

Treasurer's Notes

July 27, 2021

Financial Reports for the Month of June 2021

The following are explanations of significant variances noted when comparing fiscal year-to-date activity through June 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 \$551,346 or 92.40%. 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 increased \$103,850 or 19.19%, which is due to the advance out of \$325,332.79 made to the ESSER III fund in June since expenses were incurred and encumbrances made, but a project cash request not able to be submitted due to the status of the grant at ODE. The annual transfer-out to the severance fund and permanent improvement fund was made in FY 20, but not in FY 21, which accounts for the difference in .

The remaining revenue and expenditure accounts do not have insignificant variances. Overall General Fund fiscal year 2021 revenues and expenditures are \$643,358 and \$446,365 more, respectively, than fiscal year 2020.

Temporay Appropriation Modifications

Early Childhood Education Expansion Grant - 439-9222 - \$124,000

Making Middle School Grades Work - 461-9222 - \$8,000

Student Wellness and Success Fund - 467-9220 – (\$800,092.32)

ESSER II Federal Grant - 507-9222 - \$1,399.99

Expanding Opportunities for Each Child Non-Competitive Grant - 572-9322 - \$11,770.32

LSTA CARES Act Federal Grant - 599-9221 - \$159.44

Money from the State that was required to be posted to the Student Wellness and Success Fund will now be rolled into the General Fund as part of the new funding formula. The District is required to spend down the remaining balance in the Student Wellness and Success fund and then start spending the money in the General Fund. Therefore, appropriations were reduced to match the remaining fund balance at 7/1/21. The LSTA CARES Act Federal Grant is being increased because the District received an extension to spend the remaining balance from FY 21. Allocations were just received for the Early Childhood Education Expansion Grant, the Making Middle School Grades Work grant, and the Expanding Opportunities for Each Child Non-Competitive Grant funds for FY 22, therefore temporary appropriations are being increased to reflect the allocations. ESSER II federal grant temporary appropriations are being increased due to a purchase order being closed after temporary appropriations were approved at the June 2021 board meeting. Therefore, additional resources were available to appropriate for this fiscal year.

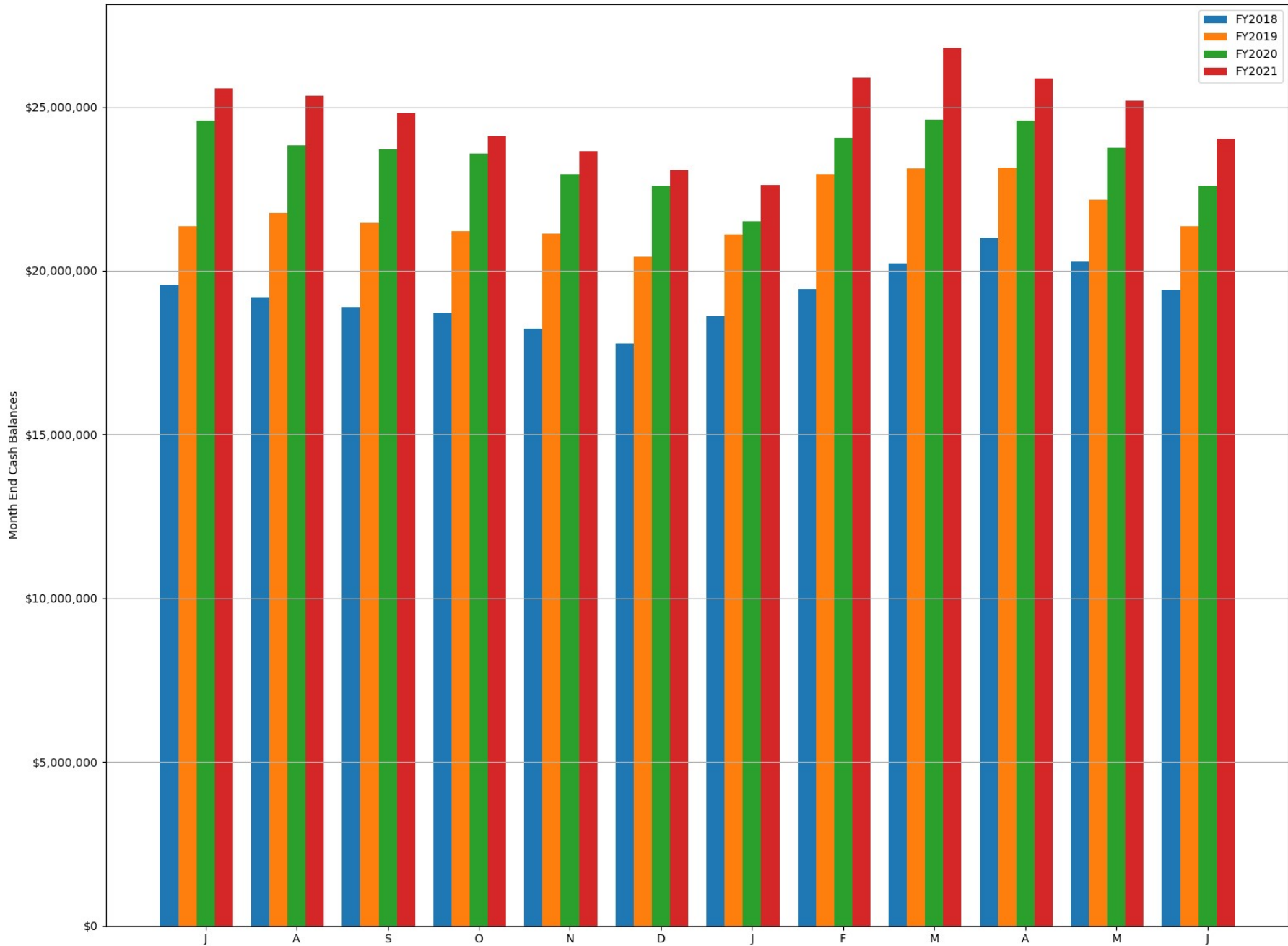
Wapakoneta City Schools: General Operating Fund Cash Flow Report as of: 6/30/21

