

**Windsor C-1 School District  
Financial Summary  
September 30, 2020**

	<u>Operating Funds</u>	<u>Debt Service</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Beg. Fund Balance (6/30/2020)	\$ 5,257,548.88	\$ 3,570,919.03	\$ 423,351.26	\$ 9,251,819.17
Revenue	3,606,730.72	56,733.58	179,608.56	3,843,072.86
Expenditures	<u>3,989,000.00</u>	<u>548,627.92</u>	<u>490,787.59</u>	<u>5,028,415.51</u>
Change in Fund Balance	<u>(382,269.28)</u>	<u>(491,894.34)</u>	<u>(311,179.03)</u>	<u>(1,185,342.65)</u>
Ending Fund Balance (9/30/2020)	<u><u>\$ 4,875,279.60</u></u>	<u><u>\$ 3,079,024.69</u></u>	<u><u>\$ 112,172.23</u></u>	<u><u>\$ 8,066,476.52</u></u>

Cash & Investment Balances

<u>Bank</u>	<u>Account</u>	<u>Balance</u>
UMB Bank	Operating Account	892,418.08
UMB Bank	Debt Service	3,929.57
MOSIP	Savings	3,247,020.21
MOSIP	Debt Service	2,243,916.99
MOSIP	Construction (Bond Issue)	256,102.40
Wells Fargo	Direct Deposit Program	1,423,089.27
		<u><u>\$ 8,066,476.52</u></u>

Windsor C-1 School District  
Revenue Summary - Operating Funds  
September 30, 2020

Local	2021			2020			
	Budget	YTD	% of Budget	Budget	YTD	% of Budget	
Current Taxes	5111 \$ 7,368,617.00	\$ -	0.00%	\$ 7,279,336.00	\$ -	0.00%	
Delinquent Taxes	5112 325,685.00	122,500.67	37.61%	242,645.00	123,864.30	51.05%	
Proposition C	5113 2,900,863.00	735,004.12	25.34%	2,864,155.00	703,176.64	24.55%	
Financial Institution Taxes	5114 -	-	0.00%	-	-	0.00%	
K-12 Tuition	5121 -	-	0.00%	-	-	0.00%	
Earnings on Investments	5141 175,000.00	25,159.17	14.38%	175,000.00	53,037.97	30.31%	
Food Service Program	5151 337,035.00	-	0.00%	337,035.00	-	0.00%	
Food Service - Non-Program	5165 267,000.00	22,148.45	8.30%	267,000.00	124,342.06	46.57%	
Student Activities	5170 450,000.00	40,723.64	9.05%	450,000.00	124,020.37	27.56%	
Latchkey	5183 170,000.00	18,056.70	10.62%	170,000.00	25,021.29	14.72%	
Rentals	5191 60,000.00	14,726.40	24.54%	40,000.00	4,550.55	11.38%	
Donations	5192 -	-	0.00%	-	-	0.00%	
Other Local	5199 25,000.00	1,724.31	6.90%	25,000.00	5,136.62	20.55%	
<b>Total Local</b>		12,079,200.00	980,043.46	8.11%	11,850,171.00	1,163,149.80	9.82%
<b>County</b>							
Fines, Forfeitures, Etc.	5211 40,000.00	4,930.80	12.33%	40,000.00	5,755.64	14.39%	
State Assessed Utilities	5221 663,528.00	-	0.00%	635,789.00	-	0.00%	
<b>Total County</b>		703,528.00	4,930.80	0.70%	675,789.00	5,755.64	0.85%

Windsor C-1 School District  
Revenue Summary - Operating Funds  
September 30, 2020  
(continued)

