

Treasurer's Notes

April 27, 2021

Financial Reports for the Month of March 2021

The following are explanations of significant variances noted when comparing fiscal year-to-date activity through March 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 \$126,511 or 30.85%. The increase is due to additional infrastructure being installed throughout the school district by public utility companies.
- All other operating revenue decreased \$150,155 or 7.15% due to a \$209,868 decrease in interest earnings from the economic slowdown, a \$9,967 decrease in school fee collections since no in-person Back to School Celebrations were held this year, a \$10,088 decrease in preschool receipts due to a decrease in the number of days attended, an insurance payment of \$25,950 for the MS gym floor repair, and a refund from the ESC in the amount of \$276,661, which was not received in FY 21. These are offset by \$226,661 more in BWC dividends in FY 21 than in FY20, additional excess cost payments of \$31,668, an increase in open enrollment of \$24,131, a return of advance of \$49,347 in FY 21 for advances made in FY 20 to the Bus Purchase Fund and the ESSER Grant Fund, and the District's first Tax Increment Financing payment of \$50,610 from the Pratt abatement.
- Personnel services decreased \$403,194 or 3.45%. The decrease is due to the timing of the three pay months. There were three pays in January 2020, but only two in January 2021. The three pay month for 2021 does not occur until April. Therefore, the decrease is reasonable at this time, even though there was base increase given to all staff for this fiscal year.
- Supplies and Materials decreased \$72,684 or 9.11%. The District has spent \$113,768 more in computer supplies district-wide in FY 21 due to the purchase of networking hardware from Laketec for the E-rate program (\$99,162) and other various computer supply needs. The increase in this line item is offset by a general decrease in spending for classroom supplies at each building from FY 20 to FY 21 in the amount of \$36,530, classroom furniture of \$60,945, building supplies of \$32,114, and bus fuel of \$49,635, which accounts for the overall decrease in supplies and materials. The bus fuel decrease is due to a May 2019 invoice not being paid until July 2019 in FY 20 causing 9 payments from July-March in FY 20. There have only been 8 payments in FY 21. There is also a decrease in fuel usage. The decrease in classroom furniture from FY 20 to FY 21 is due to the purchase of cafeteria tables at both the middle school and high school during FY 20 as well as psychologist office furniture.
- Capital Outlay decreased \$542,752 or 93.38%. 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 \$176,526 or 36.74%, 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 \$114,331 more and \$843,604 less, respectively, than fiscal year 2020.

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
2101755	75619	Turner-Green, LLC	\$4,800	FFA Corn/Soybean Seed	2/23/21	3/1/21

Permanent Appropriation Modification

Wapakoneta Area Community Foundation Grant Fund (019-9220) - \$5,000
WHS: MMGW Mini Grant (019-9020) - \$52.23

