### **Treasurer's Notes**

### January 12, 2021

### Financial Reports for the Month of December 2020

The following are explanations of significant variances noted when comparing fiscal year-to-date activity through December 2020 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 \$39,017 or 19.54%. The increase is due to additional infrastructure being installed throughout the school district by public utility companies.
- Income Tax revenue decreased \$106,612 or 7.65%. The decrease was due to the loss of jobs and layoffs from the COVID pandemic.
- All other operating revenue decreased \$172,722 or 12.03% due to a \$149,783 decrease in interest earnings from the economic slowdown, a \$19,001 decrease in school fee collections since no in-person Back to School Celebrations were held this year, a \$9,702 decrease in preschool tuition since students only went two days per week for the first month vs. the traditional four days per week last year at this time Half of the tuition was charged for this reason. The remaining decrease was due to the receipt of a \$276,741 check from the ESC for their surplus balance in FY 20. This was a one-time payment and currently no plans are in the works to issue another one to Districts. These decreases are offset by a \$26,794 increase in open enrollment-in receipts for FY 21, BWC dividend payments of \$214,886, and \$49,347 in return of advances from the Bus Purchase Fund and ESSER Funds.
- Employee Benefits increased \$403,467 or 16.68%. Health insurance expenses increased \$269,667 due to a payment not being necessary in December 2019 because of the change in insurance consortiums. STRS payments increased \$35,720 due to a higher projected wages. No dental insurance or vision insurance payments were made in December 2019 either, therefore dental insurance expenses are \$31,128 more in FY 21 and vision insurance expenses are \$4,137 more in FY 21. There was also a timing difference for the worker's comp expense payment from FY 20 to FY 21. The payment was made in December this year, but not until January last fiscal year. This accounts for \$57,282 of the increase.
- Capital Outlay decreased \$305,820 or 99%. The District paid \$14,500 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. The remaining portion of the decrease is due to the payment for the restroom/concession stand project at the football field in FY 20.

The remaining revenue and expenditure accounts do not have insignificant variances. Overall General Fund fiscal year 2021 revenues and expenditures are \$433,247 less and \$307,164 more, respectively, than fiscal year 2020.

#### **Permanent Appropriations**

The District received the Amended Certificate of Estimated Resources from the County Auditor. Therefore, the FY 21 Permanent Appropriations will be on the agenda for approval.