State		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Basic Formula	5311	10,025,824.00	2,273,009.00	22.67%	11,275,999.00	2,886,596.00	25.60%
Transportation	5312	202,000.00	57,748.00	28.59%	202,000.00	61,072.00	30.23%
Early Childhood Special Ed.	5314	1,025,000.00	-	0.00%	1,025,000.00	-	0.00%
Classroom Trust Fund	5319	230,214.00	50,403.99	21.89%	509,698.00	115,613.02	22.68%
Early Childhood - PAT	5324	65,000.00	-	0.00%	65,000.00	-	0.00%
Career Education	5332	11,200.00	-	0.00%	11,200.00	-	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%	-	-	0.00%
<b>Total State</b>		<b>11,669,238.00</b>	<b>2,381,160.99</b>	<b>20.41%</b>	<b>13,198,897.00</b>	<b>3,063,281.02</b>	<b>23.21%</b>
<b>Federal</b>							
Medicaid	5412	60,000.00	27,121.03	45.20%	60,000.00	590.96	0.98%
CARES Act ESSER Funds	5424	-	54,623.00	0.00%	-	-	0.00%
IDEA Grants	5437	-	-	0.00%	-	-	0.00%
IDEA Part B Entitlement	5441	560,000.00	37,538.90	6.70%	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	-	0.00%	460,000.00	56,221.30	12.22%
National School Breakfast	5446	145,000.00	-	0.00%	145,000.00	18,921.61	13.05%
After School Snack	5448	-	-	0.00%	-	-	0.00%
Title I	5451	316,069.00	736.81	0.23%	336,506.00	-	0.00%
Title IV	5461	-	417.40	0.00%	-	-	0.00%
Title II	5465	70,000.00	1,358.60	1.94%	70,000.00	-	0.00%
CARES Act Lunch	5473	-	48,369.86	0.00%	-	-	0.00%
CARES Act Breakfast	5474	-	23,906.44	0.00%	-	-	0.00%
Other Federal	5499	-	-	0.00%	-	-	0.00%
<b>Total Federal</b>		<b>1,721,069.00</b>	<b>194,072.04</b>	<b>11.28%</b>	<b>1,741,506.00</b>	<b>75,733.87</b>	<b>4.35%</b>
<b>Other</b>							
Tuition from Other Districts	5811	19,000.00	-	0.00%	19,000.00	-	0.00%
Local Tax Effort Other Districts	5831	20,000.00	46,523.43	232.62%	20,000.00	15,710.73	78.55%
Interdistrict Transportation Reg Ed	5841	40,000.00	-	0.00%	40,000.00	1,083.25	2.71%
<b>Total Other Revenue</b>		<b>79,000.00</b>	<b>46,523.43</b>	<b>58.89%</b>	<b>79,000.00</b>	<b>16,793.98</b>	<b>21.26%</b>
<b>Total Operating Funds Revenue</b>		<b>\$ 26,252,035.00</b>	<b>\$ 3,606,730.72</b>	<b>13.74%</b>	<b>\$ 27,545,363.00</b>	<b>\$ 4,324,714.31</b>	<b>15.70%</b>

Windsor C-1 School District  
Revenue Summary - Debt Service Fund  
September 30, 2020

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
<b>Local</b>							
Current Taxes	5111	\$ 2,815,758.00	\$ -	0.00%	\$ 2,795,025.00	\$ -	0.00%
Delinquent Taxes	5112	124,453.00	46,816.08	37.62%	93,168.00	47,621.65	51.11%
M&M Surtax	5115	9,610.00	152.96	1.59%	9,610.00	78.50	0.82%
Earnings on Investments	5141	25,000.00	9,764.54	39.06%	25,000.00	22,230.71	88.92%
Premium on Bonds Sold	5143	-	-	0.00%	-	-	0.00%
<b>Total Local</b>		<b>2,974,821.00</b>	<b>56,733.58</b>	<b>1.91%</b>	<b>2,922,803.00</b>	<b>69,930.86</b>	<b>2.39%</b>
<b>County</b>							
State Assessed Utilities	5221	253,754.00	-	0.00%	246,491.00	-	0.00%
<b>Total County</b>		<b>253,754.00</b>	<b>-</b>	<b>0.00%</b>	<b>246,491.00</b>	<b>-</b>	<b>0.00%</b>
<b>Other</b>							
Refunding Bonds	5692	-	-	0.00%	-	-	0.00%
<b>Total Other Revenue</b>		<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Debt Service Fund Revenue</b>		<b>\$ 3,228,575.00</b>	<b>\$ 56,733.58</b>	<b>1.76%</b>	<b>\$ 3,169,294.00</b>	<b>\$ 69,930.86</b>	<b>2.21%</b>

Windsor C-1 School District  
Revenue Summary - Capital Projects Fund  
September 30, 2020

