

**Windsor C-1 School District
Financial Summary
July 31, 2019**

	<u>Operating Funds</u>	<u>Debt Service</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Beg. Fund Balance (6/30/2019)	\$ 5,424,147.60	\$ 3,643,671.29	\$ 2,158,495.75	\$ 11,226,314.64
Revenue	1,270,796.87	22,133.72	51,316.88	1,344,247.47
Expenditures	<u>1,173,396.64</u>	<u>636.00</u>	<u>146,997.17</u>	<u>1,321,029.81</u>
Change in Fund Balance	<u>97,400.23</u>	<u>21,497.72</u>	<u>(95,680.29)</u>	<u>23,217.66</u>
Ending Fund Balance (7/31/2019)	<u>\$ 5,521,547.83</u>	<u>\$ 3,665,169.01</u>	<u>\$ 2,062,815.46</u>	<u>\$ 11,249,532.30</u>

Cash & Investment Balances

<u>Bank</u>	<u>Account</u>	<u>Balance</u>
UMB Bank	Operating Account	(187,671.72)
UMB Bank	Debt Service	2,443.08
MOSIP	Savings	5,395,065.98
MOSIP	Debt Service	2,213,735.17
MOSIP	Construction (Bond Issue)	2,047,528.60
Wells Fargo	Direct Deposit Program	1,778,431.19
		<u>\$ 11,249,532.30</u>

Windsor C-1 School District
Revenue Summary - Operating Funds
July 31, 2019

Local	2020			2019			
	Budget	YTD	% of Budget	Budget	YTD	% of Budget	
Current Taxes	5111 \$ 7,279,336.00	\$ -	0.00%	\$ 7,024,262.00	\$ -	0.00%	
Delinquent Taxes	5112 242,645.00	39,668.44	16.35%	234,142.00	39,228.67	16.75%	
Proposition C	5113 2,864,155.00	195,745.46	6.83%	2,870,644.00	188,485.17	6.57%	
Financial Institution Taxes	5114 -	-	0.00%	-	-	0.00%	
K-12 Tuition	5121 -	-	0.00%	-	-	0.00%	
Earnings on Investments	5141 175,000.00	17,146.79	9.80%	75,000.00	14,662.99	19.55%	
Food Service Program	5151 337,035.00	-	0.00%	337,035.00	-	0.00%	
Food Service - Non-Program	5165 267,000.00	3,637.66	1.36%	267,000.00	563.01	0.21%	
Student Activities	5170 450,000.00	14,438.80	3.21%	450,000.00	62,065.69	13.79%	
Latchkey	5183 170,000.00	63.77	0.04%	170,000.00	938.30	0.55%	
Rentals	5191 40,000.00	1,584.33	3.96%	40,000.00	2,462.08	6.16%	
Other Local	5199 25,000.00	27.08	0.11%	25,000.00	-	0.00%	
Total Local		11,850,171.00	272,312.33	2.30%	11,493,083.00	308,405.91	2.68%
County							
Fines, Forfeitures, Etc.	5211 40,000.00	333.59	0.83%	40,000.00	485.30	1.21%	
State Assessed Utilities	5221 635,789.00	-	0.00%	635,789.00	-	0.00%	
Total County		675,789.00	333.59	0.05%	675,789.00	485.30	0.07%

Windsor C-1 School District
Revenue Summary - Operating Funds
July 31, 2019
(continued)

