## **Treasurer's Notes**

## October 26, 2021

## Financial Reports for the Month of September 2021

The following are explanations of significant variances noted when comparing fiscal year-to-date activity through September 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 \$235,789 or 36.01%, 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 \$340,585 or 67.16%. 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.
- Purchased services decreased \$560,362 or 37.16%. 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.
- Capital Outlay increased \$193,299 or 24973.98%. 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 lpads 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 \$74,843 less and expenditures are \$55,960 less than fiscal year 2021.

## **Temporary Appropriation Modifications**

General Fund – Wellness (Fund 001-9013) - \$4,260.48 Wapakoneta Elementary Faculty Fund (Fund 022-9555) - \$840.95 FFA Fund (Fund 200-9214) - \$9,830.75 Wapakoneta Middle School Music Fund (Fund 300-9211 - \$1,247.40

Temporary appropriations have been increased due to the receipt of additional money in each of these funds.

#### 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
2200951	77109	New Knoxville Supply Company	\$3,186.10	Fix Middle School Water Line	9/29/21	10/1/21
2201035	77118	SDI Innovations	\$5,281.62	Student Assignment Books for the High School	7/1/21	10/1/21

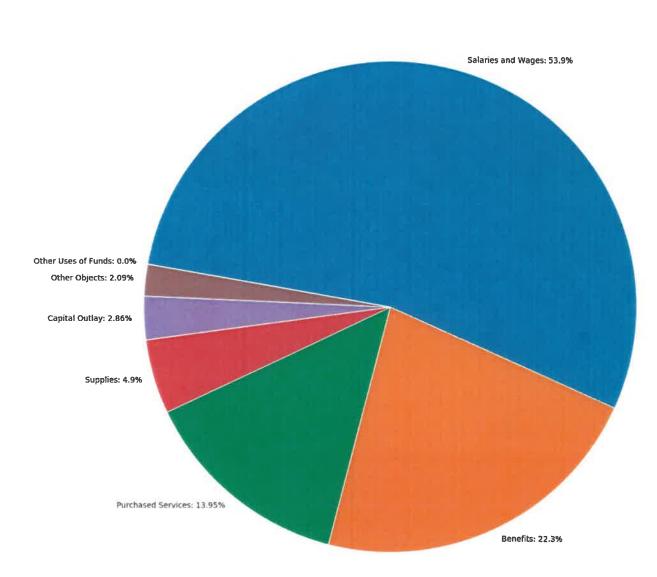
	Fiscal Yr: 2018	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2022
Revenues	7/2017-6/2018	7/2018-6/2019	7/2019-6/2020	7/2020-6/2021	<u>Sept. 2019</u>	<u>Sept. 2020</u>	<u>Sept. 2021</u>
Property Tax (Real)	\$6,808,920	\$6,834,329	\$6,913,844	\$7,265,134	\$2,890,269	\$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	\$865,723	\$654,857	\$890,646
Unrestricted State	\$17,334,165	\$17,424,319	\$16,727,601	\$17,159,080	\$4,307,928	\$4,157,659	\$3,997,233
Restricted State Aid	\$306,255	\$385,345	\$390,237	\$386,290	\$90,030	\$90,026	\$90,026
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	\$918,818	\$507,132	\$166,547
Total Revenue	\$30,171,544	\$30,772,060	\$30,563,660	\$31,207,019	\$9,766,876	\$9,056,573	\$8,981,730
	Fiscal Yr: 2018	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2022
Expenditures	<u>(2017-2018)</u>	<u>(2018-2019)</u>	<u>(2019-2020)</u>	<u>(2020-2021)</u>	<u>Sept. 2019</u>	<u>Sept. 2020</u>	<u>Sept. 2021</u>
Personnel Services	\$13,412,127	\$14,553,432	\$15,099,903	\$15,485,189	\$4,045,853	\$3,529,718	\$3,660,113
Employees Benefits	\$5,283,822	\$5,531,783	\$5,710,903	\$5,991,268	\$1,359,231	\$1,402,977	\$1,514,198
Purchased Services	\$6,528,879	\$6,518,406	\$6,399,872	\$6,600,918	\$1,254,522	\$1,507,935	\$947,573
Supplies/Materials	\$1,065,354	\$1,081,510	\$968,779	\$995,943	\$374,477	\$270,266	\$332,624
Capital Outlay	\$368,746	\$618,853	\$596,712	\$45,366	\$243,543	\$774	\$194,073
Other Objects/Uses	\$431,780	\$480,649	\$541,092	\$644,942	\$138,440	\$134,806	\$141,937
Total Expenditures	\$27,090,708	\$28,784,633	\$29,317,261	\$29,763,626	\$7,416,066	\$6,846,476	\$6,790,516
Rev. Over/(Under) Exp.	\$3,080,836	\$1,987,427	\$1,246,399	\$1,443,393	\$2,350,810	\$2,210,097	\$2,191,214
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	\$23,710,532	\$24,816,213	\$26,240,723

