

Treasurer's Notes

August 24, 2021

Financial Reports for the Month of July 2021

The following are explanations of significant variances noted when comparing fiscal year-to-date activity through July 2021 to the same time frame last fiscal year according to the information on the "General Operating Cash Flow Report".

- Property Tax (Real) decreased \$1,614,410 or 55.39% due to the timing of the final payment. The final payment was received in July 2020 last fiscal year, but not until August 2021 this fiscal year.
- Public Utility Personal Property Tax decreased \$238,682 or 100%, which is due to the timing of the final settlement. The final settlement was received in July 2020 last fiscal year, but not until August 2021 this fiscal year.
- 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.
- Purchased services increased \$178,486 or 34.37%. \$123,250 of this increase was due to the payment for the MS LED project in July 2021. This payment was more than the payment made in FY 20 for the project completed last summer. Also, due to timing, there were no water, sewer, or electric payments made in July 2020, whereas payments were made in July 2021.
- Capital Outlay increased \$44,526 or 100%. Additional speakers were purchased for the stadium in FY 22.
- Other Objects/Uses decreased \$67,704 or 55.74%, which is due to the 2nd half real estate payment being settled in July 2020 during FY 21. In FY 22, the second half settlement did not occur until August 2021. Auditor & Treasurer fees were reported as an expense in July 20, but will not be reported as an expense in FY 22 until August.

The remaining revenue and expenditure accounts do not have insignificant variances. Overall General Fund fiscal year 2022 revenues are \$1,645,875 less and expenditures are \$221,468 more than fiscal year 2021.

Temporary Appropriation Modifications

Band (Fund 300-9200) - \$10,300

ARP ESSER (Fund 507-9322) - \$1,022,885.89

The Band temporary appropriations are being increased due to the receipt of additional funds from the Band Boosters. The ARP ESSER fund temporary appropriations are being increased due to ODE placing the full allocation in the CCIP for budgeting.

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:

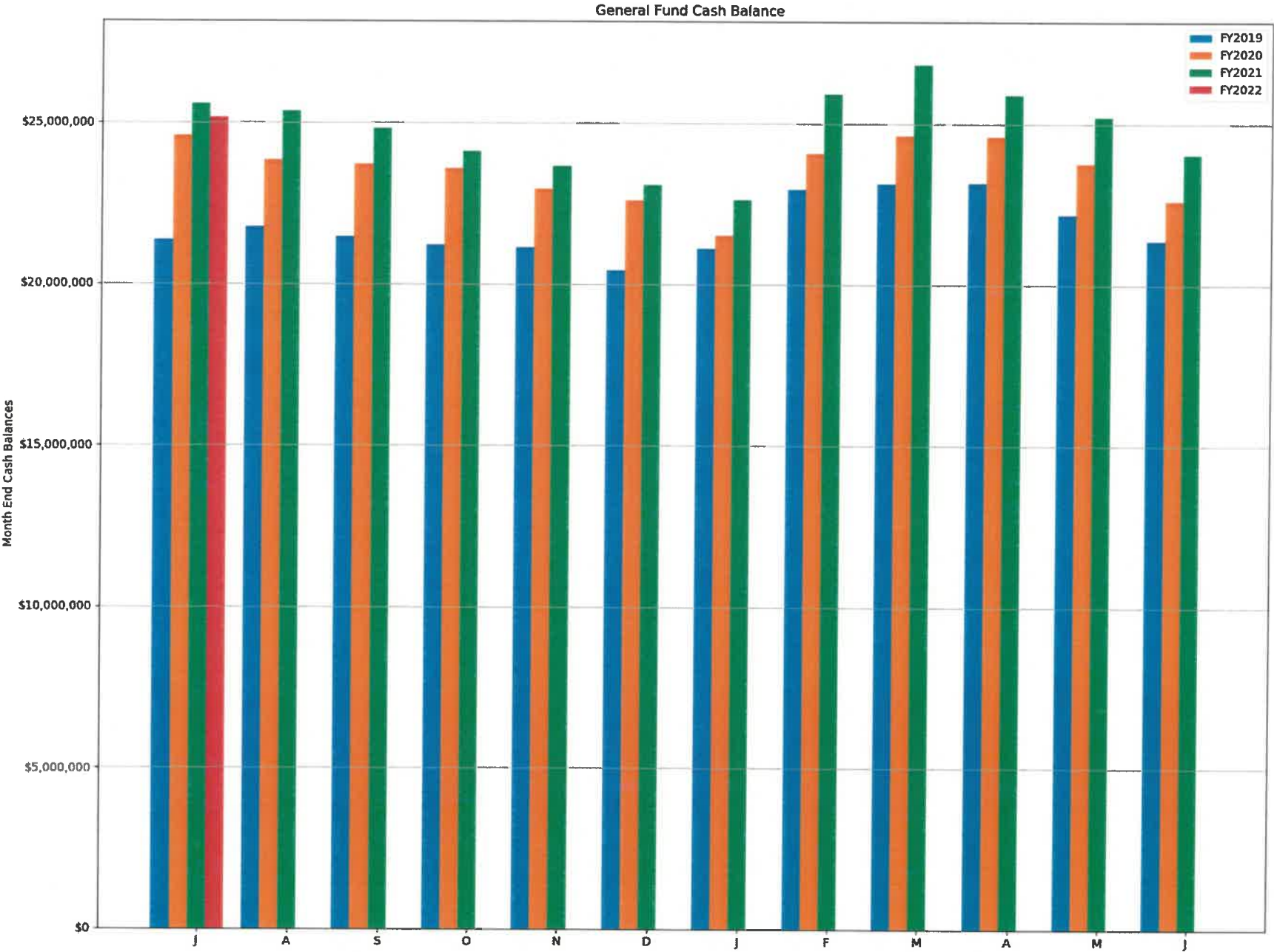
PO #	Check #	Vendor	Amount	Description	Invoice Date	PO Date
2200524	76572	EMS LINQ, INC.	\$11,363.40	Oneview- Hosting/Support	7/31/21	8/1/21
2200458	76633	The Ohio Historical Society	\$3,300	21-22 Subscription Fee for Ohio as America Online Textbooks	7/29/21	8/1/21