State		2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Basic Formula	5311	11,275,999.00	872,283.00	7.74%	11,452,201.00	885,914.00	7.74%
Transportation	5312	202,000.00	20,357.00	10.08%	200,000.00	19,147.00	9.57%
Early Childhood Special Ed.	5314	1,025,000.00	-	0.00%	750,000.00	-	0.00%
Classroom Trust Fund	5319	509,698.00	36,995.13	7.26%	519,451.00	29,732.10	5.72%
Early Childhood - PAT	5324	65,000.00	-	0.00%	65,000.00	-	0.00%
Career Education	5332	11,200.00	-	0.00%	8,000.00	-	0.00%
Food Service	5333	10,000.00	-	0.00%	10,000.00	-	0.00%
Residential Placement/Excess Cost	5369	-	-	0.00%	-	-	0.00%
High Need Fund	5381	100,000.00	-	0.00%	100,000.00	-	0.00%
Pride Grant	5397	-	-	0.00%	-	30,884.27	0.00%
Total State		13,198,897.00	929,635.13	7.04%	13,104,652.00	965,677.37	7.37%
Federal							
Medicaid	5412	60,000.00	590.96	0.98%	55,000.00	-	0.00%
IDEA Grants	5437	-	-	0.00%	-	-	0.00%
IDEA Part B Entitlement	5441	560,000.00	-	0.00%	560,000.00	-	0.00%
Early Childhood Special Education	5442	110,000.00	-	0.00%	110,000.00	-	0.00%
National School Lunch	5445	460,000.00	47,097.47	10.24%	460,000.00	16,228.85	3.53%
National School Breakfast	5446	145,000.00	18,921.61	13.05%	145,000.00	4,696.36	3.24%
After School Snack	5448	-	-	0.00%	-	-	0.00%
Title I	5451	336,506.00	-	0.00%	346,343.00	-	0.00%
Title IV	5461	-	-	0.00%	-	-	0.00%
Title II	5465	70,000.00	-	0.00%	70,000.00	-	0.00%
Other Federal	5499	-	-	0.00%	-	-	0.00%
Total Federal		1,741,506.00	66,610.04	3.82%	1,746,343.00	20,925.21	1.20%
Other							
Tuition from Other Districts	5811	19,000.00	-	0.00%	19,000.00	-	0.00%
Local Tax Effort Other Districts	5831	20,000.00	1,905.78	9.53%	20,000.00	-	0.00%
Interdistrict Transportation Reg Ed	5841	40,000.00	-	0.00%	40,000.00	6,085.50	15.21%
Total Other Revenue		79,000.00	1,905.78	2.41%	79,000.00	6,085.50	7.70%
Total Operating Funds Revenue		\$ 27,545,363.00	\$ 1,270,796.87	4.61%	\$ 27,098,867.00	\$ 1,301,579.29	4.80%

Windsor C-1 School District
 Revenue Summary - Debt Service Fund
 July 31, 2019

		2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Local							
Current Taxes	5111	\$ 2,795,025.00	\$ -	0.00%	\$ 2,706,287.00	\$ -	0.00%
Delinquent Taxes	5112	93,168.00	15,251.18	16.37%	90,210.00	15,112.20	16.75%
M&M Surtax	5115	9,610.00	43.88	0.46%	9,610.00	19.79	0.21%
Earnings on Investments	5141	25,000.00	6,838.66	27.35%	25,000.00	6,437.21	25.75%
Total Local		2,922,803.00	22,133.72	0.76%	2,831,107.00	21,569.20	0.76%
County							
State Assessed Utilities	5221	246,491.00	-	0.00%	246,491.00	-	0.00%
Total County		246,491.00	-	0.00%	246,491.00	-	0.00%
Other							
Refunding Bonds	5692	-	-	0.00%	-	-	0.00%
Total Other Revenue		-	-	0.00%	-	-	0.00%
Total Debt Service Fund Revenue		<u>\$ 3,169,294.00</u>	<u>\$ 22,133.72</u>	<u>0.70%</u>	<u>\$ 3,077,598.00</u>	<u>\$ 21,569.20</u>	<u>0.70%</u>

Windsor C-1 School District
 Revenue Summary - Capital Projects Fund
 July 31, 2019