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
<b>Local</b>							
M&M Surtax	5115	\$ 46,723.00	\$ 696.84	1.49%	\$ 46,723.00	\$ 357.63	0.77%
Earnings on Investments	5141	500.00	206.65	41.33%	45,000.00	10,229.27	22.73%
Donations	5192	-	-	0.00%	-	-	0.00%
Local Other	5198	5,892.00	-	0.00%	5,892.00	2,500.00	42.43%
<b>Total Local</b>		53,115.00	903.49	1.70%	97,615.00	13,086.90	13.41%
<b>State</b>							
Classroom Trust	5322	816,214.00	178,705.07	21.89%	648,706.00	147,143.84	22.68%
DNR Energy Loan Proceeds	5366	-	-	0.00%	-	121,875.00	0.00%
<b>Total State</b>		816,214.00	178,705.07	21.89%	648,706.00	269,018.84	41.47%
<b>Federal</b>							
Other Federal	5497	100,000.00	-	0.00%	100,000.00	-	0.00%
<b>Total Federal</b>		100,000.00	-	0.00%	100,000.00	-	0.00%
<b>Other</b>							
Sale of Bonds	5611	-	-	0.00%	-	-	0.00%
Insurance Recovery	5641	-	-	0.00%	-	-	0.00%
<b>Total Other Revenue</b>		-	-	0.00%	-	-	0.00%
<b>Total Capital Project Fund Revenue</b>		<u>\$ 969,329.00</u>	<u>\$ 179,608.56</u>	<u>18.53%</u>	<u>\$ 846,321.00</u>	<u>\$ 282,105.74</u>	<u>33.33%</u>

Windsor C-1 School District  
Expenditure Summary - Operating Funds  
September 30, 2020

Instruction		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Elementary	1110	\$ 5,248,287.00	\$ 461,850.37	8.80%	\$ 5,306,061.00	\$ 559,452.24	10.54%
Middle/Junior High	1130	2,365,641.00	212,348.97	8.98%	2,372,037.00	225,663.33	9.51%
Senior High	1150	3,144,013.00	284,179.59	9.04%	3,202,006.00	300,015.39	9.37%
Summer School (Regular)***	1191	285,930.00	287,432.20	100.53%	476,558.00	540,307.20	113.38%
Gifted	1210	106,507.00	8,798.88	8.26%	105,157.00	9,036.92	8.59%
Special Education	1221	3,360,986.00	274,464.65	8.17%	3,159,023.00	313,127.77	9.91%
Proportionate Share	1224	9,377.00	-	0.00%	9,377.00	60.29	0.64%
Supplemental Instruction	1250	363,193.00	20,062.82	5.52%	374,585.00	17,144.54	4.58%
Bilingual	1271	65,136.00	6,759.13	10.38%	67,392.00	5,707.29	8.47%
Early Childhood Special Ed.	1280	450,492.00	87,525.13	19.43%	947,049.00	108,584.80	11.47%
Career Education	1300	273,845.00	28,829.49	10.53%	269,725.00	28,471.91	10.56%
Student Activities	1400	450,000.00	45,957.62	10.21%	450,000.00	135,475.42	30.11%
Extra Curricular	1421	569,051.00	104,204.18	18.31%	648,599.00	107,536.78	16.58%
Tuition to Other Districts	1911	3,500.00	23,473.81	670.68%	8,100.00	11,081.12	136.80%
Area Career Center Fees	1921	5,500.00	-	0.00%	13,200.00	-	0.00%
Tuition, Severely Handicapped	1931	111,520.00	1,950.00	1.75%	33,500.00	-	0.00%
<b>Total Instruction</b>		<b>16,812,978.00</b>	<b>1,847,836.84</b>	<b>10.99%</b>	<b>17,442,369.00</b>	<b>2,361,665.00</b>	<b>13.54%</b>

\*\*\* Includes payroll and expenditures from the HS Virtual SS held in June 2020. Also includes in person SS held in July 2020.

Windsor C-1 School District  
Expenditure Summary - Operating Funds  
September 30, 2020  
(continued)