## Wapakoneta City Schools: General Operating Fund Cash Flow Report as of: 9/30/21

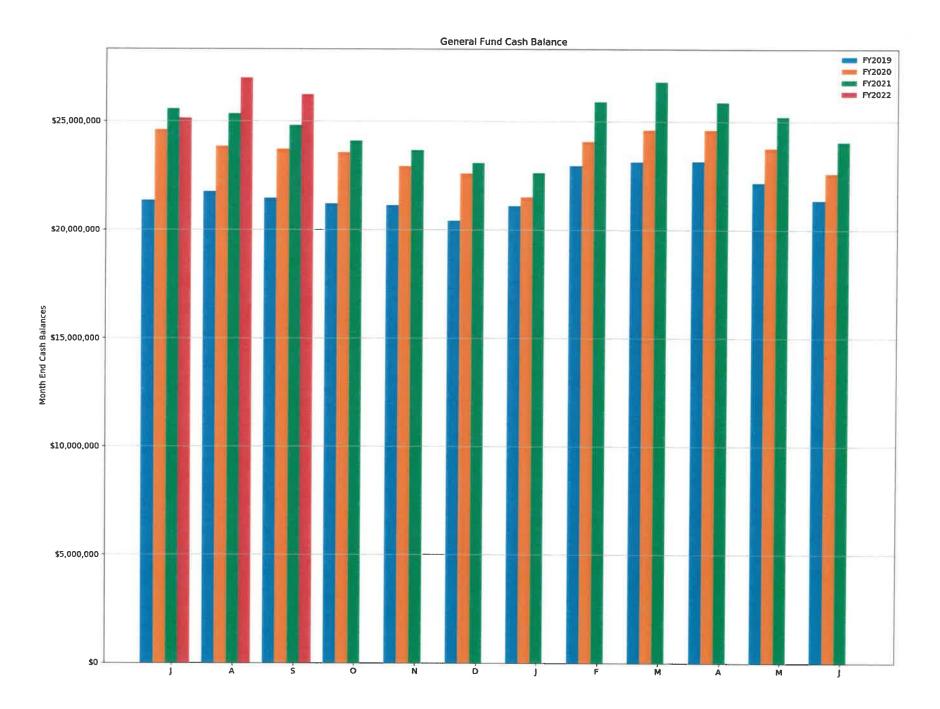
Note: General fund fiscal year 2022 revenues are \$74,843 less than fiscal year 2021; fiscal year 2022 expenditures are \$55,960 less than fiscal year 2021; September 2021 ending general fund balance is \$1,424,510 more than September 2020. The school district continues to monitor finances in order to make necessary decisions to balance the budget.