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 June 2019	Fiscal Yr: 2020 June 2020	Fiscal Yr: 2021 June 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	\$17,424,319	\$16,727,601	\$17,159,080
Restricted State Aid	\$336,959	\$306,255	\$385,345	\$390,237	\$385,345	\$390,237	\$386,290
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	\$2,294,702	\$2,608,122	\$2,439,247
Total Revenue	\$29,793,978	\$30,171,544	\$30,772,060	\$30,563,660	\$30,772,060	\$30,563,660	\$31,207,018
Expenditures	Fiscal Yr: 2017 (2016-2017)	Fiscal Yr: 2018 (2017-2018)	Fiscal Yr: 2019 (2018-2019)	Fiscal Yr: 2020 (2019-2020)	Fiscal Yr: 2019 June 2019	Fiscal Yr: 2020 June 2020	Fiscal Yr: 2021 June 2021
Personnel Services	\$13,080,801	\$13,412,127	\$14,553,432	\$15,099,903	\$14,553,432	\$15,099,903	\$15,485,189
Employees Benefits	\$5,018,455	\$5,283,822	\$5,531,783	\$5,710,903	\$5,531,783	\$5,710,903	\$5,991,268
Purchased Services	\$6,188,438	\$6,528,879	\$6,518,406	\$6,399,872	\$6,518,406	\$6,399,872	\$6,600,918
Supplies/Materials	\$869,628	\$1,065,354	\$1,081,510	\$968,779	\$1,081,510	\$968,779	\$995,943
Capital Outlay	\$291,333	\$368,746	\$618,853	\$596,712	\$618,853	\$596,712	\$45,366
Other Objects/Uses	\$474,428	\$431,780	\$480,649	\$541,092	\$480,649	\$541,092	\$644,942
Total Expenditures	\$25,923,083	\$27,090,708	\$28,784,633	\$29,317,261	\$28,784,633	\$29,317,261	\$29,763,626
Rev. Over/(Under) Exp.	\$3,870,895	\$3,080,836	\$1,987,427	\$1,246,399	\$1,987,427	\$1,246,399	\$1,443,392
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	\$21,359,721	\$22,606,121	\$24,049,508

Note: General fund fiscal year 2021 revenues are \$643,358 more than fiscal year 2020; fiscal year 2021 expenditures are \$446,365 more than fiscal year 2020; June 2021 ending general fund balance is \$1,443,387 more than June 2021. The school district continues to monitor finances in order to make necessary decisions to balance the budget.