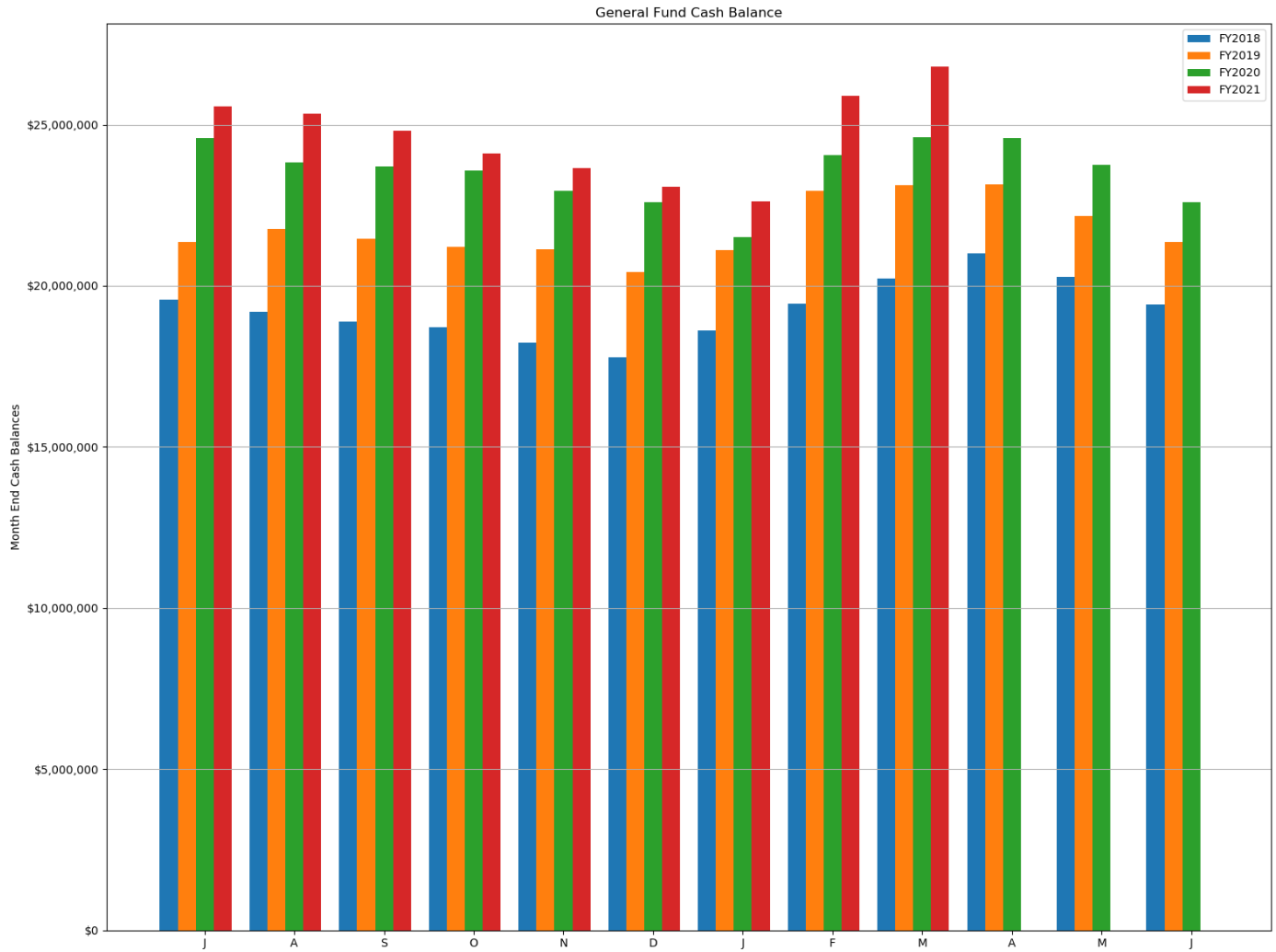
The increase is due to the receipt of \$5,000 from the Ty Garrett Miller Memorial Fund for the lights at the soccer stadium and a carryover balance from FY 20 for the MMGW Mini Grant.