Wapakoneta City Schools: General Operating Fund Cash Flow Report as of: 7/31/21

<i>Revenues</i>	Fiscal Yr: 2018	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2022
	7/2017-6/2018	7/2018-6/2019	7/2019-6/2020	7/2020-6/2021	July 2019	July 2020	July 2021
Property Tax (Real)	\$6,808,920	\$6,834,329	\$6,913,844	\$7,265,134	\$2,890,269	\$2,914,410	\$1,300,000
Public Utility Personal Property Tax	\$445,166	\$430,417	\$410,102	\$493,623	\$199,665	\$238,682	\$0
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	\$1,411,593	\$1,377,465	\$1,349,781
Restricted State Aid	\$306,255	\$385,345	\$390,237	\$386,290	\$30,003	\$30,008	\$30,009
Property Tax Allocation	\$975,204	\$977,277	\$980,072	\$1,014,517	\$0	\$0	\$0
All Other Operating Rev	\$2,014,656	\$2,294,702	\$2,608,122	\$2,439,247	\$166,814	\$132,668	\$131,780
Total Revenue	\$30,171,544	\$30,772,060	\$30,563,660	\$31,207,019	\$5,564,067	\$5,348,090	\$3,702,215
<i>Expenditures</i>	Fiscal Yr: 2018	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2022
	(2017-2018)	(2018-2019)	(2019-2020)	(2020-2021)	July 2019	July 2020	July 2021
Personnel Services	\$13,412,127	\$14,553,432	\$15,099,903	\$15,485,189	\$1,166,353	\$1,219,227	\$1,260,218
Employees Benefits	\$5,283,822	\$5,531,783	\$5,710,903	\$5,991,268	\$443,462	\$453,338	\$472,262
Purchased Services	\$6,528,879	\$6,518,406	\$6,399,872	\$6,600,918	\$416,009	\$519,315	\$697,801
Supplies/Materials	\$1,065,354	\$1,081,510	\$968,779	\$995,943	\$158,137	\$68,551	\$74,797
Capital Outlay	\$368,746	\$618,853	\$596,712	\$45,366	\$14,500	\$0	\$44,526
Other Objects/Uses	\$431,780	\$480,649	\$541,092	\$644,942	\$121,741	\$121,463	\$53,759
Total Expenditures	\$27,090,708	\$28,784,633	\$29,317,261	\$29,763,626	\$2,320,202	\$2,381,894	\$2,603,362
Rev. Over/(Under) Exp.	\$3,080,836	\$1,987,427	\$1,246,399	\$1,443,393	\$3,243,865	\$2,966,196	\$1,098,854
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	\$24,603,587	\$25,572,312	\$25,148,362