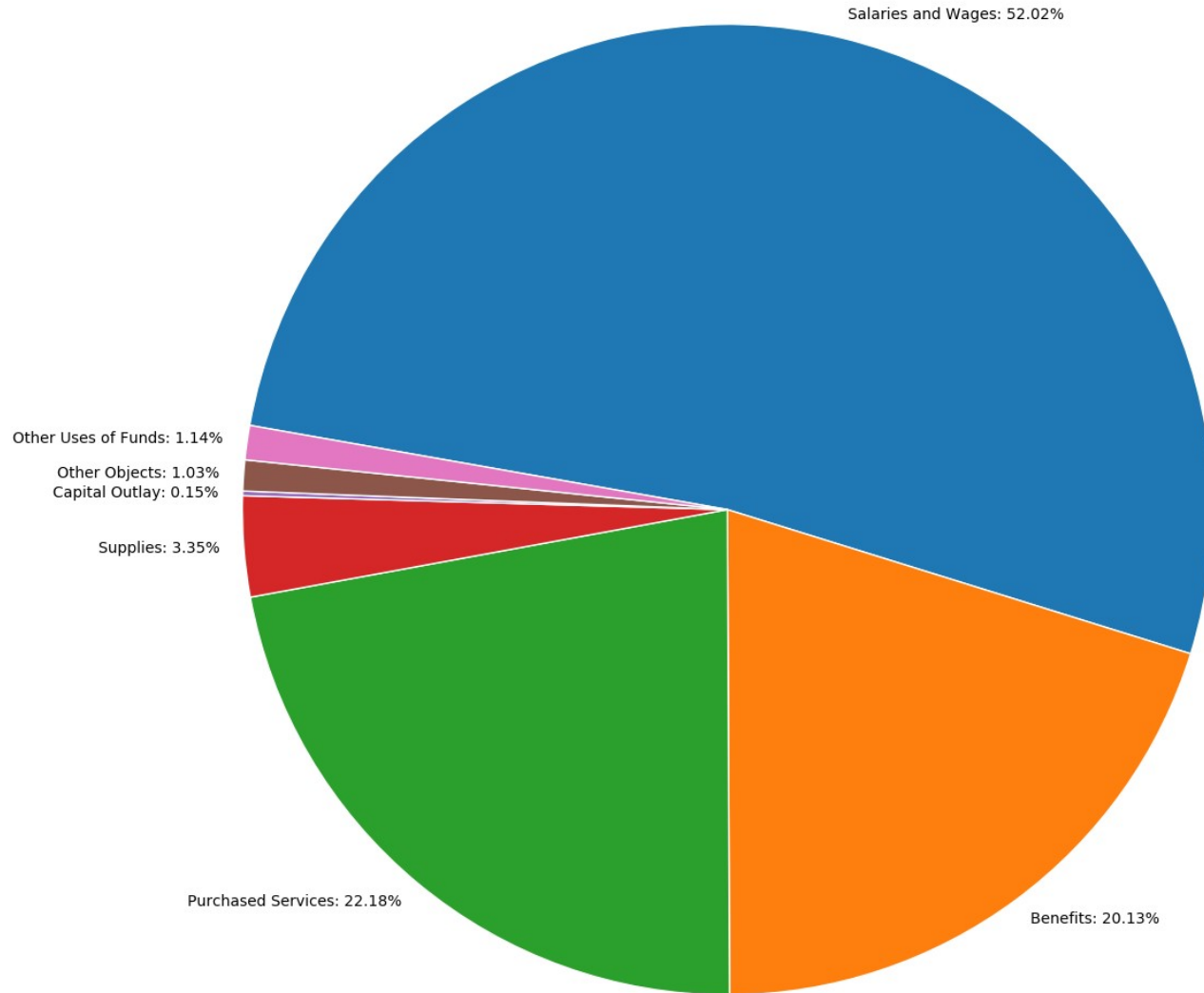
Wapakoneta City Schools

General Fund Cash Balance



Wapakoneta City Schools

General Fund Expenditures: July - June FY2021



WCS - FY 2021 Investments	Maturity	Ave Yield	6/1/2021	Additions	Interest	(Withdrawals)	6/30/2021
Star Ohio	NA	0.08%	\$9,470,830.90	1,506,451.85	\$586.69	(\$2,775,000.00)	\$8,202,869.44
J.P. Morgan Chase	NA	0.05%	37,162.02	125,000.00	1.15	(126,065.73)	36,097.44
First National Bank (ck)	NA	0.25%	1,442,296.59	845.25	326.10	(0.38)	1,443,467.56
Minster Bank	NA	0.05%	874,854.62	2,992,662.96	44.82	(2,757,256.80)	1,110,305.60
Minster Bank MMA	N/A	0.10%	2,366,280.59	-	213.95	0.00	2,366,494.54
Fifth Third Bank Safe	NA	0.10%	281,457.10	-	11.56	0.00	281,468.66
Subtotal: Bank Accounts			\$14,472,881.82	\$4,624,960.06	\$1,184.27	(\$5,658,322.91)	\$13,440,703.24
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:15201CQX3	3/30/22	1.40%	248,000.00	-	-	-	248,000.00
MB:CD:Salite 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 2546725E4	7/6/22	2.20%	247,000.00	-	-	-	247,000.00
MB:CD:Barclays BK: CUSIP 06740KXD8	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: 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:85224PLY3	2/7/23	1.70%	247,000.00	-	-	-	247,000.00
MB:CD: Bank LEUMI USA, NY, NY CUSIP: 063248KR6	3/31/23	1.45%	248,000.00	-	-	-	248,000.00
MB:CD:Synchrony 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: 912828AS6	5/31/23	2.75%	526,828.13	-	-	-	526,828.13
