

Windsor C-1 School District
Financial Summary
December 31, 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	12,955,680.90	1,768,280.83	746,611.42	15,470,573.15
Expenditures	<u>11,666,705.34</u>	<u>548,945.92</u>	<u>893,149.45</u>	<u>13,108,800.71</u>
Change in Fund Balance	<u>1,288,975.56</u>	<u>1,219,334.91</u>	<u>(146,538.03)</u>	<u>2,361,772.44</u>
Ending Fund Balance (12/31/2020)	<u>\$ 6,546,524.44</u>	<u>\$ 4,790,253.94</u>	<u>\$ 276,813.23</u>	<u>\$ 11,613,591.61</u>

Cash & Investment Balances

<u>Bank</u>	<u>Account</u>	<u>Balance</u>
UMB Bank	Operating Account	494,379.81
UMB Bank	Debt Service	3,612.96
MOSIP	Savings	7,192,235.26
MOSIP	Debt Service	2,244,145.79
MOSIP	Construction (Bond Issue)	256,128.52
Wells Fargo	Direct Deposit Program	<u>1,423,089.27</u>
		<u>\$ 11,613,591.61</u>

Windsor C-1 School District
Revenue Summary - Operating Funds
December 31, 2020

Local	2021			2020			
	Budget	YTD	% of Budget	Budget	YTD	% of Budget	
Current Taxes	5111 \$ 7,368,617.00	\$ 4,387,211.68	59.54%	\$ 7,279,336.00	\$ 4,327,683.09	59.45%	
Delinquent Taxes	5112 325,685.00	192,766.34	59.19%	242,645.00	179,990.10	74.18%	
Proposition C	5113 2,900,863.00	1,538,116.06	53.02%	2,864,155.00	1,417,101.43	49.48%	
Financial Institution Taxes	5114 -	-	0.00%	-	14.01	0.00%	
K-12 Tuition	5121 -	-	0.00%	-	-	0.00%	
Earnings on Investments	5141 175,000.00	42,888.60	24.51%	175,000.00	82,230.17	46.99%	
Food Service Program	5151 337,035.00	-	0.00%	337,035.00	-	0.00%	
Food Service - Non-Program	5165 267,000.00	29,262.06	10.96%	267,000.00	249,420.63	93.42%	
Student Activities	5170 450,000.00	131,260.33	29.17%	450,000.00	372,973.95	82.88%	
Latchkey	5183 170,000.00	49,525.52	29.13%	170,000.00	74,104.46	43.59%	
Rentals	5191 60,000.00	32,978.90	54.96%	40,000.00	27,331.95	68.33%	
Donations	5192 -	-	0.00%	-	11,000.00	0.00%	
Other Local	5199 25,000.00	1,939.29	7.76%	25,000.00	6,617.87	26.47%	
Total Local		12,079,200.00	6,405,948.78	53.03%	11,850,171.00	6,748,467.66	56.95%
County							
Fines, Forfeitures, Etc.	5211 40,000.00	7,491.51	18.73%	40,000.00	18,999.91	47.50%	
State Assessed Utilities	5221 663,528.00	-	0.00%	635,789.00	-	0.00%	
Total County		703,528.00	7,491.51	1.06%	675,789.00	18,999.91	2.81%

Windsor C-1 School District
Revenue Summary - Operating Funds
December 31, 2020
(continued)

State		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Basic Formula	5311	10,025,824.00	5,165,432.06	51.52%	11,275,999.00	5,781,812.03	51.28%
Transportation	5312	202,000.00	114,417.00	56.64%	202,000.00	133,646.00	66.16%
Early Childhood Special Ed.	5314	1,025,000.00	-	0.00%	1,025,000.00	-	0.00%
Classroom Trust Fund	5319	230,214.00	123,980.35	53.85%	509,698.00	261,760.43	51.36%
Early Childhood - PAT	5324	65,000.00	32,230.00	49.58%	65,000.00	37,660.00	57.94%
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%
Total State		11,669,238.00	5,436,059.41	46.58%	13,198,897.00	6,214,878.46	47.09%
Federal							
Medicaid	5412	60,000.00	40,036.86	66.73%	60,000.00	25,853.77	43.09%
CARES Act ESSER Funds	5424	-	86,784.30	0.00%	-	-	0.00%
Coronavirus Relief Fund	5428	-	209,437.19	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	60,979.60	10.89%
Early Childhood Special Education	5442	110,000.00	-	0.00%	110,000.00	7,188.56	6.54%
National School Lunch	5445	460,000.00	112,358.30	24.43%	460,000.00	242,619.86	52.74%
National School Breakfast	5446	145,000.00	36,494.48	25.17%	145,000.00	78,393.88	54.06%
After School Snack	5448	-	-	0.00%	-	-	0.00%
Title I	5451	316,069.00	736.81	0.23%	336,506.00	43,044.30	12.79%
Title IV	5461	-	417.40	0.00%	-	13,733.10	0.00%
Title II	5465	70,000.00	1,358.60	1.94%	70,000.00	36,866.07	52.67%
CARES Act Lunch	5473	-	93,204.72	0.00%	-	-	0.00%
CARES Act Breakfast	5474	-	38,355.16	0.00%	-	-	0.00%
Other Federal	5499	-	385,591.25	0.00%	-	-	0.00%
Total Federal		1,721,069.00	1,042,313.97	60.56%	1,741,506.00	508,679.14	29.21%
Other							
Tuition from Other Districts	5811	19,000.00	510.00	2.68%	19,000.00	-	0.00%
Local Tax Effort Other Districts	5831	20,000.00	55,119.27	275.60%	20,000.00	23,297.75	116.49%
Interdistrict Transportation Reg Ed	5841	40,000.00	8,237.96	20.59%	40,000.00	18,684.85	46.71%
Total Other Revenue		79,000.00	63,867.23	80.84%	79,000.00	41,982.60	53.14%
Total Operating Funds Revenue		\$ 26,252,035.00	\$ 12,955,680.90	49.35%	\$ 27,545,363.00	\$ 13,533,007.77	49.13%