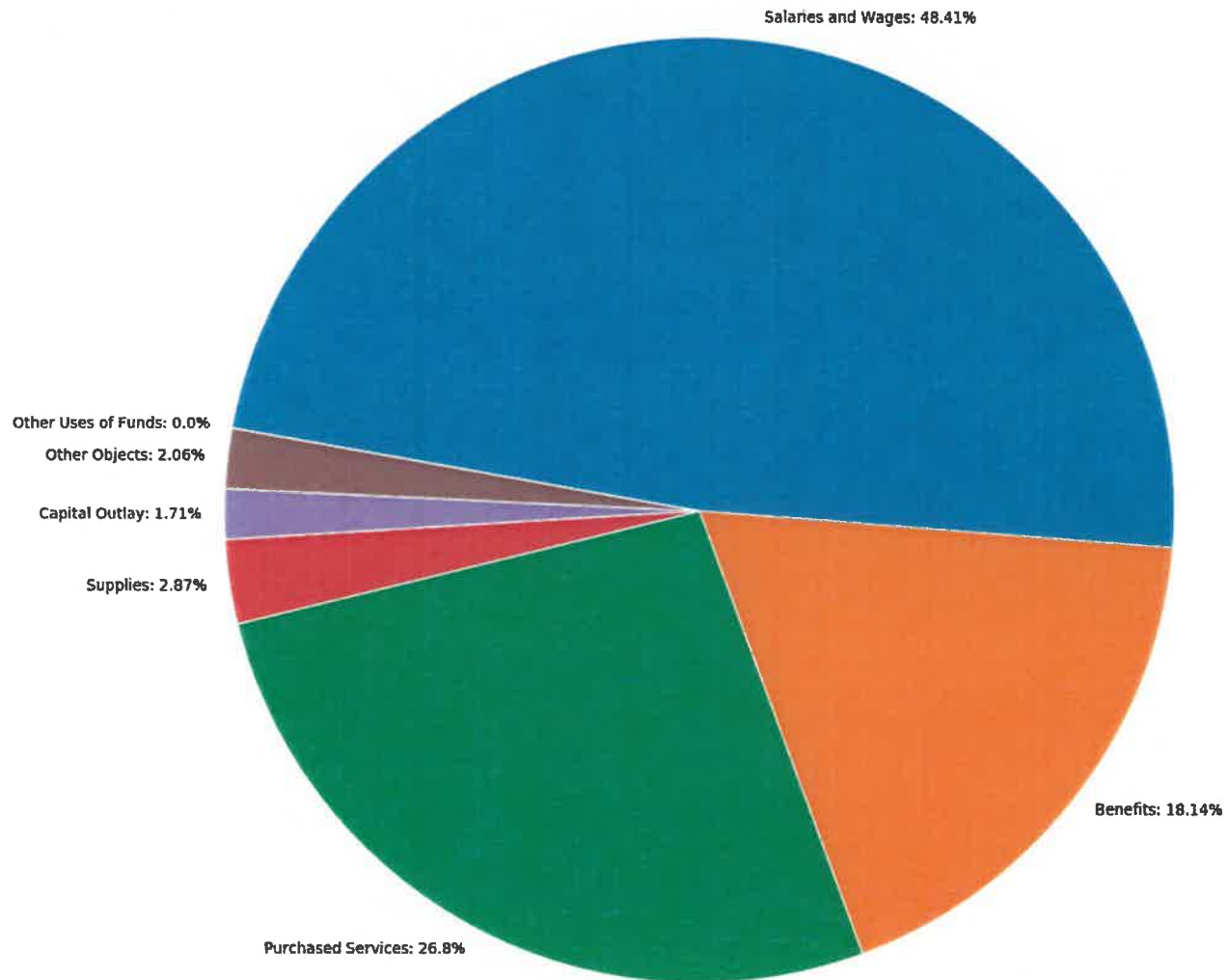
Note: General fund fiscal year 2022 revenues are \$1,645,875 less than fiscal year 2021; fiscal year 2022 expenditures are \$221,468 more than fiscal year 2021; July 2021 ending general fund balance is \$423,950 less than July 2020. The school district continues to monitor finances in order to make necessary decisions to balance the budget.