MB:CD:Citibank NATL ASSN CUSIP: 173120M48	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:077522M1	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: 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: 06251AAW9	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: FHBL CUSIP: 3130A2UW4	9/13/24	0.35%	325,666.20	-	-	-	325,666.20
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
MB: FHBL 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:53803HP2	1/20/25	1.85%	248,000.00	-	-	-	248,000.00
MB: 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: 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: 61916JH7	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: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: FHBL 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: FHBL CUSIP: 3130AL3U6	2/24/26	0.25%	250,000.00	-	-	-	250,000.00
MBS: CD: USAlliance 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:649447VL0	7/1/26	0.85%	247,000.00	-	-	-	247,000.00
Subtotal: MultiBank, 5/3, Cetera & ADS Financial Investments			17,070,056.65	-	-	-	17,070,056.65
Multi-Bank Securities: Cash acc't			\$3,431.17	\$347,044.44	18,209.03	(\$368,297.35)	\$387.29
5/3 Investments: Cash Account			\$0.00	\$0.00	-	\$0.00	\$0.00
Cetera: Minster Bank: Cash Account			\$3,464.84	\$0.00	711.32	-	\$4,176.16
ADS Financial: Cash Account			\$1,810.02	\$0.00	12,791.59	\$0.00	\$14,601.61
Grand Total			#####	\$4,972,004.50	\$32,896.21	(\$5,026,620.26)	\$30,529,924.95

