Treasurer's Notes

September 28, 2021

Financial Reports for the Month of August 2021

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

- Public Utility Personal Property Tax decreased \$30,681 or 12.85%, which is generally due to depreciation on taxable infrastructure.
- Income Tax revenue increased \$235,789 or 36.01%, which is due to the return back of individuals back to the workforce after the pandemic hit during the Spring of 2020. There have also been an increase in the minimum wage that employers are willing to pay in order to get people to come work for them.
- All Other Operating Revenue decreased \$187,799 or 64.32%. This is due to open-enrollment in no longer being
 reported on the School Foundation Settlement reports separately from state aid. This is in preparation for the new
 funding formula reporting where students will be reported at their district of attendance for funding purposes and there
 will no longer be any open enrollment in and out payments.
- Purchased services decreased \$320,552 or 29.87%. The majority of this decrease is due to open enrollment-out no
 longer being reported on the School Foundation Settlement Reports separately from state aid. This is in preparation for
 the new funding formula reporting where students will be reported at their district of attendance for funding purposes and
 there will no longer be any open enrollment in and out payments. An adjusting entry had to be made in August 2021 to
 decrease state aid for the July open enrollment out figures, thus purchased services were decreased. The August open
 enrollment out expenses were posted as a reduction of state aid, but in August.
- Capital Outlay increased \$162,913 or 39067.82%. Additional speakers were purchased for the stadium in FY 22 for \$42,340. \$116,329 was spent on desktop workstations for the robotics labs, business class lab, and the tv tech lab at the high school.

The remaining revenue and expenditure accounts do not have significant variances. Overall General Fund fiscal year 2022 revenues are \$147,295 more and expenditures are \$48,510 less than fiscal year 2021.

Approval of New Funds

ARP Special Education, Part B-IDEA – (Fund 516-9322) - \$143,405.06 ARP IDEA Preschool Grant for the Handicap (Fund 587-9322) - \$10,619.62

The District was awarded two additional federal grants from the Ohio Department of Education. Therefore, a request to approve them will be on the September board meeting.

Temporary Appropriation Modifications

ARP Special Education, Part B-IDEA – (Fund 516-9322) - \$143,405.06 ARP IDEA Preschool Grant for the Handicap (Fund 587-9322) - \$10,619.62

The District was awarded two additional ARP grants for special education students, therefore temporary appropriations were increased for them.

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
2200737	76836	Intrado	\$8,140	Renewal of School	8/31/21	9/1/21
		Interactive		Messenger Complete		
		Services		and Safe Arrival		

Board Policy #6423 – Credit Cards

According to Board Policy #6423, the Treasurer is to provide a report to the Board annually on the credit card rewards received by the District. The following are the rewards received for FY 21:

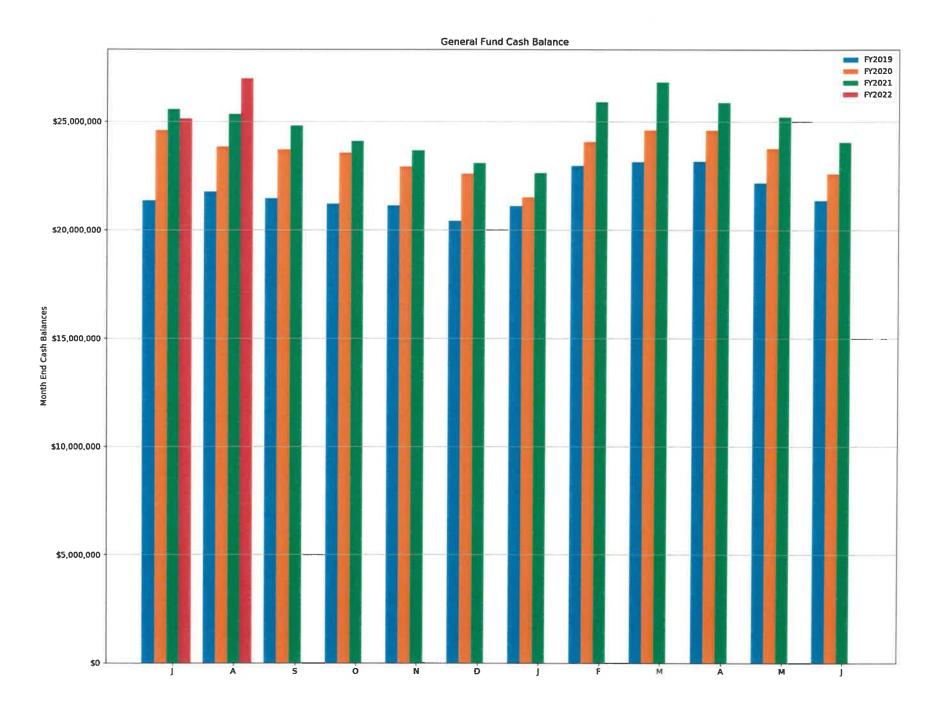
American Express	<u>Chase</u>
8/31/20 - \$4.42	12/1/20 - \$4,007.88
2/26/21 - \$81.15	3/31/21 - \$2,634.93
5/31/21 - \$11.98	6/25/21 - \$3,399.24
7/31/21 - \$16.33	