	Local	2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
M&M Surtax	5115	\$ 46,723.00	\$ 199.88	0.43%	\$ 46,723.00	\$ 90.17	0.19%
Earnings on Investments	5141	45,000.00	4,032.29	8.96%	117.00	21,672.87	18523.82%
Local Other	5198	5,892.00	-	0.00%	5,892.00	-	0.00%
Total Local		97,615.00	4,232.17	4.34%	52,732.00	21,763.04	41.27%
	State						
Classroom Trust	5322	648,706.00	47,084.71	7.26%	661,119.00	37,840.85	5.72%
Vocational Enhancement Grant	5359	-	-	0.00%	69,635.00	-	0.00%
Total State		648,706.00	47,084.71	7.26%	730,754.00	37,840.85	5.18%
	Federal						
Other Federal	5497	100,000.00	-	0.00%	-	-	0.00%
Total Federal		100,000.00	-	0.00%	-	-	0.00%
	Other						
Sale of Bonds	5611	-	-	0.00%	-	-	0.00%
Insurance Recovery	5641	-	-	0.00%	-	2,108.00	0.00%
Total Other Revenue		-	-	0.00%	-	2,108.00	0.00%
Total Capital Project Fund Revenue		<u>\$ 846,321.00</u>	<u>\$ 51,316.88</u>	<u>6.06%</u>	<u>\$ 783,486.00</u>	<u>\$ 61,711.89</u>	<u>7.88%</u>

Windsor C-1 School District
Expenditure Summary - Operating Funds
July 31, 2019

Instruction		2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Elementary	1110	\$ 5,306,061.00	\$ 32,532.20	0.61%	\$ 5,278,488.00	\$ 30,790.89	0.58%
Middle/Junior High	1130	2,372,037.00	2,239.11	0.09%	2,501,151.00	3,004.94	0.12%
Senior High	1150	3,202,006.00	8,692.91	0.27%	3,224,430.00	28,064.59	0.87%
Summer School (Regular)***	1191	476,558.00	441,168.14	92.57%	476,558.00	440,176.67	92.37%
Gifted	1210	105,157.00	-	0.00%	103,633.00	-	0.00%
Special Education	1221	3,159,023.00	16,407.59	0.52%	3,291,301.00	9,488.92	0.29%
Proportionate Share	1224	9,377.00	-	0.00%	9,377.00	-	0.00%
Supplemental Instruction	1250	374,585.00	-	0.00%	319,834.00	108.77	0.03%
Bilingual	1271	67,392.00	-	0.00%	66,453.00	-	0.00%
Early Childhood Special Ed.	1280	947,049.00	7,279.01	0.77%	939,813.00	6,704.62	0.71%
Career Education	1300	269,725.00	-	0.00%	264,808.00	-	0.00%
Student Activities	1400	450,000.00	53,336.66	11.85%	450,000.00	20,592.79	4.58%
Extra Curricular	1421	648,599.00	16,482.27	2.54%	691,172.00	33,358.08	4.83%
Tuition to Other Districts	1911	8,100.00	10,576.52	130.57%	-	2,850.00	0.00%
Area Career Center Fees	1921	13,200.00	-	0.00%	66,000.00	-	0.00%
Tuition, Severely Handicapped	1931	33,500.00	-	0.00%	41,600.00	-	0.00%
Total Instruction		17,442,369.00	588,714.41	3.38%	17,724,618.00	575,140.27	3.24%

*** Includes payroll from the HS, MS, and Summerfest held in June 2018. In addition, it includes expenditures for summer school held in June 2018.

Windsor C-1 School District
Expenditure Summary - Operating Funds
July 31, 2019
(continued)

