

Windsor C-1 School District
 Financial Summary
 November 30, 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	7,708,011.45	94,860.72	516,999.47	8,319,871.64
Expenditures	<u>9,914,702.54</u>	<u>569,346.50</u>	<u>1,628,382.66</u>	<u>12,112,431.70</u>
Change in Fund Balance	<u>(2,206,691.09)</u>	<u>(474,485.78)</u>	<u>(1,111,383.19)</u>	<u>(3,792,560.06)</u>
Ending Fund Balance (11/30/2019)	<u>\$ 3,217,456.51</u>	<u>\$ 3,169,185.51</u>	<u>\$ 1,047,112.56</u>	<u>\$ 7,433,754.58</u>

Cash & Investment Balances

<u>Bank</u>	<u>Account</u>	<u>Balance</u>
UMB Bank	Operating Account	511,621.66
UMB Bank	Debt Service	2,134.35
MOSIP	Savings	2,160,058.55
MOSIP	Debt Service	2,228,383.79
MOSIP	Construction (Bond Issue)	965,838.54
Wells Fargo	Direct Deposit Program	1,565,717.69
		<u>\$ 7,433,754.58</u>

Windsor C-1 School District
Revenue Summary - Operating Funds
November 30, 2019

	Local	2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Current Taxes	5111	\$ 7,279,336.00	\$ 1,349.30	0.02%	\$ 7,024,262.00	\$ 6,675.03	0.10%
Delinquent Taxes	5112	242,645.00	160,994.09	66.35%	234,142.00	134,995.14	57.66%
Proposition C	5113	2,864,155.00	1,155,248.96	40.33%	2,870,644.00	1,197,795.99	41.73%
Financial Institution Taxes	5114	-	-	0.00%	-	-	0.00%
K-12 Tuition	5121	-	-	0.00%	-	-	0.00%
Earnings on Investments	5141	175,000.00	70,934.18	40.53%	75,000.00	63,078.05	84.10%
Food Service Program	5151	337,035.00	-	0.00%	337,035.00	-	0.00%
Food Service - Non-Program	5165	267,000.00	234,590.66	87.86%	267,000.00	148,303.89	55.54%
Student Activities	5170	450,000.00	307,201.69	68.27%	450,000.00	309,082.54	68.69%
Latchkey	5183	170,000.00	61,026.28	35.90%	170,000.00	54,813.71	32.24%
Rentals	5191	40,000.00	22,066.95	55.17%	40,000.00	8,321.53	20.80%
Donations	5192	-	11,000.00	0.00%	-	-	0.00%
Other Local	5199	25,000.00	6,590.21	26.36%	25,000.00	186.39	0.75%
Total Local		11,850,171.00	2,031,002.32	17.14%	11,493,083.00	1,923,252.27	16.73%
County							
Fines, Forfeitures, Etc.	5211	40,000.00	16,665.13	41.66%	40,000.00	11,915.86	29.79%
State Assessed Utilities	5221	635,789.00	-	0.00%	635,789.00	-	0.00%
Total County		675,789.00	16,665.13	2.47%	675,789.00	11,915.86	1.76%

Windsor C-1 School District
Revenue Summary - Operating Funds
November 30, 2019
(continued)

		2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
State							
Basic Formula	5311	11,275,999.00	4,802,706.03	42.59%	11,452,201.00	4,786,603.67	41.80%
Transportation	5312	202,000.00	111,714.00	55.30%	200,000.00	96,778.00	48.39%
Early Childhood Special Ed.	5314	1,025,000.00	-	0.00%	750,000.00	-	0.00%
Classroom Trust Fund	5319	509,698.00	218,506.56	42.87%	519,451.00	220,513.85	42.45%
Early Childhood - PAT	5324	65,000.00	37,660.00	57.94%	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%	-	68,297.70	0.00%
Total State		13,198,897.00	5,170,586.59	39.17%	13,104,652.00	5,172,193.22	39.47%
Federal							
Medicaid	5412	60,000.00	23,897.53	39.83%	55,000.00	23,572.11	42.86%
IDEA Grants	5437	-	-	0.00%	-	-	0.00%
IDEA Part B Entitlement	5441	560,000.00	60,979.60	10.89%	560,000.00	58,146.50	10.38%
Early Childhood Special Education	5442	110,000.00	7,188.56	6.54%	110,000.00	-	0.00%
National School Lunch	5445	460,000.00	201,424.33	43.79%	460,000.00	156,308.11	33.98%
National School Breakfast	5446	145,000.00	64,637.34	44.58%	145,000.00	47,247.95	32.58%
After School Snack	5448	-	-	0.00%	-	-	0.00%
Title I	5451	336,506.00	43,044.30	12.79%	346,343.00	69,030.66	19.93%
Title IV	5461	-	13,733.10	0.00%	-	1,701.44	0.00%
Title II	5465	70,000.00	36,866.07	52.67%	70,000.00	15,057.88	21.51%
Other Federal	5499	-	-	0.00%	-	-	0.00%
Total Federal		1,741,506.00	451,770.83	25.94%	1,746,343.00	371,064.65	21.25%
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	19,301.73	96.51%	20,000.00	-	0.00%
Interdistrict Transportation Reg Ed	5841	40,000.00	18,684.85	46.71%	40,000.00	11,731.60	29.33%
Total Other Revenue		79,000.00	37,986.58	48.08%	79,000.00	11,731.60	14.85%
Total Operating Funds Revenue		\$ 27,545,363.00	\$ 7,708,011.45	27.98%	\$ 27,098,867.00	\$ 7,490,157.60	27.64%