## Wapakoneta City Schools

General Fund Expenditures: July - September FY2022



# Wapakoneta City Schools



	Operating	Funds: Actual I	-xpenditures	(Fund 001)	Source: "BUD2	2" Septembe	er 2021	
	Description	Salaries - Wages	Benefits	Purchased Services	Supplies	Capital - Replace.	Misc./Other	
Function	Cost Center	(100 OBJ)	(200 OBJ)	(400 OBJ)	(500 OBJ)	(600/700 OBJ)	(800/900 OBJ)	Total
1100	Regular Instruction	2,094,985.50	835,595.69	13,258.92	134,613.54	81,970.24	1,565.35	3,161,989.24
1200	Special Instruction	326,688.50	140,495.14	208,213.34	3,412.65	0.00	0.00	678,809.63
1300	Vocational Instruction	55,419.85	18,704.16	15,014.95	23,556.29	65,102.40	75.00	177,872.6
1900	Other Instruction	0.00	0.00	2,795.00	0.00	0.00	0.00	2,795.00
2100	Pupil Support	196,100.45	90,621.15	35,638.87	6,001.30	0.00	0.00	328,361.77
2200	Instruct. Staff Support	83,588.19	41,751.55	44,381.73	12,001.64	4,659.99	25,729.99	212,113.09
2300	Bd. of Ed. Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2400	Administrative Support	400,911.46	185,271.19	1,432.32	20,243.14	0.00	1,865.00	609,723.11
2500	Fiscal Services	54,919.97	24,200.88	210.00	3,282.00	0.00	96,724.26	179,337.11
2600	Support Serv - Business	0.00	0.00	1,831.18	0.00	0.00	0.00	1,831.18
2700	Maintenance	239,487.70	99,469.02	616,123.35	60,026.24	0.00	140.00	1,015,246.31
2800	Pupil Transportation	161,979.68	68,864.51	1,881.00	33,984.44	0.00	15,837.00	282,546.63
2900/3900	Other Op/Non Instruct'l	775.00	268.43	3,600.00	341.88	0.00	0.00	4,985.31
4100/4300	Academic Oriented	8,031.78	2,273.95	0.00	0.00	0.00	0.00	10,305.73
4500	Sport Activities	33,322.77	6,627.48	3,192.00	35,160.40	0.00	0.00	78,302.65
4600-7500	) Co Curricular/Advances	3,901.68	54.76	0.00	0.00	42,340.00	11.25	46,307.69
Grand T	otal	3,660,112.53	1,514,197.91	947,572.66	332,623.52	194,072.63	141,947.85	6,790,527.10
Percent S	Spent	22%	24%	15%	26%	45%	28%	21%

Wapakoneta City Schools ----- FY22 - July 1, 2021 through June 30, 2022 Expenditure Report

