

Treasurer's Notes

May 25, 2021

Financial Reports for the Month of April 2021

The following are explanations of significant variances noted when comparing fiscal year-to-date activity through April 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.
- All other operating revenue decreased \$200,553 or 8.74% due to a \$237,718 decrease in interest earnings from the economic slowdown, a \$5,604 decrease in school fee collections since no in-person Back to School Celebrations were held this year, a \$7,992 decrease in field trip receipts since field trips were not occurring prior to April due to COVID, 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 \$177,008 more in BWC dividends in FY 21 than in FY20, additional excess cost payments of \$33,421, an increase in open enrollment of \$26,493, an increase of \$10,660 from the sale of Chromebooks and the used mower, an increase of \$8,992 in donations due to a \$5,000 donation from GENEX Solar and \$3,200 in donations towards masks, 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.
- 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 \$176,917 or 35.90%, 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.

Permanent Appropriation Modifications

Grandstand Lease Fund (Fund 003-9220) - \$34,645.66

WES: PSS Fund (Fund 018-9555) - \$5,000

WMS: MMGW Mini Grant (Fund 019-9121) - \$3,000

Wapakoneta Elementary Faculty Fund (Fund 022-9555) - \$678.52

Student Council – Middle School (Fund 200-9312) - \$1,000

Class of 2022 (Fund 200-9922) - \$467.75

Middle School Music Fund (Fund 300-9211) - \$614

The Grandstand Lease Fund's appropriations are being increased for the last lease payment for this fiscal year. This was initially budgeted, but costs for the project went over the initial appropriated amount so the lease principle/interest accounts were decreased and allocated to the project expense line item. Additional money was received on all of the other funds, therefore appropriations were increased in order to allow the individuals in charge of those accounts to spend it.

Return of Advance

The Junior Class Fund raised enough money to cover the \$12,000 advance the General Fund advanced to them front the cost of prom. Therefore, at the meeting, the return of advance to the general fund will be approved.

Authorize the following return of advance:

\$12,000 from the Class of 2022 Fund (Fund 200-9922) to the General Fund (Fund 001-0000)

Five Year Forecast

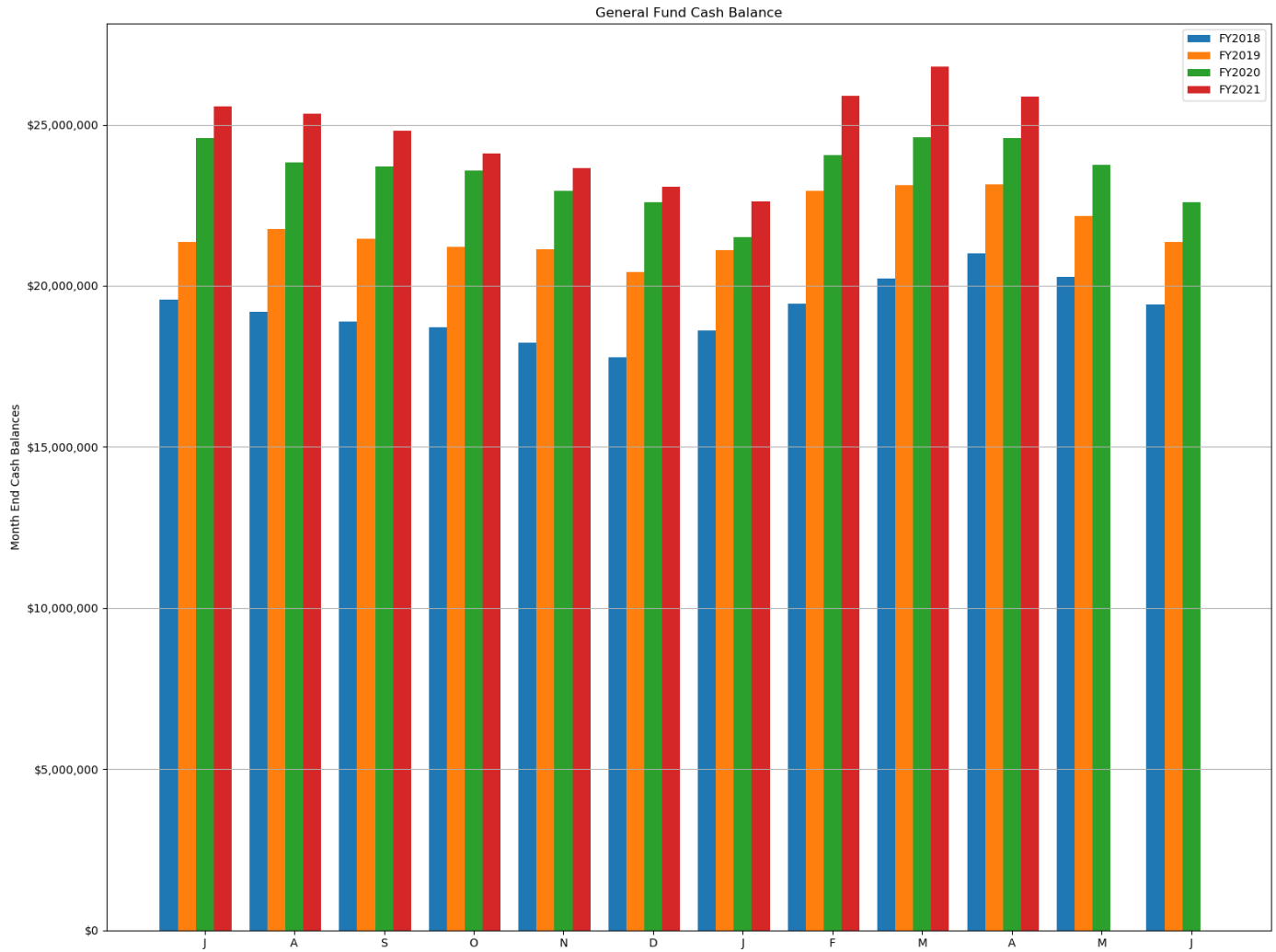
The five year forecast will be approved at this meeting.