	Fiscal Yr: 2018	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2022
Revenues	7/2017-6/2018	7/2018-6/2019	7/2019-6/2020	7/2020-6/2021	<u>Aug. 2019</u>	<u>Aug. 2020</u>	<u>Aug. 2021</u>
Property Tax (Real)	\$6,808,920	\$6,834,329	\$6,913,844	\$7,265,134	\$2,890,269	\$2,914,410	\$3,100,239
Public Utility Personal Property Tax	\$445,166	\$430,417	\$410,102	\$493,623	\$199,665	\$238,682	\$208,001
Income Tax	\$2,287,178	\$2,425,671	\$2,533,682	\$2,449,128	\$865,723	\$654,857	\$890,646
Unrestricted State	\$17,334,165	\$17,424,319	\$16,727,601	\$17,159,080	\$2,902,049	\$2,786,083	\$2,692,646
Restricted State Aid	\$306,255	\$385,345	\$390,237	\$386,290	\$60,020	\$60,017	\$60,017
Property Tax Allocation	\$975,204	\$977,277	\$980,072	\$1,014,517	\$492,431	\$491,444	\$529,038
All Other Operating Rev	\$2,014,656	\$2,294,702	\$2,608,122	\$2,439,247	\$393,246	\$291,980	\$104,181
Total Revenue	\$30,171,544	\$30,772,060	\$30,563,660	\$31,207,019	\$7,803,403	\$7,437,473	\$7,584,768
	Fiscal Yr: 2018	Fiscal Yr: 2019	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2020	Fiscal Yr: 2021	Fiscal Yr: 2022
Expenditures	<u>(2017-2018)</u>	<u>(2018-2019)</u>	<u>(2019-2020)</u>	<u>(2020-2021)</u>	<u>Aug. 2019</u>	<u>Aug. 2020</u>	<u>Aug. 2021</u>
Personnel Services	\$13,412,127	\$14,553,432	\$15,099,903	\$15,485,189	\$2,883,154	\$2,384,124	\$2,442,982
Employees Benefits	\$5,283,822	\$5,531,783	\$5,710,903	\$5,991,268	\$927,290	\$909,809	\$947,475
Purchased Services	\$6,528,879	\$6,518,406	\$6,399,872	\$6,600,918	\$882,328	\$1,073,019	\$752,467
Supplies/Materials	\$1,065,354	\$1,081,510	\$968,779	\$995,943	\$296,925	\$197,489	\$200,501
Capital Outlay	\$368,746	\$618,853	\$596,712	\$45,366	\$201,160	\$417	\$163,330
Other Objects/Uses	\$431,780	\$480,649	\$541,092	\$644,942	\$126,767	\$127,308	\$136,901
Total Expenditures	\$27,090,708	\$28,784,633	\$29,317,261	\$29,763,626	\$5,317,624	\$4,692,166	\$4,643,656
Rev. Over/(Under) Exp.	\$3,080,836	\$1,987,427	\$1,246,399	\$1,443,393	\$2,485,779	\$2,745,307	\$2,941,112
Beginning Balance	\$16,291,458	\$19,372,294	\$21,359,722	\$22,606,116	\$21,359,722	\$22,606,116	\$24,049,509
Ending Balance	\$19,372,294	\$21,359,721	\$22,606,121	\$24,049,509	\$23,845,501	\$25,351,423	\$26,990,621