		Ave					
	Maturity	Yield	9/1/2021	Additions	Interest	(Withdrawls)	9/30/2021
Star Ohio J.P. Morgan Chase	NA	0.08%	\$10,601,440.88 35,321.89	1,235,168.96 74,955.94	\$634.53 1.05	(\$3,572,699.02) (72,699.02)	\$8,264,545.35 37,579.86
First National Bank (ck)	NA	0.24%	1,957,395.98	510,816.42	451.79	0.00	2,468,664.19
Minster Bank	NA	0.05%	1,236,471.62 2,366,896.55	3,151,010.66	57.84	(2,460,757.85)	1,926,782.27
Minster Bank MMA Fifth Third Bank Safe	N/A NA	0.10%	2,366,896.55 32,115.52	1,343.75	194.55 1.35	0.00	2,367,091.10 33,460.62
Subtotal: Bank Accounts			\$16,229,642.44	\$4,973,295.73	\$1,341.11	(\$6,106,155.89)	\$15,098,123.39
MB: CD:Ally BK Midvale UT CUSIP:02007GGD9 MB:CD:Main Street Bank Corp.	11/23/21	3.25%	100,000.00				100,000.00
CUSIP:56034WAS0	2/1/22	2.95%	248,000.00	-			248,000.00
MB:CD:CIT Bank, NA CUSIP:12556LBU9 MB: CD:Centerstate BK FLA, Winterhaven FL	3/28/22	1.05%	248,000.00				248,000.00 248.000.00
CUSIP:15201QCX3 MB:CD:Sallie Mae BK: CUSIP: 7954506JR	3/30/22 4/15/22	1.40%	248,000.00 247,000.00				248,000.00
MB:CD:Bank of Baroda NY: CUSIP 06062Q3G7	4/18/22	2.20%	247,000.00	-	-	-	247,000.00
MB: CD:First BK Highland PK, IL:	6/27/22	2.25%	50,000.00				50,000.00
CUSIP:319141GP6 MB: CD:Discover BK Greenwood: CUSIP	6/28/22	2.05%	247,000.00	-	-		247,000.00
2546725E4 MB:CD:Barclays BK: CUSIP 06740KKD8	7/6/22 7/12/22	2.20%	247,000.00 247,000.00	-	-		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
Vinster Bank CD	1/4/23	0.35%	248,000.00				248,000.00
MB:CD: Wells Fargo NATL BK CUSIP: 049495AQ8	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	-	T		247,000.00
MB:CD: Bank LEUMI USA, NY, NY CUSIP:	3/31/23	1.45%	248,000.00				248,000.00
/B:CD:Sychrony BK Retail CUSIP: 87165FUQ5	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
ADS: Security: US Treasury Note CUSIP:	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
	6/13/23	3.25%	246,000.00	-			246,000.00
CUSIP:677522ME1	8/1/23	2.00%	82,282.50	-			82,282.50
IB: National Cooperative Bank, N.A. CUSIP:	9/28/23	3.35%	250,000.00	-	-		250,000.00
	10/30/23	3.45%	247,000.00	-			247,000.00
MB:CD:Marlin Business BK CUSIP: 57116ATK4 MB: Bank Hapoalim BM New York CUSIP:	1/16/24	1.70%	248,000.00				248,000.00
I6251AW48 I/BS:CD:TIAA, FSB CUSIP: 87270LDV2	3/25/24 4/9/24	2.90% 0.40%	248,000.00 248,000.00				248,000.00 248,000.00
IB: Celtic Bk: Salt Lake CUSIP:15118RUU9 IB: Morgan Stanley CUSIP: 61760AB73	4/17/24 5/16/24	1.35%	248,000.00 248,000.00				248,000.00 248,000.00
ADS: US Treasury Note CUSIP:912828XT2	5/31/24	2.00%	525,964.85	-			525,964.85
IB: CD: People's State Bank CUSIP:712515JX4	7/16/24	0.35%	247,000.00	-			247,000.00
ADS: FHLB CUSIP: 3130A2UW4 MB: Security: Ohio St Common Schs GO Ref Bd	9/13/24	0.35%	325,666.20				325,666.20
CUSIP:677522BV5 MB:CD: Merrick Bank CUSIP: 59013KDM5	9/15/24 10/18/24	2.00%	84,607.50 248,000.00				84,607.50 248,000.00
MB:CD: Luana SVGS BK IOWA CUSIP:549104TE7	10/23/24	0.30%	148,000.00				148,000.00
MB: FHLB CUSIP: 3130AMGH9 MBS: CD: Intercredit Bank, NA: CUSIP:	12/27/24	0.50%	100,000.00	-			100,000.00
I58657MA8 MB:CD: Live Oak BKG CO CUSIP:538036HP2	12/31/24 1/20/25	0.35%	246,000.00 248,000.00	-			246,000.00 248,000.00
MB: State Bank of India: CUSIP:856285SN2	1/30/25	1.90%	248,000.00				248,000.00
	2/14/25	1.75%	50,000.00				50,000.00
//B: CD:ENERBANK CUSIP: 29278TNF3 //3: FFCB CUSIP:3133EMTQ5	2/28/25 3/17/25	1.70%	166,000.00 250,000.00	-			166,000.00 250,000.00
MB: CD:Poppy Bank CUSIP:73319FAF6	3/18/25	1.10%	52,000.00 248.000.00				52,000.00 248.000.00
MB: CD: American Expresss 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
ADS:US Treasurery CUSIP:912828ZL7	3/31/20 4/30/25	1.15% 0.38%	248,000.00 297,888.28				248,000.00 297,888.28
DS:US Treasurery CUSIP:912828ZT0	5/31/25	0.25%	494,567.03	-			494,567.03
MB: CD: Morton CMNTY BK ILL CUSIP:	6/19/25	0.70%	82,000.00				82,000.00
	6/19/25	0.60%	166,000.00				166,000.00
CUSIP:335857CB2 //B: CD: Flagstar BK CUSIP:33847E3W5	7/15/25	0.65%	248,000.00 242,000.00				248,000.00 242,000.00
MB: CD: Plagstall BK COSIF.33847E3WS MB: CD: JPMorgan Chase BK NA CUSIF-48128UHS1	7/31/25	0.55%	242,000.00				242,000.00
MB: CD: 1st FINL BK USA DAKOTA DUNES, CCUSIP:32022RNTO	8/19/25	0.45%	248,000.00				248,000.00
IB: CD: Northeast Community Bank	8/20/25	0.45%	248,000.00				248,000.00
IB: CD: Texas Exchange Bank SSB Crowley	11/25/25	0.43%	248,000.00				248,000.00
ADS: CD: First Natl Bank of Amer East Lansing	12/31/25	0.50%	248,000.00				248,000.00
/3: FHLB CUSIP: 3130AKP75	1/26/26	0.25%	248,000.00				248,000.00
IBS:CD:BankUnited National Assoc CUSIP:066519QC6	1/22/26	0.55%	248,000.00				248,000.00
ADS: CD: Commercial Bank CUSIP: 0143PEH9	1/22/26	0.45%	248,000.00				248,000.00
DS: CD: Medallion Bank CUSIP: 58404DJN2	1/27/26	0.45%	248,000.00				248,000.00
/3: FHLB CUSIP: 3130AL3U6 /IBS: CD: USAlliance CUSIP: 90352RBR5	2/24/26 2/26/26	0.25%	250,000.00 246,000.00				250,000.00 246,000.00
/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: 6147UUN8	3/31/26	0.75%	248,000.00				248,000.00
ADS: US Treasurery CUSIP: 91282CBT7 ADS: US Treasurery CUSIP: 91282CBW0	3/31/26 4/30/26	0.75%	399,568.75 499,660.16				399,568.75 499,660.16
ADS: US Treasurery CUSIP: 91282CBW0 MB: CD: New York Community Bank CUSIP:649447VL0				-			
CUSIP:649447VL0 5/3: FHLB CUSIP: 3130ANNG1	7/1/26 8/26/26	0.85%	247,000.00 250,000.00	-			247,000.00 250,000.00
Subtotal: MultiBank, 5/3, Cetera & ADS				-	-	-	-
Financial Investments			17,320,056.65	-	-	-	17,320,056.65
Multi-Bank Securities: Cash acc't 5/3 Investments: Cash Account			<u>\$400.19</u> \$0.00	<u>\$0.00</u> \$0.00	16,185.81 1,343.75	(\$12,645.51) (\$1,343.75)	<u>\$3,940.49</u> \$0.00
			20.00	20.00	,	10.10.00	40.00
Cetera: Minster Bank: Cash Account			\$5,575.89	\$0.00	711.34		\$6,287.23