Wapakoneta City Schools: General Operating Fund Cash Flow Report as of: 4/30/21

<i>Revenues</i>	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 April 2019	Fiscal Yr: 2020 April 2020	Fiscal Yr: 2021 April 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	\$14,448,801	\$14,315,937	\$14,169,883
Restricted State Aid	\$336,959	\$306,255	\$385,345	\$390,237	\$299,959	\$300,090	\$300,084
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	\$1,945,525	\$2,294,686	\$2,094,133
Total Revenue	\$29,793,978	\$30,171,544	\$30,772,060	\$30,563,660	\$27,361,979	\$27,748,413	\$27,786,501
<i>Expenditures</i>	Fiscal Yr: 2017 (2016-2017)	Fiscal Yr: 2018 (2017-2018)	Fiscal Yr: 2019 (2018-2019)	Fiscal Yr: 2020 (2019-2020)	Fiscal Yr: 2019 April 2019	Fiscal Yr: 2020 April 2020	Fiscal Yr: 2021 April 2021
Personnel Services	\$13,080,801	\$13,412,127	\$14,553,432	\$15,099,903	\$12,167,575	\$12,786,234	\$13,000,694
Employees Benefits	\$5,018,455	\$5,283,822	\$5,531,783	\$5,710,903	\$4,674,622	\$4,742,120	\$5,043,003
Purchased Services	\$6,188,438	\$6,528,879	\$6,518,406	\$6,399,872	\$4,985,740	\$5,053,785	\$5,322,053
Supplies/Materials	\$869,628	\$1,065,354	\$1,081,510	\$968,779	\$861,600	\$845,111	\$789,185
Capital Outlay	\$291,333	\$368,746	\$618,853	\$596,712	\$400,376	\$581,248	\$38,496
Other Objects/Uses	\$474,428	\$431,780	\$480,649	\$541,092	\$474,368	\$492,824	\$315,907
Total Expenditures	\$25,923,083	\$27,090,708	\$28,784,633	\$29,317,261	\$23,564,281	\$24,501,322	\$24,509,337
Rev. Over/(Under) Exp.	\$3,870,895	\$3,080,836	\$1,987,427	\$1,246,399	\$3,797,698	\$3,247,091	\$3,277,164
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	\$23,169,992	\$24,606,813	\$25,883,280