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
<b>Support Services</b>							
Social Work	2113	64,463.00	4,820.04	7.48%	63,271.00	4,744.34	7.50%
Guidance	2120	702,832.00	86,029.98	12.24%	659,462.00	82,200.60	12.46%
Health, Psych, Speech & Audio	2130	601,307.00	69,479.69	11.55%	485,182.00	144,519.88	29.79%
Improvement of Instruction	2210	97,060.00	7,276.96	7.50%	56,000.00	9,721.73	17.36%
Professional Development	2214	120,858.00	7,816.34	6.47%	120,858.00	29,422.21	24.34%
Media Services	2220	389,487.00	43,371.17	11.14%	399,193.00	38,717.34	9.70%
Board of Education Services	2310	279,188.00	57,733.10	20.68%	273,640.00	51,102.82	18.68%
Executive Administration	2320	969,652.00	238,904.15	24.64%	941,905.00	236,913.69	25.15%
Technology	2331	479,279.00	164,834.27	34.39%	465,445.00	154,741.69	33.25%
Building Level Administration	2400	1,692,307.00	321,704.20	19.01%	1,644,090.00	315,141.95	19.17%
Business and Central Services	2510	-	881.54	0.00%	-	837.46	0.00%
Operation of Plant	2540	3,332,231.00	767,088.08	23.02%	3,287,607.00	791,101.15	24.06%
Security Services	2546	129,817.00	29,734.27	22.90%	129,823.00	17,862.46	13.76%
Contracted Transportation	2551	80,000.00	100.00	0.13%	105,000.00	3,560.00	3.39%
Pupil Transportation	2552	951,689.00	108,150.36	11.36%	971,779.00	175,145.68	18.02%
K-12 Disabled Transportation	2554	115,580.00	17,811.79	15.41%	133,818.00	24,458.42	18.28%
Non-Allowable Transportation Ex.	2558	5,675.00	4,200.00	74.01%	5,675.00	3,500.00	61.67%
ECSE Transportation	2559	122,121.00	17,455.78	14.29%	128,609.00	20,154.24	15.67%
Food Service	2561	1,311,000.00	116,548.81	8.89%	1,311,000.00	164,806.49	12.57%
<b>Total Support Services</b>		<b>11,444,546.00</b>	<b>2,063,940.53</b>	<b>18.03%</b>	<b>11,182,357.00</b>	<b>2,268,652.15</b>	<b>20.29%</b>
<b>Non-Instruction/Support Services</b>							
Latchkey		153,530.00	15,716.85	10.24%	153,449.00	24,569.78	16.01%
Parents As Teachers		113,517.00	21,666.23	19.09%	112,372.00	23,573.77	20.98%
Other Community Services		67,714.00	39,839.55	58.84%	35,491.00	20,231.41	57.00%
<b>Total Non-Instruction/Support Services</b>		<b>334,761.00</b>	<b>77,222.63</b>	<b>23.07%</b>	<b>301,312.00</b>	<b>68,374.96</b>	<b>22.69%</b>
<b>Total Operating Funds Expenditures</b>		<b>\$ 28,592,285.00</b>	<b>\$ 3,989,000.00</b>	<b>13.95%</b>	<b>\$ 28,926,038.00</b>	<b>\$ 4,698,692.11</b>	<b>16.24%</b>

Windsor C-1 School District  
Expenditure Summary - Debt Service Fund  
September 30, 2020

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Principal	5100	\$ 2,200,000.00	\$ -	0.00%	\$ 2,150,000.00	\$ -	0.00%
Interest	5200	1,067,120.00	548,627.92	51.41%	1,104,371.00	568,392.50	51.47%
Fees	5300	1,600.00	-	0.00%	1,600.00	954.00	59.63%
<b>Total Debt Service Expenditures</b>		<b>\$ 3,268,720.00</b>	<b>\$ 548,627.92</b>	<b>16.78%</b>	<b>\$ 3,255,971.00</b>	<b>\$ 569,346.50</b>	<b>17.49%</b>

Windsor C-1 School District  
Expenditure Summary - Capital Projects Fund  
September 30, 2020

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Bond Issue Projects		\$ 425,000.00	\$ 167,366.00	39.38%	\$ 2,000,000.00	\$ 858,036.77	42.90%
Costs of Issuance		-	-	0.00%	-	-	0.00%
Capital Outlay		460,423.00	174,535.65	37.91%	513,701.00	238,849.08	46.50%
Energy Loan		61,225.00	23,562.00	38.48%	47,125.00	23,562.00	50.00%
Bus Leases		443,292.00	125,323.94	28.27%	425,546.00	20,229.16	4.75%
<b>Total Capital Projects Expenditures</b>		<b>\$ 1,389,940.00</b>	<b>\$ 490,787.59</b>	<b>35.31%</b>	<b>\$ 2,986,372.00</b>	<b>\$ 1,140,677.01</b>	<b>38.20%</b>