Ohio Department of Education
Office of Budget and School Funding
Statement of Settlement - Traditional School District
June #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	15,333,624.24	1,393,965.84	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	242,488.00	224,511.12	17,976.88	8,988.44
E - Special Education Transportation	3110	30,288.24	28,633.59	1,654.65	827.33
F - Total Additional Aid Items	3110	1,080,343.08	1,060,711.55	19,631.53	9,815.77
G - Total Formula Funding Plus Additional Aid		17,807,933.16	16,394,335.79	1,413,597.37	706,798.69
Transfers					
H - Educational Service Center Transfer	****	-919,552.00	-842,927.91	-76,624.09	-38,312.04
I - Open Enrollment Adjustment - Positive	1227	1,173,750.87	1,072,796.15	100,954.72	52,048.43
Open Enrollment Adjustment - Negative	477	-1,784,947.26	-1,627,545.19	-157,402.07	-78,701.04
J - Community School Transfer	478	-423,802.23	-385,636.85	-38,165.38	-19,082.69
K - STEM School Transfer	****	0.00	0.00	0.00	0.00
L - Scholarship Transfer	****	-74,091.99	-60,904.72	-13,187.27	-6,593.64
M - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,809.21	-5,810.09	0.88	0.88
N - Total Transfers		-2,034,451.82	-1,850,028.61	-184,423.21	-90,640.10
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	-149,899.04	-42,977.07	-21,488.53
JV50 Tuition (SF-14)	(Pos) 1221	72,575.39	72,575.39	0.00	0.00
JV51 Tuition (SF-14) Expenditure	(Neg) 471	-55,655.68	-43,986.23	-11,669.45	-5,834.72
JV52 Tuition (SF-14)	(Pos) 1223	50,728.92	50,728.92	0.00	0.00
JV53 Tuition (SF-14) Expenditure	(Neg) 475	-32,912.83	-26,714.50	-6,198.33	-3,099.17
JV09 College Credit Plus Deduction	479	-67,348.75	-56,882.12	-10,466.63	-5,233.31
Total Adjustments		-89,830.11	-18,518.63	-71,311.48	-35,655.73
Total Payment Before Retirements		15,683,651.23	14,525,788.55	1,157,862.68	580,502.86
Retirement System					
School Employees Retirement	221	-603,264.00	-552,992.00	-50,272.00	-25,136.00
State Teachers Retirement	211	-1,912,536.00	-1,753,158.00	-159,378.00	-79,689.00
Total Retirements		-2,515,800.00	-2,306,150.00	-209,650.00	-104,825.00
Total Payment		13,167,851.23	12,219,638.55	948,212.68	475,677.86

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: 2021

Ohio Department of Education
Office of Budget and School Funding
Statement of Settlement - Traditional School District
June #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	16,030,607.16	696,982.92	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	244,374.53	233,499.56	10,874.97	10,874.97
E - Special Education Transportation	3110	30,288.24	29,460.92	827.32	827.32
F - Total Additional Aid Items	3110	1,082,229.61	1,070,527.32	11,702.29	11,702.29
G - Total Formula Funding Plus Additional Aid		17,809,819.69	17,101,134.48	708,685.21	708,685.21
Transfers					
H - Educational Service Center Transfer	****	-919,552.00	-881,239.95	-38,312.05	-38,312.05
I - Open Enrollment Adjustment - Positive	1227	1,173,640.37	1,124,844.58	48,795.79	48,795.79
Open Enrollment Adjustment - Negative	477	-1,784,282.11	-1,706,246.23	-78,035.88	-78,035.88
J - Community School Transfer	478	-431,820.72	-404,719.54	-27,101.18	-27,101.18
K - STEM School Transfer	****	0.00	0.00	0.00	0.00
L - Scholarship Transfer	****	-74,091.99	-67,498.36	-6,593.63	-6,593.63
M - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,805.20	-5,809.21	4.01	4.01
N - Total Transfers		-2,041,911.65	-1,940,668.71	-101,242.94	-101,242.94
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	-171,387.57	-21,488.54	-21,488.54
JV50 Tuition (SF-14)	(Pos) 1221	72,575.39	72,575.39	0.00	0.00
JV51 Tuition (SF-14) Expenditure	(Neg) 471	-55,655.68	-49,820.95	-5,834.73	-5,834.73
JV52 Tuition (SF-14)	(Pos) 1223	50,728.92	50,728.92	0.00	0.00
JV53 Tuition (SF-14) Expenditure	(Neg) 475	-32,912.83	-29,813.67	-3,099.16	-3,099.16
JV09 College Credit Plus Deduction	479	-67,348.75	-62,115.43	-5,233.32	-5,233.32
JV70 OFCC Half Mil Equalization Payment	3219	0.00	0.00	0.00	66,770.00
Total Adjustments		-89,830.11	-54,174.36	-35,655.75	31,114.25
Total Payment Before Retirements		15,678,077.93	15,106,291.41	571,786.52	638,556.52
Retirement System					
School Employees Retirement	221	-603,264.00	-578,128.00	-25,136.00	-25,136.00
State Teachers Retirement	211	-1,912,536.00	-1,832,847.00	-79,689.00	-79,689.00
Total Retirements		-2,515,800.00	-2,410,975.00	-104,825.00	-104,825.00
Total Payment		13,162,277.93	12,695,316.41	466,961.52	533,731.52

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