Windsor C-1 School District
Revenue Summary - Debt Service Fund
December 31, 2020

	Local	2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Current Taxes	5111	\$ 2,815,758.00	\$ 1,675,822.71	59.52%	\$ 2,795,025.00	\$ 1,653,910.67	59.17%
Delinquent Taxes	5112	124,453.00	73,660.87	59.19%	93,168.00	69,113.75	74.18%
M&M Surtax	5115	9,610.00	2,072.52	21.57%	9,610.00	1,293.52	13.46%
Earnings on Investments	5141	25,000.00	16,724.73	66.90%	25,000.00	48,221.51	192.89%
Premium on Bonds Sold	5143	-	-	0.00%	-	-	0.00%
Total Local		2,974,821.00	1,768,280.83	59.44%	2,922,803.00	1,772,539.45	60.65%
County							
State Assessed Utilities	5221	253,754.00	-	0.00%	246,491.00	-	0.00%
Total County		253,754.00	-	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		\$ 3,228,575.00	\$ 1,768,280.83	54.77%	\$ 3,169,294.00	\$ 1,772,539.45	55.93%

Windsor C-1 School District
Revenue Summary - Capital Projects Fund
December 31, 2020

Local		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
M&M Surtax	5115	\$ 46,723.00	\$ 9,441.48	20.21%	\$ 46,723.00	\$ 5,892.69	12.61%
Earnings on Investments	5141	500.00	263.24	52.65%	45,000.00	15,232.04	33.85%
Donations	5192	-	-	0.00%	-	2,500.00	0.00%
Local Other	5198	5,892.00	-	0.00%	5,892.00	2,500.00	42.43%
Total Local		53,115.00	9,704.72	18.27%	97,615.00	26,124.73	26.76%
State							
Classroom Trust	5322	816,214.00	439,566.70	53.85%	648,706.00	333,149.61	51.36%
DNR Energy Loan Proceeds	5366	-	-	0.00%	-	121,875.00	0.00%
Total State		816,214.00	439,566.70	53.85%	648,706.00	455,024.61	70.14%
Federal							
Other Federal	5497	100,000.00	297,340.00	297.34%	100,000.00	100,000.00	100.00%
Total Federal		100,000.00	297,340.00	297.34%	100,000.00	100,000.00	100.00%
Other							
Sale of Bonds	5611	-	-	0.00%	-	-	0.00%
Insurance Recovery	5641	-	-	0.00%	-	-	0.00%
Total Other Revenue		-	-	0.00%	-	-	0.00%
Total Capital Project Fund Revenue		\$ 969,329.00	\$ 746,611.42	77.02%	\$ 846,321.00	\$ 581,149.34	68.67%

Windsor C-1 School District
Expenditure Summary - Operating Funds
December 31, 2020

Instruction		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Elementary	1110	\$ 5,248,287.00	\$ 1,832,346.32	34.91%	\$ 5,306,061.00	\$ 1,888,499.33	35.59%
Middle/Junior High	1130	2,365,641.00	825,585.00	34.90%	2,372,037.00	848,506.96	35.77%
Senior High	1150	3,144,013.00	1,103,326.82	35.09%	3,202,006.00	1,108,772.14	34.63%
Summer School (Regular)***	1191	285,930.00	287,600.47	100.58%	476,558.00	547,149.84	114.81%
Gifted	1210	106,507.00	35,495.52	33.33%	105,157.00	35,247.68	33.52%
Special Education	1221	3,360,986.00	1,157,617.02	34.44%	3,159,023.00	1,195,475.89	37.84%
Proportionate Share	1224	9,377.00	4,599.97	49.06%	9,377.00	4,505.56	48.05%
Supplemental Instruction	1250	363,193.00	82,381.37	22.68%	374,585.00	80,712.61	21.55%
Bilingual	1271	65,136.00	20,292.79	31.15%	67,392.00	22,930.89	34.03%
Early Childhood Special Ed.	1280	450,492.00	297,508.10	66.04%	947,049.00	340,950.05	36.00%
Career Education	1300	273,845.00	97,927.04	35.76%	269,725.00	96,511.99	35.78%
Student Activities	1400	450,000.00	120,130.53	26.70%	450,000.00	301,000.84	66.89%
Extra Curricular	1421	569,051.00	298,727.40	52.50%	648,599.00	289,712.19	44.67%
Tuition to Other Districts	1911	3,500.00	40,382.44	1153.78%	8,100.00	32,319.25	399.00%
Area Career Center Fees	1921	5,500.00	16,817.25	305.77%	13,200.00	4,435.00	33.60%
Tuition, Severely Handicapped	1931	1,11,520.00	31,460.80	28.21%	33,500.00	-	0.00%
Total Instruction		16,812,978.00	6,252,198.84	37.19%	17,442,369.00	6,796,730.22	38.97%