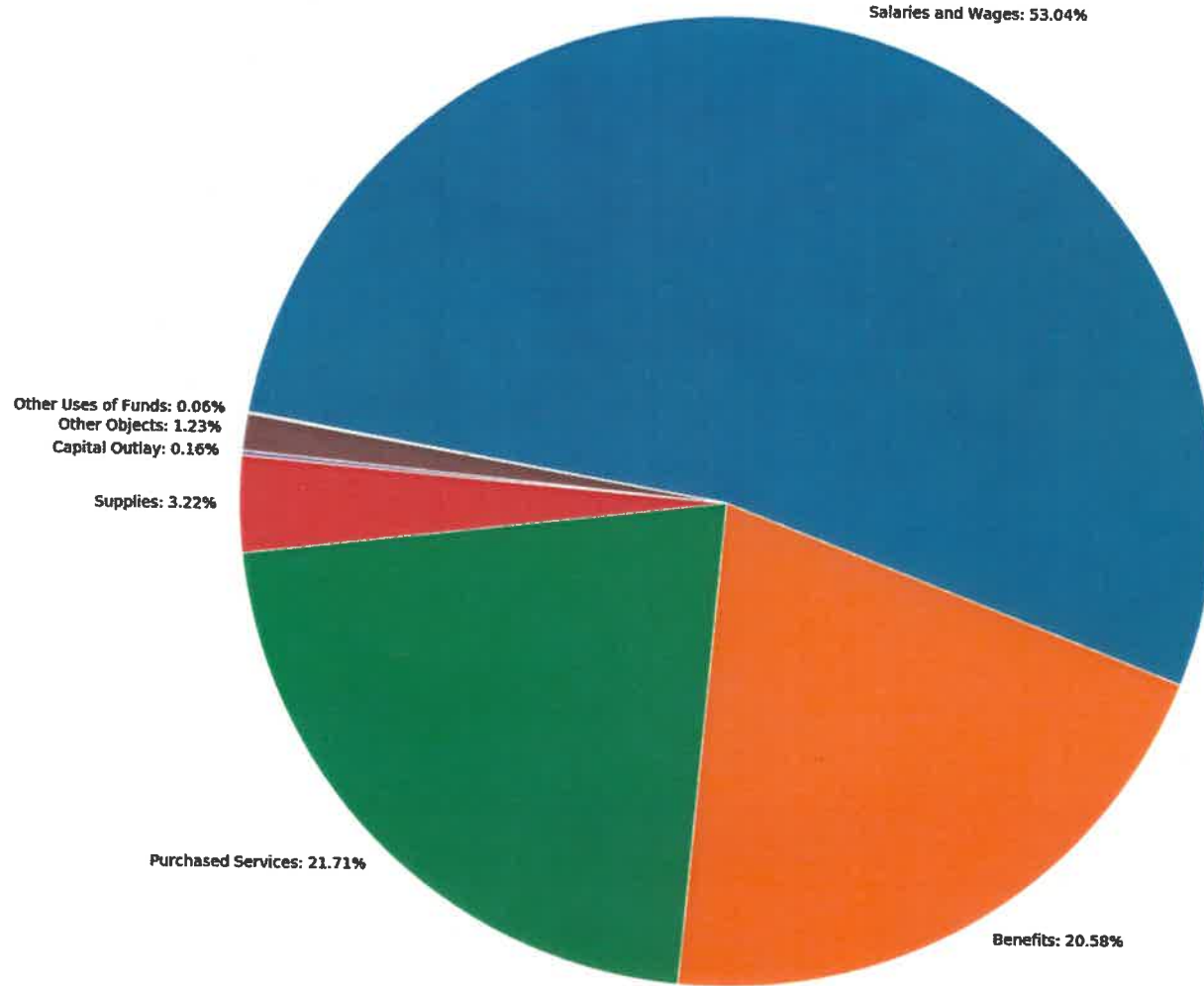
Note: General fund fiscal year 2021 revenues are \$38,088 more than fiscal year 2020; fiscal year 2021 expenditures are \$8,015 more than fiscal year 2020; April 2021 ending general fund balance is \$1,276,467 more than April 2021. The school district continues to monitor finances in order to make necessary decisions to balance the budget.