Wapakoneta City Schools: General Operating Fund Cash Flow Report as of: 3/31/21

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 March 2019	Fiscal Yr: 2020 March 2020	Fiscal Yr: 2021 March 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	\$536,613
Income Tax	\$2,210,326	\$2,287,178	\$2,425,671	\$2,533,682	\$1,842,361	\$1,922,408	\$1,806,812
Unrestricted State	\$17,259,443	\$17,334,165	\$17,424,319	\$16,727,601	\$13,055,327	\$12,907,757	\$12,775,600
Restricted State Aid	\$336,959	\$306,255	\$385,345	\$390,237	\$270,343	\$270,082	\$270,076
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	\$1,721,593	\$2,099,157	\$1,949,002
Total Revenue	\$29,793,978	\$30,171,544	\$30,772,060	\$30,563,660	\$25,131,647	\$25,503,422	\$25,617,753
Expenditures	Fiscal Yr: 2017 (2016-2017)	Fiscal Yr: 2018 (2017-2018)	Fiscal Yr: 2019 (2018-2019)	Fiscal Yr: 2020 (2019-2020)	Fiscal Yr: 2019 March 2019	Fiscal Yr: 2020 March 2020	Fiscal Yr: 2021 March 2021
Personnel Services	\$13,080,801	\$13,412,127	\$14,553,432	\$15,099,903	\$11,071,995	\$11,682,013	\$11,278,819
Employees Benefits	\$5,018,455	\$5,283,822	\$5,531,783	\$5,710,903	\$4,245,715	\$4,284,026	\$4,572,882