Wapakoneta City Schools



Wapakoneta City Schools

General Fund Expenditures: July FY2022



WCS - FY 2021 Investments	Maturity	Ave Yield	7/1/2021	Additions	Interest	(Withdrawals)	7/31/2021
Star Ohio	NA	0.08%	\$8,202,869.44	2,865,231.31	\$509.37	(\$2,386,000.00)	\$8,682,610.12
J.P. Morgan Chase	NA	0.05%	36,097.44	36,000.00	1.05	(36,777.91)	35,320.58
First National Bank (ck)	NA	0.25%	1,443,467.56	500,816.51	330.94	0.00	1,944,615.01
Minster Bank	NA	0.05%	1,110,305.60	3,260,448.77	60.15	(2,790,370.05)	1,580,444.47
Minster Bank MMA	N/A	0.10%	2,366,494.54	-	194.51	0.00	2,366,689.05
Fifth Third Bank Safe	NA	0.10%	281,468.66	312.50	11.95	0.00	281,793.11
Subtotal: Bank Accounts			\$13,440,703.24	\$6,662,809.09	\$1,107.97	(\$5,213,147.96)	\$14,891,472.34
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: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:05580ASJ9	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: 912828456	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:077522ME1	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: 06251AW49	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
MB: CD: People's State Bank CUSIP:712515JX4	7/16/24	0.35%	247,000.00	247,000.00	-	-	247,000.00
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:077522BV5	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:538036HP2	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:2472RB86	2/14/25	1.75%	50,000.00	-	-	-	50,000.00
MB: CD:ENERBANK CUSIP: 29278T9F3	2/28/25	1.70%	166,000.00	-	-	-	166,000.00
5/3: FFB CUSIP:3133MTQ5	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:06653LAK8	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: 819165JH7	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:48128JHS1	7/31/25	0.55%	248,000.00	-	-	-	248,000.00
MB: CD: 1st FHL BK USA DAKOTA DUNES, SD CUSIP:3202RNT0	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: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: 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	247,000.00	-	(247,000.00)	17,070,056.65
Multi-Bank Securities: Cash acc't			\$387.29	\$247,000.00	16,335.65	(\$263,722.94)	\$0.00
5/3 Investments: Cash Account			\$0.00	\$312.50	-	(\$312.50)	\$0.00
Cetera: Minster Bank: Cash Account			\$4,176.16	\$0.00	688.39	-	\$4,864.55
ADS Financial: Cash Account			\$14,601.61	\$0.00	183.58	\$0.00	\$14,785.19
Grand Total			#####	\$7,156,809.09	\$18,315.59	(\$5,723,870.90)	\$31,981,178.73

Fiscal Year: 2022

Ohio Department of Education
Office of Budget and School Funding
Statement of Settlement - Traditional School District
July #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	0.00	16,221,677.37	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	244,374.53	0.00	244,374.53	10,182.27
D - Special Education Transportation	3110	30,288.24	0.00	30,288.24	1,262.01
E - Total Additional Aid Items	3110	1,082,229.61	0.00	1,082,229.61	11,444.28
F - Total Formula Funding Plus Additional Aid		17,303,906.98	0.00	17,303,906.98	687,347.50
Transfers					
G - Educational Service Center Transfer	****	-1,019,552.00	0.00	-1,019,552.00	-42,481.33
H - Open Enrollment Adjustment - Positive	3110	1,173,640.37	0.00	1,173,640.37	48,901.68
Open Enrollment Adjustment - Negative	3110	-1,784,282.11	0.00	-1,784,282.11	-74,345.09
I - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,805.20	0.00	-5,805.20	-241.88
J - Total Transfers		-1,635,998.94	0.00	-1,635,998.94	-68,166.62
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	0.00	0.00	0.00	0.00
Total Adjustments		0.00	0.00	0.00	0.00
Total Payment Before Retirements		15,667,908.04	0.00	15,667,908.04	619,180.88
Retirement System					
School Employees Retirement	221	-611,232.00	0.00	-611,232.00	-25,468.00
State Teachers Retirement	211	-2,110,416.00	0.00	-2,110,416.00	-87,934.00
Total Retirements		-2,721,648.00	0.00	-2,721,648.00	-113,402.00
Total Payment		12,946,260.04	0.00	12,946,260.04	505,778.88