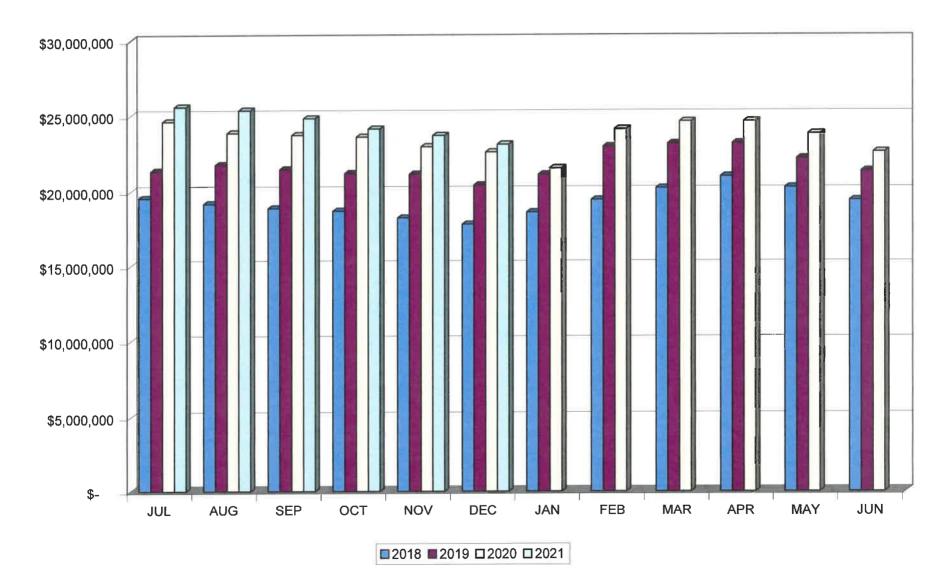
Wapakoneta City Schools: General Operating Fund Cash Flow Report as 01: 12/31/20									
	Fiscal Yr: 2017	Fiscal Yr: 2018	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2021		
Revenues	7/2016-6/2017	7/2017-6/2018	7/2018-6/2019	7/2019-6/2020	<u>Dec. 2018</u>	<u>Dec. 2019</u>	<u>Dec. 2020</u>		
Property Tax (Real)	\$6,716,258	\$6,808,920	\$6,834,329	\$6,913,844	\$2,852,968	\$2,890,269	\$2,914,410		
Public Utility Personal									
Property Tax	\$436,322	\$445,166	\$430,417	\$410,102	\$201,840	\$199,665	\$238,682		
Income Tax	\$2,210,326	\$2,287,178	\$2,425,671	\$2,533,682	\$1,337,034	\$1,393,137	\$1,286,525		
Unrestricted State	\$17,259,443	\$17,334,165	\$17,424,319	\$16,727,601	\$8,756,081	\$8,564,892	\$8,348,462		
Restricted State Aid	\$336,959	\$306,255	\$385,345	\$390,237	\$179,445	\$180,058	\$180,053		
SFSF-Restricted Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Property Tax Allocation	\$976,602	\$975,204	\$977,277	\$980,072	\$489,927	\$494,443	\$493,807		
All Other Operating Rev	\$1,858,068	\$2,014,656	\$2,294,702	\$2,608,122	\$1,093,937	\$1,435,666	\$1,262,944		
Total Revenue	\$29,793,978	\$30,171,544	\$30,772,060	\$30,563,660	\$14,911,232	\$15,158,130	\$14,724,883		
	Fiscal Yr: 2017	Fiscal Yr: 2018	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2021		
Expenditures	<u>(2016-2017)</u>	<u>(2017-2018)</u>	<u>(2018-2019)</u>	<u>(2019-2020)</u>	<u>Dec. 2018</u>	<u>Dec. 2019</u>	<u>Dec. 2020</u>		
Personnel Services	\$13,080,801	\$13,412,127	\$14,553,432	\$15,099,903	\$7,159,357	\$7,548,802	\$7,689,527		
Employees Benefits	\$5,018,455	\$5,283,822	\$5,531,783	\$5,710,903	\$2,555,039	\$2,419,243	\$2,822,710		
Purchased Services	\$6,188,438	\$6,528,879	\$6,518,406	\$6,399,872	\$2,964,983	\$2,906,429	\$2,978,784		
Supplies/Materials	\$869,628	\$1,065,354	\$1,081,510	\$968,779	\$573,956	\$570,685	\$571,160		
Capital Outlay	\$291,333	\$368,746	\$618,853	\$596,712	\$219,438	\$308,923	\$3,103		
Other Objects/Uses	\$474,428	\$431,780	\$480,649	\$541,092	\$154,065	\$170,898	\$166,860		
Total Expenditures	\$25,923,083	\$27,090,708	\$28,784,633	\$29,317,261	\$13,626,838	\$13,924,980	\$14,232,144		
Rev. Over/(Under) Exp.	\$3,870,895	\$3,080,836	\$1,987,427	\$1,246,399	\$1,284,394	\$1,233,150	\$492,739		
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	\$20,656,688	\$22,592,872	\$23,098,855		

### Wapakoneta City Schools: General Operating Fund Cash Flow Report as of: 12/31/20

Note: General fund fiscal year 2021 revenues are \$433,247 less than fiscal year 2020; fiscal year 2021 expenditures are \$307,164 more than fiscal year 2020; and December 2020 ending general fund balance is \$505,983 more than December 2019. The school district continues to monitor finances in order to make necessary decisions to balance the budget.