Windsor C-1 School District
 Revenue Summary - Debt Service Fund
 November 30, 2019

		2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Local							
Current Taxes	5111	\$ 2,795,025.00	\$ 515.66	0.02%	\$ 2,706,287.00	\$ 2,566.33	0.09%
Delinquent Taxes	5112	93,168.00	61,854.05	66.39%	90,210.00	51,992.81	57.64%
M&M Surtax	5115	9,610.00	143.92	1.50%	9,610.00	76.70	0.80%
Earnings on Investments	5141	25,000.00	32,347.09	129.39%	25,000.00	31,168.57	124.67%
Total Local		2,922,803.00	94,860.72	3.25%	2,831,107.00	85,804.41	3.03%
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		\$ 3,169,294.00	\$ 94,860.72	2.99%	\$ 3,077,598.00	\$ 85,804.41	2.79%

Windsor C-1 School District
Revenue Summary - Capital Projects Fund
November 30, 2019

	Local	2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
M&M Surtax	5115	\$ 46,723.00	\$ 655.63	1.40%	\$ 46,723.00	\$ 349.47	0.75%
Earnings on Investments	5141	45,000.00	13,869.60	30.82%	117.00	90,084.29	76995.12%
Local Other	5198	5,892.00	2,500.00	42.43%	5,892.00	23,000.00	390.36%
Total Local		97,615.00	17,025.23	17.44%	52,732.00	113,433.76	215.11%
State							
Classroom Trust	5322	648,706.00	278,099.24	42.87%	661,119.00	280,653.97	42.45%
DNR Energy Loan Proceeds	5366	-	121,875.00	0.00%	-	-	0.00%
Total State		648,706.00	399,974.24	61.66%	730,754.00	280,653.97	38.41%
Federal							
Other Federal	5497	100,000.00	100,000.00	100.00%	-	-	0.00%
Total Federal		100,000.00	100,000.00	100.00%	-	-	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>\$ 516,999.47</u>	<u>61.09%</u>	<u>\$ 783,486.00</u>	<u>\$ 396,195.73</u>	<u>50.57%</u>

Windsor C-1 School District
Expenditure Summary - Operating Funds
November 30, 2019

Instruction		2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Elementary	1110	\$ 5,306,061.00	\$ 1,445,493.21	27.24%	\$ 5,278,488.00	\$ 1,464,073.85	27.74%
Middle/Junior High	1130	2,372,037.00	647,701.46	27.31%	2,501,151.00	677,250.22	27.08%
Senior High	1150	3,202,006.00	831,744.71	25.98%	3,224,430.00	890,251.13	27.61%
Summer School (Regular)***	1191	476,558.00	545,590.73	114.49%	476,558.00	525,713.86	110.31%
Gifted	1210	105,157.00	26,310.76	25.02%	103,633.00	25,197.42	24.31%
Special Education	1221	3,159,023.00	913,579.97	28.92%	3,291,301.00	953,460.05	28.97%
Proportionate Share	1224	9,377.00	747.63	7.97%	9,377.00	844.11	9.00%
Supplemental Instruction	1250	374,585.00	60,180.09	16.07%	319,834.00	51,036.02	15.96%
Bilingual	1271	67,392.00	17,345.81	25.74%	66,453.00	16,887.14	25.41%
Early Childhood Special Ed.	1280	947,049.00	263,727.80	27.85%	939,813.00	250,865.43	26.69%
Career Education	1300	269,725.00	73,303.40	27.18%	264,808.00	73,542.30	27.77%
Student Activities	1400	450,000.00	255,684.14	56.82%	450,000.00	313,010.75	69.56%
Extra Curricular	1421	648,599.00	220,894.54	34.06%	691,172.00	224,466.57	32.48%
Tuition to Other Districts	1911	8,100.00	32,319.25	399.00%	-	15,320.43	0.00%
Area Career Center Fees	1921	13,200.00	4,435.00	33.60%	66,000.00	8,957.50	13.57%
Tuition, Severely Handicapped	1931	33,500.00	-	0.00%	41,600.00	-	0.00%
Total Instruction		17,442,369.00	5,339,058.50	30.61%	17,724,618.00	5,490,876.78	30.98%

*** Includes payroll from the HS, MS, and Summerfest held in June 2019. In addition, it includes expenditures for summer school held in June 2019.