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: 2022

Ohio Department of Education
Office of Budget and School Funding
Statement of Settlement - Traditional School District
July #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	675,903.22	15,545,774.15	675,903.23
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	10,182.27	241,882.81	10,823.15
D - Special Education Transportation	3110	32,938.02	1,262.01	31,676.01	1,482.83
E - Total Additional Aid Items	3110	1,092,569.94	11,444.28	1,081,125.66	12,305.98
F - Total Formula Funding Plus Additional Aid		17,314,247.31	687,347.50	16,626,899.81	688,209.21
Transfers					
G - Educational Service Center Transfer	****	-1,019,552.00	-42,481.33	-977,070.67	-42,481.33
H - Open Enrollment Adjustment - Positive	3110	1,173,640.37	48,901.68	1,124,738.69	48,901.68
Open Enrollment Adjustment - Negative	3110	-1,784,282.11	-74,345.09	-1,709,937.02	-74,345.09
I - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,805.20	-241.88	-5,563.32	-241.88
J - Total Transfers		-1,635,998.94	-68,166.62	-1,567,832.32	-68,166.62
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	0.00	0.00	0.00	0.00
Total Adjustments		0.00	0.00	0.00	0.00
Total Payment Before Retirements		15,678,248.37	619,180.88	15,059,067.49	620,042.59
Retirement System					
School Employees Retirement	221	-611,232.00	-25,468.00	-585,764.00	-25,468.00
State Teachers Retirement	211	-2,110,416.00	-87,934.00	-2,022,482.00	-87,934.00
Total Retirements		-2,721,648.00	-113,402.00	-2,608,246.00	-113,402.00
Total Payment		12,956,600.37	505,778.88	12,450,821.49	506,640.59

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

Wapakoneta City Schools 1/2% Operating Income Tax Summary

0605: 5747.03 O.R.C.

8/2/2021

July 1, 2021 to June 30, 2022	Gross Tax Distribution	1.5% Collection Assessment	Net Tax Distribution	Interest Income
July 31, Distribution	\$890,646.08	(\$13,359.69)	\$877,286.39	\$1,346.36
October 31, Distribution			\$0.00	
January 31, Distribution			\$0.00	
April 30, Distribution			\$0.00	
Grand Totals	\$890,646.08	(\$13,359.69)	\$877,286.39	\$1,346.36
Note: 1) Net Dollar change from prior year gross tax distributions				\$235,789
Note: 2) Percent change from prior year				\$235,789/\$654,857 36.01%

Wapakoneta City Schools 1/4% Permanent Improvement Income Tax Summary

0605: 5747.03 O.R.C.

10/28/2020

July 1, 2020 to June 30, 2021	Gross Tax Distribution	1.5% Collection Assessment	Net Tax Distribution	Interest Income
July 31, Distribution	\$438,676.43	(\$6,580.15)	\$432,096.28	\$663.13
October 31, Distribution			\$0.00	
January 31, Distribution			\$0.00	
April 30, Distribution			\$0.00	
Grand Totals	\$438,676.43	(\$6,580.15)	\$432,096.28	\$663.13
Note: The April Distribution: \$208,000 to be deposited annually to the 034 Maintenance fund per OSFC agreement, Res # 192-07 (\$158,424) & 24-12 (\$49,576); and \$20,000 to the Turf Replace/Enhance PI fund per Board resolution # 61-09.				