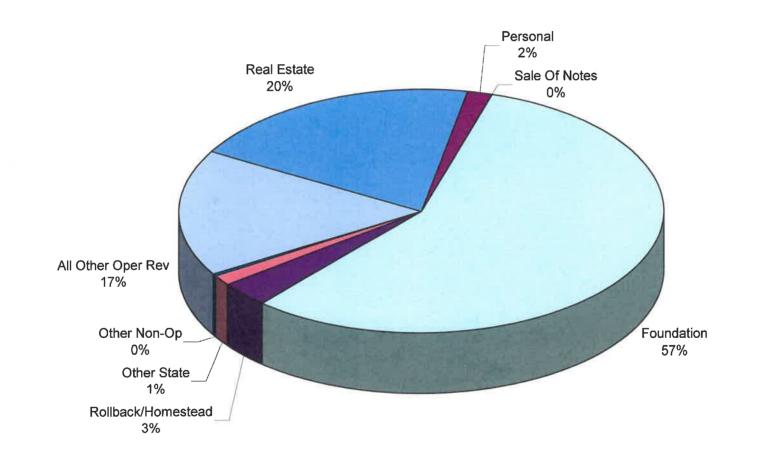
# Wapakoneta City Schools

GENERAL FUND CASH BALANCE



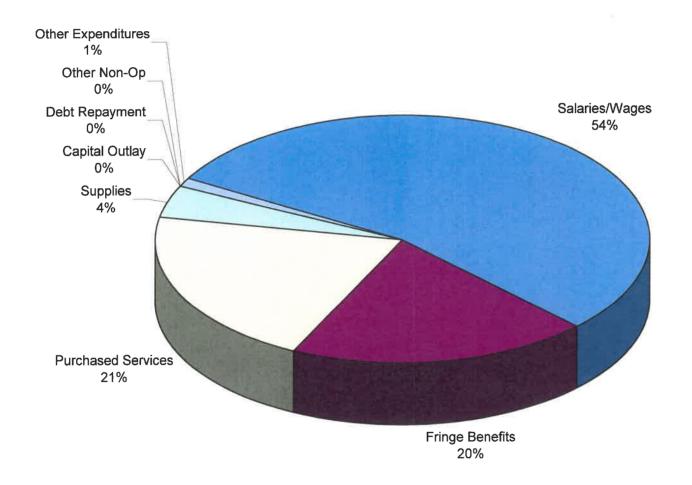
## Wapakoneta City Schools

GENERAL FUND REVENUE JUL-DEC FY21



## Wapakoneta City Schools

GENERAL FUND EXPENDITURES JUL-DEC FY21



WCS - FY 2021 Investments	Maturity	Ave Yield	12/1/2020	Additions	Interest	(Withdrawls)	12/31/2020
Star Ohio	NA	0.14%	\$10,321,673.72	1,695,937.73	\$1,104.60	(\$2,045,000.00)	\$9,973,716.05
StarPlus	NA	0.14%	2,609,295.43	0.00	310.67	(38,201.69)	2,609,606.10
J.P. Morgan Chase First National Bank (ck)	NA NA	0.05%	24,173.99 988,663.02	49,007.88 5,442.74	0.97 252.82	(38,201.69)	34,981.15 994,358.58
Minster Bank	NA	0.08%	1,425,227.17	2,316,084.33	85.43	(2,752,478.00)	988,918.93
Minster Bank MMA	N/A	0.15%	715,379.35	-	100.94		715,480.29
Fifth Third Bank Safe Subtotal: Bank Accounts	NA	0.10%	731,361.13 \$16,815,773.81	- \$4,066,472.68	61.91 \$1,917.34	(86.00) (\$4,835,765.69)	731,337.04 \$16,048,398.14
CT: CD:WEX BK Midvale UT CUSIP:				<i><b>(</b>1,000, 11,2100)</i>	<b>¢</b> 1,011101		<i><i><i><i>x</i></i> : 0,0 : 0,000 : 1 :</i></i>
92937CHT8 MB:CD:Morgan Stanley BK NA Utah CUSIP: 61747MK75	12/2/20 2/16/21	2.80% 2.55%	248,000.00 246,000.00	-	-	(248,000.00)	- 246,000.00
MB:CD:Oriental BK CUSIP: 90348JCW8	3/18/21	2.65%	248,000.00	-	_	_	248,000.00
MB: CD: Flushing Bk NY CUSIP:34387ACX5 MB: CD: First Business BK Madison WIS CUSIP:	3/29/21	2.70%	246,000.00	-	-	-	246,000.00
31938QS54	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 MB:Ally BK Sandy Utah CUSIP:02007G-KL-6	4/18/22 6/27/22	2.20%	247,000.00 50,000.00	-	-	-	247,000.00 50,000.00
MB:Ally BK Sandy Utan CUSIP:02007G-KE-6 MB: CD:First BK Highland PK, IL: CUSIP:319141GP6		2.25%	247,000.00	-			
MB: CD:Discover BK Greenwood: CUSIP	6/28/22			-	-	-	247,000.00
2546725E4 MB:CD:Barclays BK: CUSIP 06740KKD8	7/6/22 7/12/22	2.20% 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 Minster Bank CD	12/1/22 1/17/23	2.03% 0.30%	134,683.75 248,000.00				134,683.75 248,000.00
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 MB:CD: Texas Capital Bank, NA	1/17/23	1.70%	248,000.00				248,000.00
CUSIP:88224PLY3 MB:CD: Bank LEUMI USA, NY, NY CUSIP:	2/7/23	1.70%	247,000.00	-			247,000.00