## Ohio Department of Education Office of Budget and School Funding **Statement of Settlement - Traditional School District** September #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	2,703,612.90	13,518,064.47	675,903.22	
Additional Aid Items							
B - Student Wellness and Success Funding**		3219	807,566.84	0.00	807,566.84	0.00	
C - Preschool Special Education Funding		3110	252,065.08	42,010.85	210,054.23	10,502.71	
D - Special Education Transportation		3110	32,938.02	5,489.68	27,448.34	1,372.42	
E - Total Additional Aid Items		3110	1,092,569.94	47,500.53	1,045,069.41	11,875.13	
F - Total Formula Funding Plus Additional Aid			17,314,247.31	2,751,113.43	14,563,133.88	687,778.35	
Transfers							
G - Educational Service Center Transfer		****	-1,019,552.00	-169,925.32	-849,626.68	-42,481.33	
H - Open Enrollment Adjustment - Positive		3110	1,174,096.80	195,606.73	978,490.07	48,996.77	
Open Enrollment Adjustment - Negative		3110	-1,784,282.11	-297,380.36	-1,486,901.75	-74,345.09	
I - Other Adjustments - Positive		****	0.00	0.00	0.00	0.00	
Other Adjustments - Negative		****	-5,805.20	-967.52	-4,837.68	-241.88	
J - Total Transfers			-1,635,542.51	-272,666.47	-1,362,876.04	-68,071.53	
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	0.00	0.00	0.00	0.00	
JV51 Tuition (SF-14) Expenditure	(Neg)	471	0.00	0.00	0.00	0.00	
JV52 Tuition (SF-14)	(Pos)	1223	0.00	0.00	0.00	0.00	
JV53 Tuition (SF-14) Expenditure	(Neg)	475	0.00	0.00	0.00	0.00	
JV09 College Credit Plus Deduction		479	-49,080.23	-4,461.84	-44,618.39	-2,230.92	
JV01 FY2021 Final #1		3110	0.00	0.00	0.00	7,457.89	
Total Adjustments			-49,080.23	-4,461.84	-44,618.39	5,226.97	
Total Payment Before Retirements			15,629,624.57	2,473,985.12	13,155,639.45	624,933.79	
Retirement System							
School Employees Retirement		221	-611,232.00	-101,872.00	-509,360.00	-25,468.00	
State Teachers Retirement		211	-2,110,416.00	-351,736.00	-1,758,680.00	-87,934.00	
Total Retirements			-2,721,648.00	-453,608.00	-2,268,040.00	-113,402.00	
Total Payment			12,907,976.57	2,020,377.12	10,887,599.45	511,531.79	