Wapakoneta City Schools: General Operating Fund Cash Flow Report as of: 8/30/21

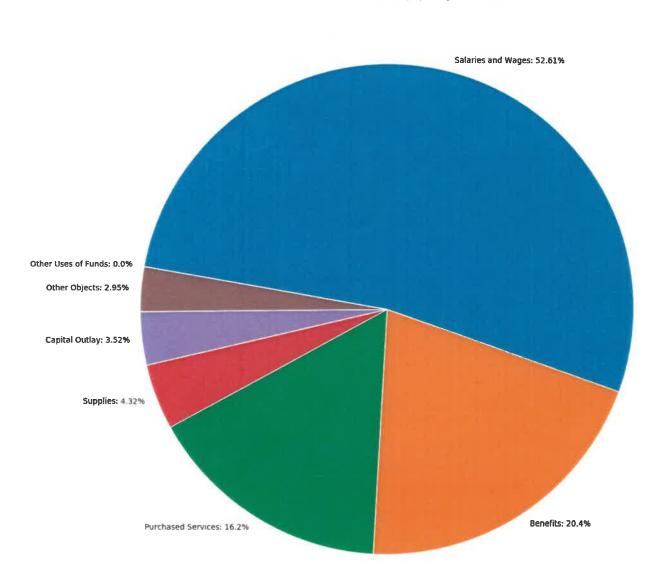
Note: General fund fiscal year 2022 revenues are \$147,295 more than fiscal year 2021; fiscal year 2022 expenditures are \$48,510 less than fiscal year 2021; August 2021 ending general fund balance is \$1,639,198 more than August 2020. The school district continues to monitor finances in order to make necessary decisions to balance the budget.

Wapakoneta City Schools



Wapakoneta City Schools

General Fund Expenditures: July - August FY2022



	Operatin	Source: "BU	D2" August	2021				
Function	Description Cost Center	Salaries - Wages (100 OBJ)	Benefits (200 OBJ)	Purchased Services (400 OBJ)	Supplies (500 OBJ)	Capital - Replace. (600/700 OBJ)	Misc./Other (800/900 OBJ)	Total
1100	Regular Instruction	1,374,893.42	513,255.98		64,441.17	33,472.20	1,565.35	1,995,780.86
1200	Special Instruction	258,079.52	95,987.18		2,718.75	0.00	0.00	495,881.46
1300	Vocational Instruction	34,120.12	10,751.22	14,477.55	13,283.85	82,857.60	0.00	155,490.34
1900	Other Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2100	Pupil Support	105,291.06	53,505.26	43,244.23	3,560.96	0.00	0.00	205,601.51
2200	Instruct. Staff Support	65,035.67	27,066.90	33,316.54	2,534.69	4,659.99	24,100.66	156,714.45
2300	Bd. of Ed. Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2400	Administrative Support	270,098.36	121,199.84	1,124.00	19,057.90	0.00	1,570.00	413,050.10
2500	Fiscal Services	37,209.14	15,503.26	180.00	3,282.00	0.00	93,888.16	150,062.56
2600	Support Serv - Business	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2700	Maintenance	164,472.65	63,150.52	505,988.34	36,561.06	0.00	0.00	770,172.57
2800	Pupil Transportation	120,152.19	44,310.50	1,296.00	21,772.15	0.00	15,777.00	203,307.84
2900/3900	Other Op/Non Instruct'l	775.00	268.43	2,400.00	341.88	0.00	0.00	3,785.31
4100/4300	Academic Oriented	4,187.48	1,416.29	0.00	0.00	0.00	0.00	5,603.77
4500	Sport Activities	5,675.29	1,017.86	3,192.00	32,946.20	0.00	0.00	42,831.35
4600-7500	Co Curricular/Advances	2,991.63	42.13	0.00	0.00	42,340.00	0.00	45,373.76
Grand T	otal	2,442,981.53	947,475.37	752,467.41	200,500.61	163,329.79	136,901.17	4,643,655.88
Percent S	Spent	15%	15%	12%	16%	38 %	27%	15%
Note:	This report reflects fiscal wonth of August (1/12 or 1	year 2022 (July :					LL	