Wapakoneta City Schools



Wapakoneta City Schools

General Fund Expenditures: July - April FY2021



WCS - FY 2021 Investments	Maturity	Ave Yield	4/1/2021	Additions	Interest	(Withdrawals)	4/30/2021
Star Ohio	NA	0.08%	\$13,432,267.08	2,293,000.56	\$773.39	(\$2,590,000.00)	\$13,136,041.03
J.P. Morgan Chase	NA	0.05%	36,464.84	90,000.00	1.05	(89,544.92)	36,920.97
First National Bank (ck)	NA	0.25%	1,421,811.93	11,073.88	293.56	0.00	1,433,179.37
Minster Bank	NA	0.05%	1,737,666.61	2,627,959.73	69.35	(3,600,404.15)	765,291.54
Minster Bank MMA	N/A	0.10%	2,365,871.73	500,000.00	220.49	-	2,866,092.22
Fifth Third Bank Safe	NA	0.10%	31,438.16	-	2.58	0.00	31,440.74
Subtotal: Bank Accounts			\$19,025,520.35	\$5,522,034.17	\$1,360.42	(\$6,279,949.07)	\$18,268,965.87
MB, CD: First Business BK Madison WI CUSIP: 31939QS54	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: 319141G16	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 06740KKB8	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: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: 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 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
CT: Wells Fargo CUSIP: 949783UE4	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: 06251AW48	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	-	-	248,000.00
MB: Celtic BK: Salt Lake CUSIP: 15118RUJ9	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: FHLB CUSIP: 3130A2JW4	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
MBS: CD: Intercrredit 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:56285SN2	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
ADS: US Treasury CUSIP:912826ZL7	4/30/25	0.38%	-	297,888.28	-	-	297,888.28
MB, CD: Emerbank 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:48128JHS1	7/31/25	0.55%	248,000.00	-	-	-	248,000.00
MB, CD: 1st FINE BK USA DAKOTA DUNES, SD CUSIP:3202ZRNT0	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:88241JUN1	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: 58404JN2	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: US Alliance 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
Subtotal: MultiBank, 5/3, Cetera & ADS Financial Investments			13,751,913.25	1,271,123.23	-	-	15,023,036.48
Multi-Bank Securities: Cash acc't			\$251,757.02	\$0.00	20,393.82	(\$267,514.47)	\$4,636.37
5/3 Investments: Cash Account			\$0.00	\$250,000.00	-	(\$250,000.00)	\$0.00
Cetera: Minster Bank: Cash Account			\$2,065.14	\$0.00	711.32	(\$1,024,296.89)	\$2,776.46
ADS Financial: Cash Account			\$667.26	\$1,024,296.89	853.99	(\$1,024,296.89)	\$1,521.25
Grand Total			\$33,029,857.88	\$7,817,454.29	\$23,319.55	(\$7,571,760.43)	\$33,300,936.43

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

4/30/2021	<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	\$1,213,461	\$22,843	\$5,827	\$208,000
FY'21 Expenditures	\$766,193	\$3,500	\$5,582	\$80,614
FY'21 Ending Balance	\$1,028,779	\$43,401	\$7,827	\$384,171
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 - April 2021	Amount
Follett School Solutions: Library Books	\$1,929
Mackin Book Company: Library Books	\$642
PI Income Tax Fees	\$4,745
Prenger Implement: Mower	\$19,931
New Era Surfacing LLC: Spraying of Track	\$31,900
Megalift, LLC: New Scoreboard and video board	\$47,500
Transfer Out: To Turf Fund	\$20,000
Transfer Out: To Fund 034 Classroom Facilities & Maintenance Fund	\$208,000
Total Expenditures	\$334,646