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:** 

Disclosure Items:	Annual Allocation
Career-Technical Education Component of Line A:	175,581.36
Economic Disadvantaged Component of Line A:	184,520.60

Estimated Current Distribution 7,315.89 7,688.36

## Ohio Department of Education Office of Budget and School Funding **Statement of Settlement - Traditional School District** September #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	3,379,516.12	12,842,161.25	675,903.22	
Additional Aid Items							
B - Student Wellness and Success Funding**		3219	807,566.84	0.00	807,566.84	0.00	
C - Preschool Special Education Funding		3110	252,065.08	52,513.56	199,551.52	10,502.71	
D - Special Education Transportation		3110	32,938.02	6,862.10	26,075.92	1,372.42	
E - Total Additional Aid Items		3110	1,092,569.94	59,375.66	1,033,194.28	11,875.13	
F - Total Formula Funding Plus Additional Aid			17,314,247.31	3,438,891.78	13,875,355.53	687,778.35	
Transfers							
G - Educational Service Center Transfer		****	-1,019,552.00	-212,406.65	-807,145.35	-42,481.33	
H - Open Enrollment Adjustment - Positive		3110	1,174,096.80	244,603.50	929,493.30	48,920.70	
Open Enrollment Adjustment - Negative		3110	-1,784,282.11	-371,725.45	-1,412,556.66	-74,345.09	
I - Other Adjustments - Positive		****	0.00	0.00	0.00	0.00	
Other Adjustments - Negative		****	-5,805.20	-1,209.40	-4,595.80	-241.88	
J - Total Transfers			-1,635,542.51	-340,738.00	-1,294,804.51	-68,147.60	
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	0.00	0.00	0.00	0.00	
JV51 Tuition (SF-14) Expenditure	(Neg)	471	0.00	0.00	0.00	0.00	
JV52 Tuition (SF-14)	(Pos)	1223	0.00	0.00	0.00	0.00	
JV53 Tuition (SF-14) Expenditure	(Neg)	475	0.00	0.00	0.00	0.00	
JV09 College Credit Plus Deduction		479	-49,080.23	-6,692.76	-42,387.47	-2,230.92	
Total Adjustments			-49,080.23	-6,692.76	-42,387.47	-2,230.92	
Total Payment Before Retirements			15,629,624.57	3,091,461.02	12,538,163.55	617,399.83	
Retirement System							
School Employees Retirement		221	-611,232.00	-127,340.00	-483,892.00	-25,468.00	
State Teachers Retirement		211	-2,110,416.00	-439,670.00	-1,670,746.00	-87,934.00	
Total Retirements			-2,721,648.00	-567,010.00	-2,154,638.00	-113,402.00	
Total Payment			12,907,976.57	2,524,451.02	10,383,525.55	503,997.83	

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:

osure Items:	Annual Allocation
Career-Technical Education Component of Line A:	175,581.36
Economic Disadvantaged Component of Line A:	184,520.60

Estimated Current Distribution 7,315.89 7,688.36