Wapakoneta City Schools ----- FY22 - July 1, 2021 through June 30, 2022 Expenditure Report Operating Funds: Actual Expenditures (Fund 001) Source: "BUD2" August 2021

WCS - FY 2021 Investments	Maturity	Ave Yield	8/1/2021	Additions	Interest	(Withdrawls)	8/30/2021
Star Ohio	NA	0.07%	\$8,682,610.12	1,957,520.23	\$635.53	(\$39,325.00)	\$10,601,440.88
J.P. Morgan Chase First National Bank (ck)	NA NA	0.05%	35,320.58 1,944,615.01	39,325.00 12,353.87	1.12	(39,324.81) (0.16)	35,321.89 1,957,395.98
Minster Bank	NA	0.05%	1,580,444.47	2,757,711.25	114.70	(3,101,798.80)	1,236,471.62
Minster Bank MMA Fifth Third Bank Safe	N/A NA	0.10%	2,366,689.05 281,793.11	- 312.50	207.50 9.91	0.00 (250,000.00)	2,366,896.55 32,115.52
Subtotal: Bank Accounts			\$14,891,472.34	\$4,767,222.85	\$1,396.02	(\$3,430,448.77)	\$16,229,642.44
MB: CD:Ally BK Midvale UT CUSIP:02007GGD9 MB:CD:Main Street Bank Corp.	11/23/21	3.25%	100,000.00				100,000.00
CUSIP:56034WAS0 MB:CD:CIT Bank, NA CUSIP:12556LBU9	2/1/22 3/28/22	2.95% 1.05%	248,000.00 248,000.00	-			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				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%	50,000.00	-	-	-	50,000.00
MB: CD:First BK Highland PK, IL: CUSIP:319141GP6 MB: CD:Discover BK Greenwood: CUSIP	6/28/22	2.05%	247,000.00	-	-	-	247,000.00
2546725E4 MB:CD:Barclays BK: CUSIP 06740KKD8	7/6/22 7/12/22	2.20%	247,000.00 247,000.00	-	-	-	247,000.00 247,000.00
MB:CD:Goldman Sachs BK USA NY: CUSIP 38148PLK1	7/12/22	2.30%	247,000.00	-	-	-	247,000.00
MB: BMW Bank of North America CUSIP:05580ASU9	10/11/22	1.85%	246,000.00	-			246,000.00
MB: Security: Cleveland OH GO CUSIP:186343Q51	12/1/22	2.03%	134,683.75				134,683.75
Minster Bank CD MB:CD: Wells Fargo NATL BK CUSIP:	1/4/23	0.35%	248,000.00				248,000.00
049495AQ8 MB:CD: Valley Central Bank CUSIP:91944RAU2	1/17/23	1.90%	249,000.00				249,000.00
MB:CD: Texas Capital Bank, NA CUSIP:88224PLY3	2/7/23	1.70%	248,000.00 247,000.00	_			248,000.00
MB:CD: Bank LEUMI USA, NY, NY CUSIP:)63248KR8	3/31/23	1.45%	247,000.00	-			247,000.00
/B:CD:Sychrony BK Retail CUSIP: 87165FUQ5		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: 0128284S6	5/31/23	2.75%	526,828.13	-			526,828.13
MB:CD:Citibank NATL ASSN CUSIP: 17312QM48 MB: UBS BK USAI CUSIP: 90348JCW8	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 CUSIP:677522ME1	6/13/23 8/1/23	3.25%	246,000.00 82,282.50	-			246,000.00 82,282.50
CT: Wells Fargo CUSIP: 949763UE4 MB: National Cooperative Bank, N.A. CUSIP:	9/28/23	3.35%	250,000.00	-	-		250,000.00
335573AK4	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 MBS:CD:TIAA, FSB CUSIP: 87270LDV2	3/25/24 4/9/24	2.90% 0.40%	248,000.00 248,000.00	-			248,000.00 248,000.00
IB: Celtic Bk: Salt Lake CUSIP:15118RUU9 IB: Morgan Stanley CUSIP: 61760AB73	4/17/24 5/16/24	1.35% 2.65%	248,000.00 248,000.00				248,000.00 248,000.00
ADS: US Treasury Note CUSIP:912828XT2	5/31/24	2.00%	525,964.85	-			525,964.85
MB: CD: People's State Bank CUSIP:712515JX4 ADS: FHLB CUSIP: 3130A2UW4	7/16/24 9/13/24	0.35%	325,666.20	247,000.00			247,000.00 325,666.20