Ohio Department of Education
Office of Budget and School Funding
Statement of Settlement - Traditional School District
April #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	12,545,692.56	4,181,897.52	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	242,320.58	184,002.81	58,317.77	9,719.63
E - Special Education Transportation	3110	30,288.24	25,324.31	4,963.93	827.32
F - Total Additional Aid Items	3110	1,080,175.66	1,016,893.96	63,281.70	10,546.95
G - Total Formula Funding Plus Additional Aid		17,807,765.74	13,562,586.52	4,245,179.22	707,529.87
Transfers					
H - Educational Service Center Transfer	****	-919,552.00	-689,679.72	-229,872.28	-38,312.05
I - Open Enrollment Adjustment - Positive	1227	1,161,926.54	874,438.17	287,488.37	47,914.73
Open Enrollment Adjustment - Negative	477	-1,782,866.42	-1,315,220.28	-467,646.14	-77,941.02
J - Community School Transfer	478	-427,812.85	-306,066.47	-121,746.38	-20,291.06
K - STEM School Transfer	****	0.00	0.00	0.00	0.00
L - Scholarship Transfer	****	-63,504.96	-49,186.40	-14,318.56	-2,386.43
M - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,822.56	-5,802.77	-19.79	-3.30
N - Total Transfers		-2,037,632.25	-1,491,517.47	-546,114.78	-91,019.13
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	-63,944.88	-128,931.23	-21,488.54
JV50 Tuition (SF-14)	(Pos) 1221	72,337.66	72,337.66	0.00	0.00
JV51 Tuition (SF-14) Expenditure	(Neg) 471	-55,476.30	-20,685.59	-34,790.71	-5,798.45
JV52 Tuition (SF-14)	(Pos) 1223	50,504.14	50,504.14	0.00	0.00
JV53 Tuition (SF-14) Expenditure	(Neg) 475	-32,936.84	-14,291.97	-18,644.87	-3,107.48
JV09 College Credit Plus Deduction	479	-67,348.75	-35,948.86	-31,399.89	-5,233.31
Total Adjustments		-90,137.25	123,629.45	-213,766.70	-35,627.78
Total Payment Before Retirements		15,679,996.24	12,194,698.50	3,485,297.74	580,882.96
Retirement System					
School Employees Retirement	221	-603,264.00	-452,448.00	-150,816.00	-25,136.00
State Teachers Retirement	211	-1,912,536.00	-1,434,402.00	-478,134.00	-79,689.00
Total Retirements		-2,515,800.00	-1,886,850.00	-628,950.00	-104,825.00
Total Payment		13,164,196.24	10,307,848.50	2,856,347.74	476,057.96

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
April #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	13,242,675.48	3,484,914.60	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	245,133.71	193,722.44	51,411.27	10,555.65
E - Special Education Transportation	3110	30,288.24	26,151.63	4,136.61	827.32
F - Total Additional Aid Items	3110	1,082,988.79	1,027,440.91	55,547.88	11,382.97
G - Total Formula Funding Plus Additional Aid		17,810,578.87	14,270,116.39	3,540,462.48	708,365.89
Transfers					
H - Educational Service Center Transfer	****	-919,552.00	-727,991.77	-191,560.23	-38,312.05
I - Open Enrollment Adjustment - Positive	1227	1,165,597.82	922,352.90	243,244.92	48,978.62
Open Enrollment Adjustment - Negative	477	-1,782,685.82	-1,393,161.30	-389,524.52	-77,904.90
J - Community School Transfer	478	-426,849.11	-326,357.53	-100,491.58	-20,098.32
K - STEM School Transfer	****	0.00	0.00	0.00	0.00
L - Scholarship Transfer	****	-67,125.99	-51,572.83	-15,553.16	-3,110.63
M - Other Adjustments - Positive	****	0.00	0.00	0.00	0.00
Other Adjustments - Negative	****	-5,817.22	-5,806.07	-11.15	-2.23
N - Total Transfers		-2,036,432.32	-1,582,536.60	-453,895.72	-90,449.51
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	-85,433.42	-107,442.69	-21,488.54
JV50 Tuition (SF-14)	(Pos) 1221	72,400.42	72,337.66	62.76	62.76
JV51 Tuition (SF-14) Expenditure	(Neg) 471	-55,652.69	-26,484.04	-29,168.65	-5,833.73
JV52 Tuition (SF-14)	(Pos) 1223	50,565.90	50,504.14	61.76	61.76
JV53 Tuition (SF-14) Expenditure	(Neg) 475	-32,939.17	-17,399.45	-15,539.72	-3,107.94
JV09 College Credit Plus Deduction	479	-67,348.75	-41,182.17	-26,166.58	-5,233.32
Total Adjustments		-90,191.45	88,001.67	-178,193.12	-35,539.01
Total Payment Before Retirements		15,683,955.10	12,775,581.46	2,908,373.64	582,377.37
Retirement System					
School Employees Retirement	221	-603,264.00	-477,584.00	-125,680.00	-25,136.00
State Teachers Retirement	211	-1,912,536.00	-1,514,091.00	-398,445.00	-79,689.00
Total Retirements		-2,515,800.00	-1,991,675.00	-524,125.00	-104,825.00
Total Payment		13,168,155.10	10,783,906.46	2,384,248.64	477,552.37

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

4/30/2021

Operating Income Tax .5%; SD# 0605; 5747.03 ORC	Gross Tax Distribution	Dollar Change From Prior Year	Percent Change 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	\$51,018,224.62		

Permanent Improvement Income Tax .25%; 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	\$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	\$22,568,789.98		