Purchased Services	\$6,188,438	\$6,528,879	\$6,518,406	\$6,399,872	\$4,493,820	\$4,428,839	\$4,491,534
Supplies/Materials	\$869,628	\$1,065,354	\$1,081,510	\$968,779	\$760,983	\$797,895	\$725,211
Capital Outlay	\$291,333	\$368,746	\$618,853	\$596,712	\$331,076	\$581,248	\$38,496
Other Objects/Uses	\$474,428	\$431,780	\$480,649	\$541,092	\$462,738	\$480,473	\$303,947
Total Expenditures	\$25,923,083	\$27,090,708	\$28,784,633	\$29,317,261	\$21,366,327	\$22,254,494	\$21,410,890
Rev. Over/(Under) Exp.	\$3,870,895	\$3,080,836	\$1,987,427	\$1,246,399	\$3,765,320	\$3,248,928	\$4,206,863
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	\$23,137,614	\$24,608,650	\$26,812,980

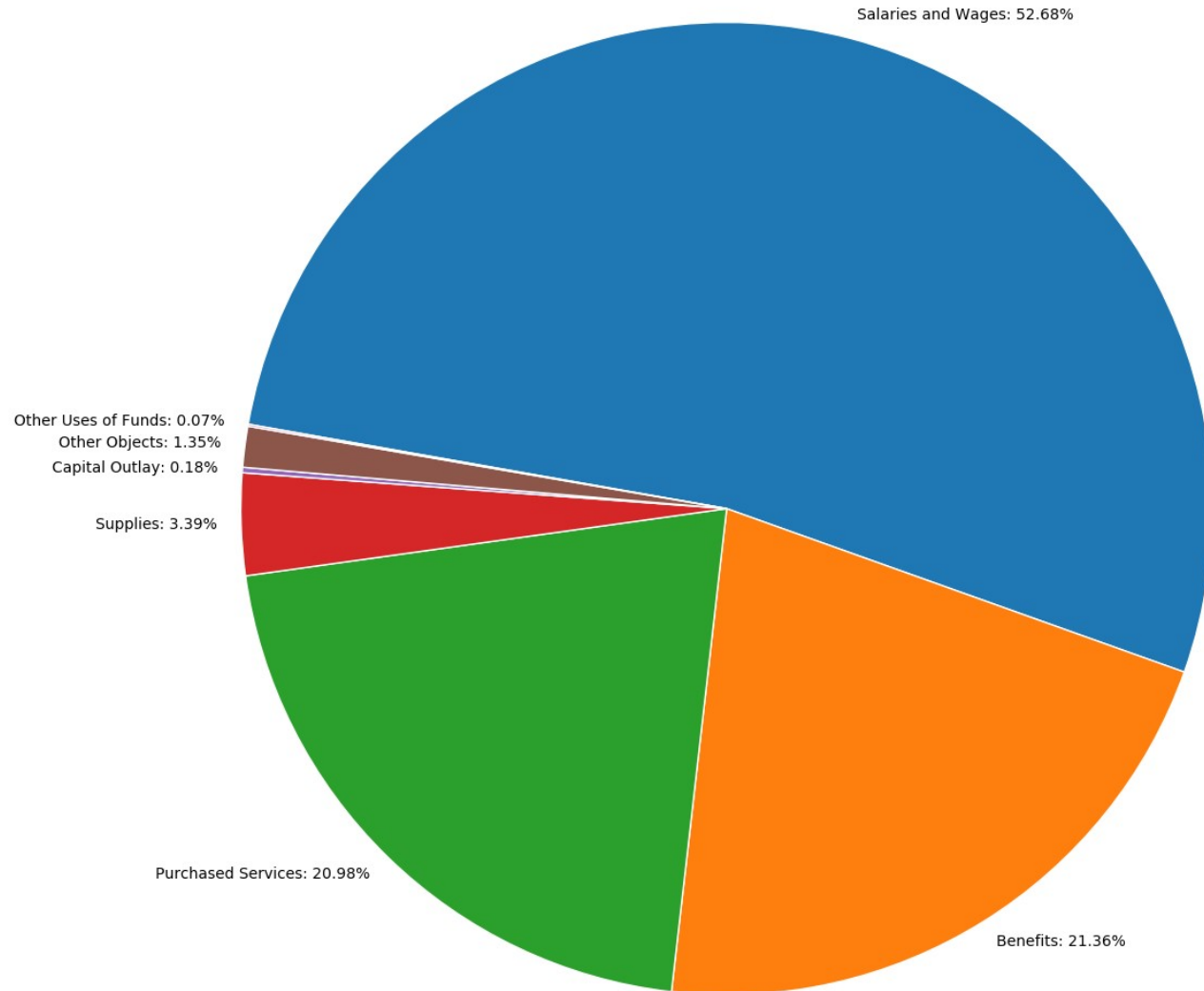
Note: General fund fiscal year 2021 revenues are \$114,331 more than fiscal year 2020; fiscal year 2021 expenditures are \$843,604 less than fiscal year 2020; March 2021 ending general fund balance is \$2,204,330 more than March 2021. The school district continues to monitor finances in order to make necessary decisions to balance the budget.