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 MB:CD: Luana SVGS BK IOWA CUSIP:549104TE7	10/18/24	1.90%	248,000.00				248,000.00
MB: FHLB CUSIP: 3130AMGH9 MBS: CD: Intercredit Bank, NA: CUSIP:	12/27/24	0.50%	100,000.00	-			100,000.00
458657MA8 MB:CD: Live Oak BKG CO CUSIP:538036HP2	12/31/24 1/20/25	0.35%	246,000.00 248,000.00				246,000.00
MB: State Bank of India: CUSIP:856285SN2 MB: CD: Raymond James BK NATL ASSOC St	1/30/25	1.90%	248,000.00				248,000.00
Petersburg FL, CUSIP:5472RBB6 MB: CD:ENERBANK CUSIP: 29278TNF3	2/14/25	1.75%	50,000.00 166,000.00				50,000.00
SI: CD:Poppy Bank CUSIP:73319FAF6	3/17/25 3/18/25	0.70%	250,000.00 52,000.00	-			250,000.00
MB: CD:Bank3 CUSIP:06653LAK6 MB: CD: American Expresss Natl Bk	3/20/25	1.10%	248,000.00	-			248,000.00
CUSIP:2589AB27	3/24/25	1.10%	100,000.00				100,000.00
MB:CD Axos Bk San Diego CUSIP:05465DAQ1 MB:CD: BMO Harris Bank, NA CUSIP:	3/26/25	1.60%	248,000.00				248,000.00
05600XAY6	3/28/25	0.50%	248,000.00				248,000.00
MB: CD: Pacific Enterprise CUSIP:694231AC5 ADS:US Treasurery CUSIP:912828ZL7	3/31/20 4/30/25	1.15% 0.38%	248,000.00 297,888.28				248,000.00 297,888.28
ADS:US Treasurery CUSIP:912828ZT0	5/31/25	0.25%	494,567.03	-			494,567.03
MB: CD Enerbank USA Salt CUSIP: 29278TPQ7 MB: CD: Morton CMNTY BK ILL CUSIP: 319165JH7	6/19/25 6/19/25	0.70%	82,000.00 166,000.00				82,000.00
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,	7/31/25	0.55%	248,000.00				248,000.00
SD CUSIP:32022RNTO MB: CD: Northeast Community Bank	8/19/25	0.45%	247,000.00				247,000.00
CUSIP:664122AF5 MB: CD: Texas Exchange Bank SSB Crowley CUSIP:88241TJN1	8/20/25	0.45%	248,000.00 248,000.00				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
//3: FHLB CUSIP: 3130AKP75 //BS:CD:BankUnited National Assoc	1/26/26	0.25%	250,000.00				250,000.00
CUSIP:066519QC6 ADS: CD: Commercial Bank CUSIP:	1/22/26	0.55%	248,000.00				248,000.00
20143PEH9	1/22/26	0.45%	248,000.00				248,000.00
ADS: CD: Medallion Bank CUSIP: 58404DJN2 5/3: FHLB CUSIP: 3130AL3U6	1/27/26 2/24/26	0.45%	248,000.00 250,000.00				248,000.00 250,000.00
MBS: CD: USAlliance CUSIP: 90352RBR5 5/3: Fed Farm Cred BKS Bond	2/26/26	0.50%	246,000.00				246,000.00
CUSIP:3130ALH72 MBS:CD:Investors Community Bank CUSIP: I6147UUN8	3/10/26	0.38%	250,000.00 248,000.00				250,000.00
ADS: US Treasurery CUSIP: 91282CBT7	3/31/26	0.75%	399,568.75	-			399,568.75
ADS: US Treasurery CUSIP: 91282CBW0 MB: CD: New York Community Bank CUSIP:649447VL0	4/30/26	0.75%	499,660.16 247,000.00	-			499,660.16
5/3: FHLB CUSIP: 3130ANNG1	8/26/26	0.85%	241,000.00	250,000.00			250,000.00
Subtotal: MultiBank, 5/3, Cetera & ADS Financial Investments	I	1	16 933 050 05	-	-	-	-
Financial investments Multi-Bank Securities: Cash acc't			16,823,056.65 <u>\$0.00</u>	497,000.00 <u>\$0.00</u>	- 10,562.14	<u>(\$10,161.95)</u>	17,320,056.65 <u>\$400.19</u>
5/3 Investments: Cash Account			<u>\$0.00</u>	\$250,000.00	312.50	<u>(\$250,312.50)</u>	\$0.00
Cetera: Minster Bank: Cash Account ADS Financial: Cash Account			\$4,864.55	\$0.00	711.34		\$5,575.89
		1	\$14,785.19	\$0.00	400.30	\$0.00	\$15,185.49