063248KR8	3/31/23	1.45%	248,000.00				248,000.00
MB: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
MB:CD:Citibank NATL ASSN CUSIP: 17312QM48	6/6/23	3.25%	246,000.00	-			246,000.00
MB: UBS BK USAI CUSIP: 90348JCW8 MB: Security: Ohio St. Higher Ed GO Ref Bds	6/13/23	3.25%	246,000.00	-			246,000.00
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 MB: National Cooperative Bank, N.A. CUSIP:	9/28/23	3.35%	250,000.00	-	-		250,000.00
635573AK4	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
06251AW48	3/25/24	2.90%	248,000.00 248,000.00	-			248,000.00
MB: Celtic Bk: Salt Lake CUSIP:15118RUU9 MB: Morgan Stanley CUSIP: 61760AB73	4/17/24 5/16/24	1.35% 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
MB:CD: Live Oak BKG CO CUSIP:538036HP2 MB: State Bank of India: CUSIP:856285SN2	1/20/25 1/30/25	1.85% 1.90%	248,000.00 248,000.00				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
MB: CD:Bank3 CUSIP:06653LAK6 MB: CD:Poppy Bank CUSIP:73319FAF6	3/20/25 3/18/25	1.10%	248,000.00 52,000.00	-			248,000.00 52,000.00
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
MB: CD: Pacific Enterprise CUSIP:694231AC5	3/31/20	1.15%	248,000.00				248,000.00
MB: CD Enerbank USA Salt CUSIP: 29278TPQ7 MB: CD: Morton CMNTY BK ILL CUSIP:	6/19/25	0.70%	82,000.00				82,000.00
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 MB: CD: JPMorgan Chase BK NA	7/22/25	0.60%	242,000.00				242,000.00
CUSIP:48128UHS1 MB: CD: 1st FINL BK USA DAKOTA DUNES, SD	7/31/25	0.55%	248,000.00				248,000.00
CUSIP:32022RNTO MB: CD: Northeast Community Bank	8/19/25	0.45%	247,000.00				247,000.00
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
				-	-	-	-
Subtotal: MultiBank, 5/3, Cetera & Huntington Investments			12,255,913.25	248,000.00	_	(248,000.00)	12,255,913.25
Multi-Bank Securities: Cash acc't			\$0.00	248,000.00 \$0.00	- 19,782.81	(248,000.00) (\$19,540.59)	\$242.22
5/3 Investments: Cash Account			<u>\$0.00</u>	<u>\$0.00</u>		<u>\$0.00</u>	\$0.00
Cetera: Minster Bank: Cash Account			\$711.37	\$248,000.00	3,010.33	<u>\$0.00</u>	\$251,721.70
Grand Total		l	\$29,071,687.06	\$4,314,472.68	\$24,710.48	(\$5,103,306.28)	\$28,556,275.31