Wapakoneta City Schools

8/2/2021

Operating Income Tax .5%; SD# 0605; 5747.03 ORC	Gross Tax Distribution	Dollar Change From Prior Year	Percent Change From Prior Year
July 1, 2020 to June 30, 2021	\$2,449,127.88	-\$84,553.44	-3%
July 1, 2019 to June 30, 2020	\$2,533,681.32	\$108,010.37	4%
July 1, 2018 to June 30, 2019	\$2,425,670.95	\$130,924.63	6%
July 1, 2017 to June 30, 2018	\$2,294,746.32	\$84,420.81	4%
July 1, 2016 to June 30, 2017	\$2,210,325.51	\$95,143.73	4%
July 1, 2015 to June 30, 2016	\$2,115,181.78	\$30,940.37	1%
July 1, 2014 to June 30, 2015	\$2,084,241.41	\$60,890.61	3%
July 1, 2013 to June 30, 2014	\$2,023,350.80	\$106,634.58	6%
July 1, 2012 to June 30, 2013	\$1,916,716.22	\$63,667.81	3%
July 1, 2011 to June 30, 2012	\$1,853,048.41	\$102,815.90	6%
July 1, 2010 to June 30, 2011	\$1,750,232.51	\$91,061.86	5%
July 1, 2009 to June 30, 2010	\$1,659,170.65	(\$252,328.01)	-13%
July 1, 2008 to June 30, 2009	\$1,911,498.66	(\$31,960.95)	-2%
July 1, 2007 to June 30, 2008	\$1,943,459.61	\$131,215.59	7%
July 1, 2006 to June 30, 2007	\$1,812,244.02	\$92,288.74	5%
July 1, 2005 to June 30, 2006	\$1,719,955.28	\$88,321.62	5%
July 1, 2004 to June 30, 2005	\$1,631,633.66	\$139,750.36	9%
July 1, 2003 to June 30, 2004	\$1,491,883.30	(\$17,762.48)	-1%
July 1, 2002 to June 30, 2003	\$1,509,645.78	(\$7,658.12)	-1%
July 1, 2001 to June 30, 2002	\$1,517,303.90	\$3,935.74	0%
July 1, 2000 to June 30, 2001	\$1,513,368.16	\$36,078.13	2%
July 1, 1999 to June 30, 2000	\$1,477,290.03	\$91,029.72	7%
July 1, 1998 to June 30, 1999	\$1,386,260.31	\$53,010.14	4%
July 1, 1997 to June 30, 1998	\$1,333,250.17	\$137,938.82	12%
July 1, 1996 to June 30, 1997	\$1,195,311.35	\$16,764.17	1%
July 1, 1995 to June 30, 1996	\$1,178,547.18	\$53,863.97	5%
July 1, 1994 to June 30, 1995	\$1,124,683.21	(\$5,616.54)	0%
July 1, 1993 to June 30, 1994	\$1,130,299.75	(\$15,073.64)	-1%
July 1, 1992 to June 30, 1993	\$1,145,373.39	\$507,308.53	80%
July 1, 1991 to June 30, 1992	\$638,064.86	\$595,406.62	1396%
July 1, 1990 to June 30, 1991	\$42,658.24		
Grand Totals	\$48,569,096.74		

Permanent Improvement Income Tax .25%; SD# 0605; 5747.03 ORC	Gross Tax Distribution	Dollar Change From Prior Year	Percent Change From Prior Year
June 1, 2020 to July 1, 2021	\$1,206,286.86	-\$41,645.73	-3%
July 1, 2019 to June 30, 2020	\$1,247,932.59	\$53,199.13	4%
July 1, 2018 to June 30, 2019	\$1,194,733.46	\$64,485.27	6%
July 1, 2017 to June 30, 2018	\$1,130,248.19	\$41,580.40	4%
July 1, 2016 to June 30, 2017	\$1,088,667.79	\$46,876.62	4%
July 1, 2015 to June 30, 2016	\$1,041,791.17	\$15,224.51	1%
July 1, 2014 to June 30, 2015	\$1,026,566.66	\$29,990.90	3%
July 1, 2013 to June 30, 2014	\$996,575.76	\$52,521.49	6%
July 1, 2012 to June 30, 2013	\$944,054.27	\$31,358.78	3%
July 1, 2011 to June 30, 2012	\$912,695.49	\$50,640.67	6%
July 1, 2010 to June 30, 2011	\$862,054.82	\$44,851.36	5%
July 1, 2009 to June 30, 2010	\$817,203.46	(\$124,280.97)	-13%
July 1, 2008 to June 30, 2009	\$941,484.43	(\$15,741.94)	-2%
July 1, 2007 to June 30, 2008	\$957,226.37	\$64,628.58	7%
July 1, 2006 to June 30, 2007	\$892,597.79	\$45,455.62	5%
July 1, 2005 to June 30, 2006	\$847,142.17	\$43,501.71	5%
July 1, 2004 to June 30, 2005	\$803,640.46	\$67,883.76	9%
July 1, 2003 to June 30, 2004	\$735,756.70	(\$13,149.54)	-2%
July 1, 2002 to June 30, 2003	\$748,906.24	(\$6,600.58)	-1%
July 1, 2001 to June 30, 2002	\$755,506.82	(\$4,008.49)	-1%
July 1, 2000 to June 30, 2001	\$759,515.31	\$24,015.45	3%
July 1, 1999 to June 30, 2000	\$735,499.86	\$45,369.25	7%
July 1, 1998 to June 30, 1999	\$690,130.61	\$25,850.81	4%
July 1, 1997 to June 30, 1998	\$664,279.80	\$161,871.94	32%
July 1, 1996 to June 30, 1997	\$502,407.86	\$436,522.82	663%
July 1, 1995 to June 30, 1996	\$65,885.04		
Grand Totals	\$21,362,503.12		