Ohio Department of Education Office of Budget and School Funding **Statement of Settlement - Traditional School District** August #1 Payment

Name: Wapakoneta City		County	Auglaize			IRN: 044982 Bi-monthly Payment
Description		USAS Code	Annual Amount	Year to Date Prior to Payment	Balance Prior to Payment	
State Support						
A - Foundation Formula		3110	16,221,677.37	1,351,806.45	14,869,870.92	675,903.22
Additional Aid Items						
B - Student Wellness and Success Funding**		3219	807,566.84	0.00	807,566.84	0.00
C - Preschool Special Education Funding		3110	252,065.08	21,005.42	231,059.66	10,502.72
D - Special Education Transportation		3110	32,938.02	2,744.84	30,193.18	1,372.42
E - Total Additional Aid Items		3110	1,092,569.94	23,750.26	1,068,819.68	11,875.14
F - Total Formula Funding Plus Additional Aid			17,314,247.31	1,375,556.71	15,938,690.60	687,778.36
Transfers						
G - Educational Service Center Transfer		****	-1,019,552.00	-84,962.66	-934,589.34	-42,481.33
H - Open Enrollment Adjustment - Positive		3110	1,173,640.37	97,803.36	1,075,837.01	48,901.69
Open Enrollment Adjustment - Negative		3110	-1,784,282.11	-148,690.18	-1,635,591.93	-74,345.09
I - Other Adjustments - Positive		****	0.00	0.00	0.00	0.00
Other Adjustments - Negative		****	-5,805.20	-483.76	-5,321.44	-241.88
J - Total Transfers			-1,635,998.94	-136,333.24	-1,499,665.70	-68,166.61
Adjustments						
JV98 Excess Cost (SF-6) Positive	(Pos)	122X	0.00	0.00	0.00	0.00
JV99 Excess Cost (SF-6) Negative	(Neg)	474	0.00	0.00	0.00	0.00
JV50 Tuition (SF-14)	(Pos)	1221	0.00	0.00	0.00	0.00
JV51 Tuition (SF-14) Expenditure	(Neg)	471	0.00	0.00	0.00	0.00
JV52 Tuition (SF-14)	(Pos)	1223	0.00	0.00	0.00	0.00
JV53 Tuition (SF-14) Expenditure	(Neg)	475	0.00	0.00	0.00	0.00
JV09 College Credit Plus Deduction		479	-49,080.23	0.00	-49,080.23	-2,230.92
JV91 College Credit Plus Prior Year		479	0.00	0.00	0.00	-166.56
Total Adjustments			-49,080.23	0.00	-49,080.23	-2,397.48
Total Payment Before Retirements			15,629,168.14	1,239,223.47	14,389,944.67	617,214.27
Retirement System						
School Employees Retirement		221	-611,232.00	-50,936.00	-560,296.00	-25,468.00
State Teachers Retirement		211	-2,110,416.00	-175,868.00	-1,934,548.00	-87,934.00
Total Retirements			-2,721,648.00	-226,804.00	-2,494,844.00	-113,402.00
Total Payment			12,907,520.14	1,012,419.47	11,895,100.67	503,812.27

