\$455,525
FY'16 Beginning Balance	\$504,859	\$151,031	\$10,391	\$531,523
FY'16 Receipts	\$1,073,777	\$23,026	\$3,000	\$274,770
FY'16 Expenditures	\$1,074,590	\$3,450	\$5,982	\$353,812
FY'16 Ending Balance	\$504,046	\$170,607	\$7,409	\$452,481

Note: 1) Revenue: PI Income Tax is .25%; PI 1-Mill levy expired FY'08; PI Pepsi athletic donations obligation is \$9,000 per year, expired in FY '14.

Note: 2) Per Bd Res # 60-09 & 61-09 \$20,000 to be deposited to the PI Turf Replace/Enhance. Per Bd Res #'s 192-07 & 24-12 \$208,000 shall be deposited to the 034 maintenance fund from PI Income tax collections, for at least 23 years (FY'08 through FY'30) for the purpose of maintaining the buildings renovated and newly constructed buildings under the OSFC project.

Detailed Expenditures PI Report - May 2021	Amount
Grandstand Principle and Interest Payments	\$53,351
Noble, Montague & Moul, Inc.: Metzger Land Purchase	\$97,125
Total Expenditures	\$150,476

Fiscal Year: 2021

Ohio Department of Education
Office of Budget and School Funding
Statement of Settlement - Traditional School District
May #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	16,727,590.08	13,939,658.40	2,787,931.68	696,982.92
Additional Aid Items					
B - Student Wellness and Success Funding**	3219	807,566.84	807,566.84	0.00	0.00
C - Enrollment Growth Funding	3110	0.00	0.00	0.00	0.00
D - Preschool Special Education Funding	3110	245,207.70	204,278.09	40,929.61	10,278.65
E - Special Education Transportation	3110	30,288.24	26,978.95	3,309.29	827.32
F - Total Additional Aid Items	3110	1,083,062.78	1,038,823.88	44,238.90	11,105.97
G - Total Formula Funding Plus Additional Aid		17,810,652.86	14,978,482.28	2,832,170.58	708,088.89
Transfers					
H - Educational Service Center Transfer	****	-919,552.00	-766,303.82	-153,248.18	-38,312.04
I - Open Enrollment Adjustment - Positive	1227	1,170,249.79	971,331.52	198,918.27	52,637.05
Open Enrollment Adjustment - Negative	477	-1,782,178.06	-1,471,066.20	-311,111.86	-77,777.96
J - Community School Transfer	478	-426,849.11	-346,455.85	-80,393.26	-20,098.31
K - STEM School Transfer	****	0.00	0.00	0.00	0.00
L - Scholarship Transfer	****	-67,125.99	-54,683.46	-12,442.53	-3,110.63
M - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,811.88	-5,808.30	-3.58	-0.90
N - Total Transfers		-2,031,267.25	-1,672,986.11	-358,281.14	-86,662.79
Adjustments					
JV98 Excess Cost (SF-6) Positive	(Pos) 122X	135,658.95	135,658.95	0.00	0.00
JV99 Excess Cost (SF-6) Negative	(Neg) 474	-192,876.11	-106,921.96	-85,954.15	-21,488.54
JV50 Tuition (SF-14)	(Pos) 1221	72,400.42	72,400.42	0.00	0.00
JV51 Tuition (SF-14) Expenditure	(Neg) 471	-55,652.69	-32,317.77	-23,334.92	-5,833.73
JV52 Tuition (SF-14)	(Pos) 1223	50,565.90	50,565.90	0.00	0.00
JV53 Tuition (SF-14) Expenditure	(Neg) 475	-32,939.17	-20,507.39	-12,431.78	-3,107.94
JV09 College Credit Plus Deduction	479	-67,348.75	-46,415.49	-20,933.26	-5,233.32
Total Adjustments		-90,191.45	52,462.66	-142,654.11	-35,663.53
Total Payment Before Retirements		15,689,194.16	13,357,958.83	2,331,235.33	585,762.57
Retirement System					
School Employees Retirement	221	-603,264.00	-502,720.00	-100,544.00	-25,136.00
State Teachers Retirement	211	-1,912,536.00	-1,593,780.00	-318,756.00	-79,689.00
Total Retirements		-2,515,800.00	-2,096,500.00	-419,300.00	-104,825.00
Total Payment		13,173,394.16	11,261,458.83	1,911,935.33	480,937.57

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

Ohio Department of Education
Office of Budget and School Funding
Statement of Settlement - Traditional School District
May #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	16,727,590.08	14,636,641.32	2,090,948.76	696,982.92
Additional Aid Items					
B - Student Wellness and Success Funding**	3219	807,566.84	807,566.84	0.00	0.00
C - Enrollment Growth Funding	3110	0.00	0.00	0.00	0.00
D - Preschool Special Education Funding	3110	244,419.88	214,556.74	29,863.14	9,954.38
E - Special Education Transportation	3110	30,288.24	27,806.27	2,481.97	827.32
F - Total Additional Aid Items	3110	1,082,274.96	1,049,929.85	32,345.11	10,781.70
G - Total Formula Funding Plus Additional Aid		17,809,865.04	15,686,571.17	2,123,293.87	707,764.62
Transfers					
H - Educational Service Center Transfer	****	-919,552.00	-804,615.86	-114,936.14	-38,312.05
I - Open Enrollment Adjustment - Positive	1227	1,170,323.07	1,023,968.57	146,354.50	48,827.58
Open Enrollment Adjustment - Negative	477	-1,784,947.26	-1,548,844.16	-236,103.10	-78,701.03
J - Community School Transfer	478	-423,802.23	-366,554.16	-57,248.07	-19,082.69
K - STEM School Transfer	****	0.00	0.00	0.00	0.00
L - Scholarship Transfer	****	-67,125.99	-57,794.09	-9,331.90	-3,110.63
M - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,811.88	-5,809.20	-2.68	-0.89
N - Total Transfers		-2,030,916.29	-1,759,648.90	-271,267.39	-90,379.71
Adjustments					
JV98 Excess Cost (SF-6) Positive	(Pos) 122X	135,658.95	135,658.95	0.00	0.00
JV99 Excess Cost (SF-6) Negative	(Neg) 474	-192,876.11	-128,410.50	-64,465.61	-21,488.54
JV50 Tuition (SF-14)	(Pos) 1221	72,575.39	72,400.42	174.97	174.97
JV51 Tuition (SF-14) Expenditure	(Neg) 471	-55,655.68	-38,151.50	-17,504.18	-5,834.73
JV52 Tuition (SF-14)	(Pos) 1223	50,728.92	50,565.90	163.02	163.02
JV53 Tuition (SF-14) Expenditure	(Neg) 475	-32,912.83	-23,615.33	-9,297.50	-3,099.17
JV09 College Credit Plus Deduction	479	-67,348.75	-51,648.81	-15,699.94	-5,233.31
Total Adjustments		-89,830.11	16,799.13	-106,629.24	-35,317.76
Total Payment Before Retirements		15,689,118.64	13,943,721.40	1,745,397.24	582,067.15
Retirement System					
School Employees Retirement	221	-603,264.00	-527,856.00	-75,408.00	-25,136.00
State Teachers Retirement	211	-1,912,536.00	-1,673,469.00	-239,067.00	-79,689.00
Total Retirements		-2,515,800.00	-2,201,325.00	-314,475.00	-104,825.00
Total Payment		13,173,318.64	11,742,396.40	1,430,922.24	477,242.15

Footnotes:

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