Windsor C-1 School District
Expenditure Summary - Operating Funds
November 30, 2019
(continued)

		2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Support Services							
Social Work	2113	63,271.00	14,233.02	22.50%	62,347.00	16,256.23	26.07%
Guidance	2120	659,462.00	200,167.97	30.35%	654,011.00	186,817.05	28.56%
Health, Psych, Speech & Audio	2130	485,182.00	294,813.29	60.76%	490,464.00	147,898.24	30.15%
Improvement of Instruction	2210	56,000.00	24,946.27	44.55%	56,000.00	1,246.18	2.23%
Professional Development	2214	120,858.00	55,703.47	46.09%	120,858.00	47,905.45	39.64%
Media Services	2220	399,193.00	104,437.04	26.16%	394,116.00	112,699.97	28.60%
Board of Education Services	2310	273,640.00	146,980.29	53.71%	145,140.00	62,458.48	43.03%
Executive Administration	2320	941,905.00	393,129.38	41.74%	852,779.00	359,028.84	42.10%
Technology	2331	465,445.00	222,498.65	47.80%	451,892.00	243,176.63	53.81%
Building Level Administration	2400	1,644,090.00	593,152.58	36.08%	1,629,246.00	586,686.43	36.01%
Business and Central Services	2510	-	1,862.63	0.00%	-	1,119.68	0.00%
Operation of Plant	2540	3,287,607.00	1,352,345.06	41.13%	3,393,947.00	1,257,769.19	37.06%
Security Services	2546	129,823.00	48,380.93	37.27%	131,688.00	55,105.62	41.85%
Contracted Transportation	2551	105,000.00	22,767.30	21.68%	105,000.00	32,727.02	31.17%
Pupil Transportation	2552	971,779.00	387,241.73	39.85%	922,983.00	362,849.65	39.31%
K-12 Disabled Transportation	2554	133,818.00	55,669.47	41.60%	122,843.00	51,189.34	41.67%
Non-Allowable Transportation Ex.	2558	5,675.00	3,500.00	61.67%	5,675.00	-	0.00%
ECSE Transportation	2559	128,609.00	48,770.67	37.92%	136,328.00	47,456.65	34.81%
Food Service	2561	1,311,000.00	449,171.98	34.26%	1,313,000.00	431,840.90	32.89%
Total Support Services		11,182,357.00	4,419,771.73	39.52%	10,988,317.00	4,004,231.55	36.44%
Non-Instruction/Support Services							
Latchkey		153,449.00	51,649.29	33.66%	152,142.00	56,440.06	37.10%
Parents As Teachers		112,372.00	45,308.56	40.32%	111,227.00	33,432.29	30.06%
Pride		-	-	0.00%	-	40,412.96	0.00%
Other Community Services		35,491.00	58,914.46	166.00%	95,792.00	60,222.74	62.87%
Total Non-Instruction/Support Services		301,312.00	155,872.31	51.73%	359,161.00	190,508.05	53.04%
Total Operating Funds Expenditures		\$ 28,926,038.00	\$ 9,914,702.54	34.28%	\$ 29,072,096.00	\$ 9,685,616.38	33.32%

Windsor C-1 School District
Expenditure Summary - Debt Service Fund
November 30, 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	568,392.50	51.47%	1,104,371.00	522,431.81	47.31%
Fees	5300	1,600.00	954.00	59.63%	1,600.00	318.00	19.88%
Total Debt Service Expenditures		\$ 3,255,971.00	\$ 569,346.50	17.49%	\$ 3,255,971.00	\$ 522,749.81	16.06%

Windsor C-1 School District
Expenditure Summary - Capital Projects Fund
November 30, 2019

		2020			2019		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Bond Issue Projects		\$ 2,000,000.00	\$ 1,206,411.86	60.32%	\$ 7,500,000.00	\$ 5,929,044.07	79.05%
Costs of Issuance		-	-	0.00%	-	-	0.00%
Capital Outlay		513,701.00	256,492.09	49.93%	504,480.00	250,999.06	49.75%
Energy Loan		47,125.00	23,562.00	50.00%	47,124.00	23,562.00	50.00%
Bus Leases		425,546.00	141,916.71	33.35%	324,869.00	179,750.13	55.33%
Total Capital Projects Expenditures		\$ 2,986,372.00	\$ 1,628,382.66	54.53%	\$ 8,376,473.00	\$ 6,383,355.26	76.21%