Wapakoneta City Schools



Wapakoneta City Schools

General Fund Expenditures: July - March FY2021



WCS - FY 2021 Investments	Maturity	Ave Yield	3/1/2021	Additions	Interest	(Withdrawals)	3/31/2021
Star Ohio	NA	0.07%	\$11,587,762.87	1,885,672.78	\$831.43	(\$42,000.00)	\$13,432,267.08
StarPlus	NA	0.01%	72.38		0.00	(72.38)	0.00
J.P. Morgan Chase	NA	0.05%	33,274.22	44,634.93	1.04	(41,445.35)	36,464.84
First National Bank (ck)	NA	0.25%	1,408,888.58	12,603.52	319.83	0.00	1,421,811.93
Minster Bank	NA	0.05%	3,454,420.62	2,139,031.25	110.10	(3,855,895.36)	1,737,666.61
Minster Bank MMA	N/A	0.10%	1,615,666.06	750,000.00	205.67		2,365,871.73
Fifth Third Bank Safe	NA	0.10%	231,428.51	300,000.00	9.65	(500,000.00)	31,438.16
Subtotal: Bank Accounts			\$18,331,513.24	\$5,131,942.48	\$1,477.72	(\$4,439,413.09)	\$19,025,520.35
MB-CD-Oriental BK CUSIP: 90346JCW8	3/18/21	2.65%	248,000.00	-	-	(248,000.00)	-
MB-CD-Flushing Bk NY CUSIP:3438TACK5	3/29/21	2.70%	246,000.00	-	-	(246,000.00)	-
MB-CD-First Business BK Madison WIS CUSIP: 3198QSS4	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 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:319141GP6	6/28/22	2.05%	247,000.00	-	-	-	247,000.00
MB-CD-Discover BK Greenwood: CUSIP 25407ZSE4	7/6/22	2.20%	247,000.00	-	-	-	247,000.00
MB-CD-Bardays 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- 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	1/4/23	0.35%	248,000.00	-	-	-	248,000.00
MB-CD: Wells Fargo NATL BK CUSIP: 94949SAQ8	1/17/23	1.90%	249,000.00	-	-	-	249,000.00
MB-CD: Valley Central Bank CUSIP:91944RAL2	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: 87165FUG5	4/13/23	2.95%	246,000.00	-	-	-	246,000.00
MB- Security: Ohio St. GO Highway Cap Impt Bd CUSIP: 677522RH9	5/1/23	2.11%	54,339.50	-	-	-	54,339.50
MB-CD-Citibank NATL ASSN CUSIP: 17312QMA8	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
MB- Nicolet National Bank CUSIP:654062JG4	9/27/23	1.10%	248,000.00	-	-	(248,000.00)	-
CT: Wells Fargo CUSIP: 949763UE4	9/28/23	3.35%	250,000.00	-	-	-	250,000.00
MB- 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- Bank Hapoalim BM New York CUSIP: 05251AW49	3/25/24	2.90%	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
MB- Security: Ohio St Common Schs GO Ref Bd 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: 458657MAS	12/31/24	0.35%	-	246,000.00	-	-	246,000.00
MB-CD- Live Oak BKG CO CUSIP:538038HP2	1/20/25	1.85%	248,000.00	-	-	-	248,000.00
MB- State Bank of India: CUSIP:656285SN2	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: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
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:46128UHS1	7/31/25	0.55%	248,000.00	-	-	-	248,000.00
MB- CD: 1st FINE 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:88241JN1	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: 3130AL3U8	2/24/26	0.25%	250,000.00	-	-	-	250,000.00
MBS- CD: USAliance 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
Subtotal: MultiBank, 5/3, Cetera & ADS Financial Investments			13,499,913.25	994,000.00	-	(742,000.00)	13,751,913.25
Multi-Bank Securities: Cash acc't			\$2,169.73	\$742,000.00	19,213.05	(\$511,625.76)	\$251,757.02
5/3 Investments: Cash Account			\$0.00	\$250,000.00	-	(\$250,000.00)	\$0.00
Cetera: Minster Bank: Cash Account			\$711.37	\$0.00	1,353.77	\$0.00	\$2,065.14
ADS Financial: Cash Account			\$295.95	\$0.00	371.31	\$0.00	\$667.26
Grand Total			\$31,833,892.17	\$6,867,942.48	\$22,415.85	(\$5,693,038.85)	\$33,031,923.02

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

3/31/2021	<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	\$896,585	\$2,843	\$1,827	\$0
FY'21 Expenditures	\$431,546	\$3,500	\$5,582	\$121,613
FY'21 Ending Balance	\$1,046,550	\$23,401	\$3,827	\$135,172
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 - March 2021	Amount
Follett School Solutions: Library Books	\$1,618
HVAC Lease Principal & Interest Payment	\$28,001
Total Expenditures	\$29,620