-		PI: Turf		•
12/31/2020	PI: Income Tax (003- 9896)	Replace/ Enhance (003-9209)	PI: Athletics Support (Pepsi) (003-9920)	Facilities Maintenance (034-9208)
FY'21 Beginning Balance	\$581,511	\$24,058	\$7,582	\$256,785
FY'21 Receipts	\$639,646	\$843	\$0	\$0
FY'21 Expenditures	\$388,805	\$3,500	\$5,582	\$77,303
FY'21 Ending Balance	\$832,352	\$21,401	\$2,000	\$179,482
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

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

*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 - December 2020	Amount
Tierny Brothers, Inc.: Smart Boards with Smart Suite	\$27,190
Follett School Solutions, Inc.: Library Books	\$10,678
Mackin Book Company	\$2,946
Radwell International, Inc.: Repair of 2 AHU Controlboards	\$1,743
Harrod Nagel Electric, Inc.: Move 150 amps of load	\$4,140
HVAC Controls Principle and Interest Payment	\$28,001
Total Expenditures	\$74,698

### Ohio Department of Education Office of Budget and School Funding Statement of Settlement - Traditional School District December #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	16,426,026.79	6,844,177.83	9,581,848.96	684,417.78
Additional Aid Items						
B - Student Wellness and Success Funding**		3219	807,555.65	403,778.00	403,777.65	0.00
C - Enrollment Growth Funding		3110	0.00	0.00	0.00	0.00
D - Preschool Special Education Funding		3110	236,793.30	98,692.05	138,101.25	9,864.38
E - Special Education Transportation		3110	42,514.98	17,714.60	24,800.38	1,771.46
F - Total Additional Aid Items		3110	1,086,863.93	520,184.65	566,679.28	11,635.84
G - Total Formula Funding Plus Additional Aid			17,512,890.72	7,364,362.48	10,148,528.24	696,053.62
Transfers						
H - Educational Service Center Transfer		****	-919,552.00	-383,183.32	-536,368.68	-38,312.05
I - Open Enrollment Adjustment - Positive		1227	1,170,066.31	484,294.40	685,771.91	51,985.99
Open Enrollment Adjustment - Negative		477	-1,760,435.44	-702,523.42	-1,057,912.02	-75,565.14
J - Community School Transfer		478	-424,162.72	-137,756.37	-286,406.35	-20,457.60
K - STEM School Transfer		****	0.00	0.00	0.00	0.00
L - Scholarship Transfer		****	-59,711.50	-33,888.46	-25,823.04	-1,844.50
M - Other Adjustments - Positive		****	0.00	0.00	0.00	0.00
Other Adjustments - Negative		****	-5,674.36	-6,309.82	635.46	635.46
N - Total Transfers			-1,999,469.71	-779,366.99	-1,220,102.72	-83,557.84
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	39,572.82	39,572.82	0.00	0.00
JV51 Tuition (SF-14) Expenditure	(Neg)	471	-23,570.89	-6,203.43	-17,367.46	-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	-4,654.37	-13,060.25	-932.88
JV09 College Credit Plus Deduction		479	-27,528.57	-10,010.40	-17,518.17	-1,251.30
Total Adjustments			-355.43	47,590.45	-47,945.88	-3,424.71
Total Payment Before Retirements			15,513,065.58	6,632,585.94	8,880,479.64	609,071.07
Retirement System						
School Employees Retirement		221	-603,264.00	-251,360.00	-351,904.00	-25,136.00
State Teachers Retirement		211	-1,912,536.00	-796,890.00	-1,115,646.00	-79,689.00
Total Retirements			-2,515,800.00	-1,048,250.00	-1,467,550.00	-104,825.00
Total Payment			12,997,265.58	5,584,335.94	7,412,929.64	504,246.07

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:

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

### Ohio Department of Education Office of Budget and School Funding Statement of Settlement - Traditional School District December #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	16,426,026.79	7,528,595.61	8,897,431.18	684,417.79
Additional Aid Items						
B - Student Wellness and Success Funding**		3219	807,555.65	403,778.00	403,777.65	0.00
C - Enrollment Growth Funding		3110	0.00	0.00	0.00	0.00
D - Preschool Special Education Funding		3110	231,208.24	108,556.43	122,651.81	9,434.75
E - Special Education Transportation		3110	30,343.07	19,486.06	10,857.01	835.15
F - Total Additional Aid Items		3110	1,069,106.96	531,820.49	537,286.47	10,269.90
G - Total Formula Funding Plus Additional Aid			17,495,133.75	8,060,416.10	9,434,717.65	694,687.69
Transfers						
H - Educational Service Center Transfer		****	-919,552.00	-421,495.37	-498,056.63	-38,312.05
I - Open Enrollment Adjustment - Positive		1227	1,169,594.96	536,280.39	633,314.57	48,716.51
Open Enrollment Adjustment - Negative		477	-1,759,222.23	-778,088.56	-981,133.67	-75,471.82
J - Community School Transfer		478	-419,024.40	-158,213.97	-260,810.43	-20,062.34
K - STEM School Transfer		****	0.00	0.00	0.00	0.00
L - Scholarship Transfer		****	-59,711.50	-35,732.96	-23,978.54	-1,844.50
M - Other Adjustments - Positive		****	0.00	0.00	0.00	0.00
Other Adjustments - Negative		****	-5,745.12	-5,674.36	-70.76	-5.44
N - Total Transfers			-1,993,660.29	-862,924.83	-1,130,735.46	-86,979.64
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	39,572.82	39,572.82	0.00	0.00
JV51 Tuition (SF-14) Expenditure	(Neg)	471	-23,570.89	-7,443.96	-16,126.93	-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	-5,587.25	-12,127.37	-932.87
JV09 College Credit Plus Deduction		479	-27,528.57	-11,261.70	-16,266.87	-1,251.30
Total Adjustments			-355.43	44,165.74	-44,521.17	-3,424.70
Total Payment Before Retirements			15,501,118.03	7,241,657.01	8,259,461.02	604,283.35
Retirement System						
School Employees Retirement		221	-603,264.00	-276,496.00	-326,768.00	-25,136.00
State Teachers Retirement		211	-1,912,536.00	-876,579.00	-1,035,957.00	-79,689.00
Total Retirements			-2,515,800.00	-1,153,075.00	-1,362,725.00	-104,825.00
Total Payment			12,985,318.03	6,088,582.01	6,896,736.02	499,458.35

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:

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