*** 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
December 31, 2020
(continued)

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Support Services							
Social Work	2113	64,463.00	19,280.16	29.91%	63,271.00	18,977.36	29.99%
Guidance	2120	702,832.00	262,116.68	37.29%	659,462.00	260,730.09	39.54%
Health, Psych, Speech & Audio	2130	601,307.00	248,277.29	41.29%	485,182.00	376,001.30	77.50%
Improvement of Instruction	2210	97,060.00	29,107.84	29.99%	56,000.00	35,266.29	62.98%
Professional Development	2214	120,858.00	17,027.88	14.09%	120,858.00	66,236.90	54.81%
Media Services	2220	389,487.00	139,522.79	35.82%	399,193.00	152,902.47	38.30%
Board of Education Services	2310	279,188.00	139,320.85	49.90%	273,640.00	188,003.07	68.70%
Executive Administration	2320	969,652.00	505,671.26	52.15%	941,905.00	497,465.28	52.81%
Technology	2331	479,279.00	256,591.78	53.54%	465,445.00	251,310.52	53.99%
Building Level Administration	2400	1,692,307.00	765,444.44	45.23%	1,644,090.00	742,580.86	45.17%
Business and Central Services	2510	-	2,921.61	0.00%	-	2,194.75	0.00%
Operation of Plant	2540	3,332,231.00	1,834,175.93	55.04%	3,287,607.00	1,861,738.47	56.63%
Security Services	2546	129,817.00	69,596.42	53.61%	129,823.00	60,605.23	46.68%
Contracted Transportation	2551	80,000.00	9,160.47	11.45%	105,000.00	31,590.89	30.09%
Pupil Transportation	2552	951,689.00	409,765.39	43.06%	971,779.00	526,423.06	54.17%
K-12 Disabled Transportation	2554	115,580.00	49,764.28	43.06%	133,818.00	69,732.33	52.11%
Non-Allowable Transportation Ex.	2558	5,675.00	14,224.40	250.65%	5,675.00	3,500.00	61.67%
ECSE Transportation	2559	122,121.00	50,835.62	41.63%	128,609.00	60,252.14	46.85%
Food Service	2561	1,311,000.00	372,020.34	28.38%	1,311,000.00	547,708.51	41.78%
Total Support Services		11,444,546.00	5,194,825.43	45.39%	11,182,357.00	5,753,219.52	51.45%
Non-Instruction/Support Services							
Latchkey		153,530.00	58,577.11	38.15%	153,449.00	68,034.37	44.34%
Parents As Teachers		113,517.00	53,773.29	47.37%	112,372.00	56,067.34	49.89%
Other Community Services		67,714.00	107,330.67	158.51%	35,491.00	84,087.02	236.92%
Total Non-Instruction/Support Services		334,761.00	219,681.07	65.62%	301,312.00	208,188.73	69.09%
Total Operating Funds Expenditures		\$ 28,592,285.00	\$ 11,666,705.34	40.80%	\$ 28,926,038.00	\$ 12,758,138.47	44.11%

Windsor C-1 School District
Expenditure Summary - Debt Service Fund
December 31, 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	318.00	19.88%	1,600.00	954.00	59.63%
Total Debt Service Expenditures		\$ 3,268,720.00	\$ 548,945.92	16.79%	\$ 3,255,971.00	\$ 569,346.50	17.49%

Windsor C-1 School District
Expenditure Summary - Capital Projects Fund
December 31, 2020

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Bond Issue Projects		\$ 425,000.00	\$ 167,922.00	39.51%	\$ 2,000,000.00	\$ 1,206,411.86	60.32%
Costs of Issuance		-	-	0.00%	-	-	0.00%
Capital Outlay		460,423.00	511,415.98	111.08%	513,701.00	272,558.90	53.06%
Energy Loan		61,225.00	30,612.50	50.00%	47,125.00	30,612.50	64.96%
Bus Leases		443,292.00	183,198.97	41.33%	425,546.00	143,003.48	33.60%
Total Capital Projects Expenditures		\$ 1,389,940.00	\$ 893,149.45	64.26%	\$ 2,986,372.00	\$ 1,652,586.74	55.34%