Footnotes:

* Funds should be coded with the 3110 receipt code, except for Career-Technical Education and Economic Disadvantaged Funding components included in the total amount listed under Disclosure Items on the SFPR. The amounts of these items are to be receipted as 3219 and 3211, respectively. The annual allocations are equal to the final FY19 amounts, but the monthly estimated current distributions are estimates. Districts must ensure they have receipted the annual amount to the restricted revenue codes by the end of the fiscal year.

** To be deposited into Fund 467

**** See worksheets for coding

Disclosure Items:

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

Estimated Current Distribution 7,315.89 7,688.36

Ohio Department of Education Office of Budget and School Funding **Statement of Settlement - Traditional School District** August #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	2,027,709.67	14,193,967.70	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	31,508.14	220,556.94	10,502.71
D - Special Education Transportation		3110	32,938.02	4,117.26	28,820.76	1,372.42
E - Total Additional Aid Items		3110	1,092,569.94	35,625.40	1,056,944.54	11,875.13
F - Total Formula Funding Plus Additional Aid			17,314,247.31	2,063,335.07	15,250,912.24	687,778.36
Transfers						
G - Educational Service Center Transfer		****	-1,019,552.00	-127,443.99	-892,108.01	-42,481.33
H - Open Enrollment Adjustment - Positive		3110	1,173,640.37	146,705.05	1,026,935.32	48,901.68
Open Enrollment Adjustment - Negative		3110	-1,784,282.11	-223,035.27	-1,561,246.84	-74,345.09
I - Other Adjustments - Positive		****	0.00	0.00	0.00	0.00
Other Adjustments - Negative		****	-5,805.20	-725.64	-5,079.56	-241.88
J - Total Transfers			-1,635,998.94	-204,499.85	-1,431,499.09	-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	-49,080.23	-2,230.92	-46,849.31	-2,230.92
Total Adjustments			-49,080.23	-2,230.92	-46,849.31	-2,230.92
Total Payment Before Retirements			15,629,168.14	1,856,604.30	13,772,563.84	617,380.82
Retirement System						
School Employees Retirement		221	-611,232.00	-76,404.00	-534,828.00	-25,468.00
State Teachers Retirement		211	-2,110,416.00	-263,802.00	-1,846,614.00	-87,934.00
Total Retirements			-2,721,648.00	-340,206.00	-2,381,442.00	-113,402.00
Total Payment			12,907,520.14	1,516,398.30	11,391,121.84	503,978.82

Footnotes:

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Disclosure Items:

osure Items:	Annual Allocation
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Estimated Current Distribution 7,315.89 7,688.36

Wapakoneta City Schools, Auglaize County

Fiscal Year	August Receipts	January Receipts	Grand Total				
2013	0.00	65,599.24	\$65,599.24				
2014	78,501.15	81,031.09	159,532.24				
2015	79,686.85	78,737.71	158,424.56				
2016	79,129.93	78,015.74	157,145.67				
2017	81,354.59	74,204.88	155,559.47				
2018	82,663.61	78,697.99	161,361.60				
2019	84,680.37	80,033.46	164,713.83				
2020	86,367.80	80,791.16	167,158.96				
2021	42,667.09	85,512.97	128,180.06				
2022	94,146.04	0.00	94,146.04				

Casino Receipts (3190)