Fiscal Year: 2021

Ohio Department of Education
Office of Budget and School Funding
Statement of Settlement - Traditional School District
March #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	11,151,726.72	5,575,863.36	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	245,428.45	163,618.97	81,809.48	10,226.19
E - Special Education Transportation	3110	30,343.07	23,661.83	6,681.24	835.16
F - Total Additional Aid Items	3110	1,083,338.36	994,847.64	88,490.72	11,061.35
G - Total Formula Funding Plus Additional Aid		17,810,928.44	12,146,574.36	5,664,354.08	708,044.27
Transfers					
H - Educational Service Center Transfer	****	-919,552.00	-613,055.62	-306,496.38	-38,312.05
I - Open Enrollment Adjustment - Positive	1227	1,160,369.28	779,429.54	380,939.74	47,617.47
Open Enrollment Adjustment - Negative	477	-1,784,115.37	-1,158,896.08	-625,219.29	-78,152.41
J - Community School Transfer	478	-444,913.44	-263,041.41	-181,872.03	-22,734.00
K - STEM School Transfer	****	0.00	0.00	0.00	0.00
L - Scholarship Transfer	****	-59,711.50	-44,955.46	-14,756.04	-1,844.51
M - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,851.93	-5,788.92	-63.01	-7.88
N - Total Transfers		-2,053,774.96	-1,306,307.95	-747,467.01	-93,433.38
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	-191,053.56	-21,228.17	-169,825.39	-21,228.17
JV50 Tuition (SF-14)	(Pos) 1221	39,572.82	39,572.82	0.00	0.00
JV51 Tuition (SF-14) Expenditure	(Neg) 471	-23,570.89	-13,646.61	-9,924.28	-1,240.53
JV52 Tuition (SF-14)	(Pos) 1223	28,885.83	28,885.83	0.00	0.00
JV53 Tuition (SF-14) Expenditure	(Neg) 475	-17,714.62	-10,251.62	-7,463.00	-932.87
JV09 College Credit Plus Deduction	479	-67,348.75	-25,482.23	-41,866.52	-5,233.32
Total Adjustments		-95,570.22	133,508.97	-229,079.19	-28,634.89
Total Payment Before Retirements		15,661,583.26	10,973,775.38	4,687,807.88	585,976.00
Retirement System					
School Employees Retirement	221	-603,264.00	-402,176.00	-201,088.00	-25,136.00
State Teachers Retirement	211	-1,912,536.00	-1,275,024.00	-637,512.00	-79,689.00
Total Retirements		-2,515,800.00	-1,677,200.00	-838,600.00	-104,825.00
Total Payment		13,145,783.26	9,296,575.38	3,849,207.88	481,151.00

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
March #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	11,848,709.64	4,878,880.44	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	244,948.68	173,845.16	71,103.52	10,157.65
E - Special Education Transportation	3110	30,288.24	24,496.99	5,791.25	827.32
F - Total Additional Aid Items	3110	1,082,803.76	1,005,908.99	76,894.77	10,984.97
G - Total Formula Funding Plus Additional Aid		17,810,393.84	12,854,618.63	4,955,775.21	707,967.89
Transfers					
H - Educational Service Center Transfer	****	-919,552.00	-651,367.67	-268,184.33	-38,312.05
I - Open Enrollment Adjustment - Positive	1227	1,158,785.15	827,047.01	331,738.14	47,391.16
Open Enrollment Adjustment - Negative	477	-1,784,251.02	-1,237,048.49	-547,202.53	-78,171.79
J - Community School Transfer	478	-427,812.85	-285,775.41	-142,037.44	-20,291.06
K - STEM School Transfer	****	0.00	0.00	0.00	0.00
L - Scholarship Transfer	****	-63,504.96	-46,799.97	-16,704.99	-2,386.43
M - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,838.58	-5,796.80	-41.78	-5.97
N - Total Transfers		-2,042,174.26	-1,399,741.33	-642,432.93	-91,776.14
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	-42,456.34	-150,419.77	-21,488.54
JV50 Tuition (SF-14)	(Pos) 1221	72,337.66	39,572.82	32,764.84	32,764.84
JV51 Tuition (SF-14) Expenditure	(Neg) 471	-55,476.30	-14,887.14	-40,589.16	-5,798.45
JV52 Tuition (SF-14)	(Pos) 1223	50,504.14	28,885.83	21,618.31	21,618.31
JV53 Tuition (SF-14) Expenditure	(Neg) 475	-32,936.84	-11,184.49	-21,752.35	-3,107.48
JV09 College Credit Plus Deduction	479	-67,348.75	-30,715.55	-36,633.20	-5,233.31
Total Adjustments		-90,137.25	104,874.08	-195,011.33	18,755.37
Total Payment Before Retirements		15,678,082.33	11,559,751.38	4,118,330.95	634,947.12
Retirement System					
School Employees Retirement	221	-603,264.00	-427,312.00	-175,952.00	-25,136.00
State Teachers Retirement	211	-1,912,536.00	-1,354,713.00	-557,823.00	-79,689.00
Total Retirements		-2,515,800.00	-1,782,025.00	-733,775.00	-104,825.00
Total Payment		13,162,282.33	9,777,726.38	3,384,555.95	530,122.12

Footnotes:

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