		2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Support Services							
Social Work	2113	63,271.00	-	0.00%	62,347.00	-	0.00%
Guidance	2120	659,462.00	1,920.86	0.29%	654,011.00	1,627.81	0.25%
Health, Psych, Speech & Audio	2130	485,182.00	24,247.45	5.00%	490,464.00	14,462.42	2.95%
Improvement of Instruction	2210	56,000.00	2,500.00	4.46%	56,000.00	-	0.00%
Professional Development	2214	120,858.00	16,061.58	13.29%	120,858.00	13,835.61	11.45%
Media Services	2220	399,193.00	-	0.00%	394,116.00	989.73	0.25%
Board of Education Services	2310	273,640.00	34,771.06	12.71%	145,140.00	38,263.55	26.36%
Executive Administration	2320	941,905.00	74,615.96	7.92%	852,779.00	69,401.92	8.14%
Technology	2331	465,445.00	75,357.60	16.19%	451,892.00	70,893.25	15.69%
Building Level Administration	2400	1,644,090.00	42,045.82	2.56%	1,629,246.00	114,911.49	7.05%
Business and Central Services	2510	-	778.37	0.00%	-	-	0.00%
Operation of Plant	2540	3,287,607.00	254,579.07	7.74%	3,393,947.00	241,300.31	7.11%
Security Services	2546	129,823.00	3,881.86	2.99%	131,688.00	12,737.47	9.67%
Contracted Transportation	2551	105,000.00	408.00	0.39%	105,000.00	132.00	0.13%
Pupil Transportation	2552	971,779.00	15,323.74	1.58%	922,983.00	11,071.78	1.20%
K-12 Disabled Transportation	2554	133,818.00	2,327.55	1.74%	122,843.00	1,929.74	1.57%
Non-Allowable Transportation Ex.	2558	5,675.00	-	0.00%	5,675.00	-	0.00%
ECSE Transportation	2559	128,609.00	2,062.10	1.60%	136,328.00	496.13	0.36%
Food Service	2561	1,311,000.00	26,252.92	2.00%	1,313,000.00	36,119.80	2.75%
Total Support Services		11,182,357.00	577,133.94	5.16%	10,988,317.00	628,173.01	5.72%
Non-Instruction/Support Services							
Latchkey		153,449.00	3,639.74	2.37%	152,142.00	3,841.48	2.52%
Parents As Teachers		112,372.00	3,803.21	3.38%	111,227.00	2,413.61	2.17%
Pride		-	-	0.00%	-	11,387.43	0.00%
Other Community Services		35,491.00	105.34	0.30%	95,792.00	1,254.50	1.31%
Total Non-Instruction/Support Services		301,312.00	7,548.29	2.51%	359,161.00	18,897.02	5.26%
Total Operating Funds Expenditures		\$ 28,926,038.00	\$ 1,173,396.64	4.06%	\$ 29,072,096.00	\$ 1,222,210.30	4.20%

**Windsor C-1 School District
Expenditure Summary - Debt Service Fund
July 31, 2019**

	2020			2019		
	Budget	YTD	% of Budget	Budget	YTD	% of Budget
Principal	5100 \$ 2,150,000.00	\$ -	0.00%	\$ 2,150,000.00	\$ -	0.00%
Interest	5200 1,104,371.00	-	0.00%	1,104,371.00	-	0.00%
Fees	5300 1,600.00	636.00	39.75%	1,600.00	-	0.00%
Total Debt Service Expenditures	\$ 3,255,971.00	\$ 636.00	0.02%	\$ 3,255,971.00	\$ -	0.00%

**Windsor C-1 School District
Expenditure Summary - Capital Projects Fund
July 31, 2019**

	2020			2019		
	Budget	YTD	% of Budget	Budget	YTD	% of Budget
Bond Issue Projects	\$ 2,000,000.00	\$ 114,964.89	5.75%	\$ 7,500,000.00	\$ 1,045,056.17	13.93%
Costs of Issuance	-	-	0.00%	-	-	0.00%
Capital Outlay	513,701.00	30,994.78	6.03%	504,480.00	21,652.41	4.29%
Energy Loan	47,125.00	-	0.00%	47,124.00	-	0.00%
Bus Leases	425,546.00	1,037.50	0.24%	324,869.00	1,084.22	0.33%
Total Capital Projects Expenditures	\$ 2,986,372.00	\$ 146,997.17	4.92%	\$ 8,376,473.00	\$ 1,067,792.80	12.75%