

Windsor C-1 School District
Financial Summary
October 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 | 5,102,726.26 | 69,031.94 | 303,332.10 | 5,475,090.30 |
| Expenditures | <u>6,502,096.69</u> | <u>548,945.92</u> | <u>772,999.85</u> | <u>7,824,042.46</u> |
| Change in Fund Balance | <u>(1,399,370.43)</u> | <u>(479,913.98)</u> | <u>(469,667.75)</u> | <u>(2,348,952.16)</u> |
| Ending Fund Balance (10/31/2020) | <u>\$ 3,858,178.45</u> | <u>\$ 3,091,005.05</u> | <u>\$ (46,316.49)</u> | <u>\$ 6,902,867.01</u> |

Cash & Investment Balances

| <u>Bank</u> | <u>Account</u> | <u>Balance</u> |
|-------------|---------------------------|------------------------|
| UMB Bank | Operating Account | 434,140.50 |
| UMB Bank | Debt Service | 3,612.06 |
| MOSIP | Savings | 2,541,919.76 |
| MOSIP | Debt Service | 2,243,994.21 |
| MOSIP | Construction (Bond Issue) | 256,111.21 |
| Wells Fargo | Direct Deposit Program | <u>1,423,089.27</u> |
| | | <u>\$ 6,902,867.01</u> |

Windsor C-1 School District
Revenue Summary - Operating Funds
October 31, 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 | 147,589.13 | 45.32% | 242,645.00 | 142,381.65 | 58.68% | |
| Proposition C | 5113 2,900,863.00 | 997,778.64 | 34.40% | 2,864,155.00 | 932,733.29 | 32.57% | |
| Financial Institution Taxes | 5114 - | - | 0.00% | - | - | 0.00% | |
| K-12 Tuition | 5121 - | - | 0.00% | - | - | 0.00% | |
| Earnings on Investments | 5141 175,000.00 | 31,335.75 | 17.91% | 175,000.00 | 63,045.73 | 36.03% | |
| Food Service Program | 5151 337,035.00 | - | 0.00% | 337,035.00 | - | 0.00% | |
| Food Service - Non-Program | 5165 267,000.00 | 24,899.26 | 9.33% | 267,000.00 | 185,224.08 | 69.37% | |
| Student Activities | 5170 450,000.00 | 69,149.23 | 15.37% | 450,000.00 | 213,792.77 | 47.51% | |
| Latchkey | 5183 170,000.00 | 27,230.60 | 16.02% | 170,000.00 | 46,026.37 | 27.07% | |
| Rentals | 5191 60,000.00 | 18,263.90 | 30.44% | 40,000.00 | 6,185.55 | 15.46% | |
| Donations | 5192 - | - | 0.00% | - | - | 0.00% | |
| Other Local | 5199 25,000.00 | 1,855.29 | 7.42% | 25,000.00 | 5,460.62 | 21.84% | |
| Total Local | | 12,079,200.00 | 1,318,101.80 | 10.91% | 11,850,171.00 | 1,594,850.06 | 13.46% |
| County | | | | | | | |
| Fines, Forfeitures, Etc. | 5211 40,000.00 | 7,465.70 | 18.66% | 40,000.00 | 13,512.06 | 33.78% | |
| State Assessed Utilities | 5221 663,528.00 | - | 0.00% | 635,789.00 | - | 0.00% | |
| Total County | | 703,528.00 | 7,465.70 | 1.06% | 675,789.00 | 13,512.06 | 2.00% |

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

| State | 2021 | | | 2020 | | | |
|-------------------------------------|--------|----------------------|---------------------|---------------|----------------------|---------------------|---------------|
| | Budget | YTD | % of Budget | Budget | YTD | % of Budget | |
| Basic Formula | 5311 | 10,025,824.00 | 3,138,436.00 | 31.30% | 11,275,999.00 | 3,876,506.00 | 34.38% |
| Transportation | 5312 | 202,000.00 | 72,580.00 | 35.93% | 202,000.00 | 87,629.00 | 43.38% |
| Early Childhood Special Ed. | 5314 | 1,025,000.00 | - | 0.00% | 1,025,000.00 | - | 0.00% |
| Classroom Trust Fund | 5319 | 230,214.00 | 84,897.01 | 36.88% | 509,698.00 | 174,384.46 | 34.21% |
| Early Childhood - PAT | 5324 | 65,000.00 | 20,040.00 | 30.83% | 65,000.00 | 29,670.00 | 45.65% |
| 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 | 3,315,953.01 | 28.42% | 13,198,897.00 | 4,168,189.46 | 31.58% |
| Federal | | | | | | | |
| Medicaid | 5412 | 60,000.00 | 27,846.32 | 46.41% | 60,000.00 | 21,573.38 | 35.96% |
| CARES Act ESSER Funds | 5424 | - | 54,623.00 | 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 | - | 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 | 90,206.38 | 19.61% |
| National School Breakfast | 5446 | 145,000.00 | - | 0.00% | 145,000.00 | 28,704.57 | 19.80% |
| 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 | - | 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% |
| Total Federal | | 1,721,069.00 | 404,234.52 | 23.49% | 1,741,506.00 | 234,127.80 | 13.44% |
| 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 | 55,119.27 | 275.60% | 20,000.00 | 15,710.73 | 78.55% |
| Interdistrict Transportation Reg Ed | 5841 | 40,000.00 | 1,851.96 | 4.63% | 40,000.00 | 18,228.85 | 45.57% |
| Total Other Revenue | | 79,000.00 | 56,971.23 | 72.12% | 79,000.00 | 33,939.58 | 42.96% |

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

| | | 2021 | | | 2020 | | |
|--|------|------------------------|---------------------|--------------|------------------------|---------------------|--------------|
| | | Budget | YTD | % of Budget | Budget | YTD | % of Budget |
| Local | | | | | | | |
| Current Taxes | 5111 | \$ 2,815,758.00 | \$ - | 0.00% | \$ 2,795,025.00 | \$ - | 0.00% |
| Delinquent Taxes | 5112 | 124,453.00 | 56,404.14 | 45.32% | 93,168.00 | 54,740.94 | 58.76% |
| M&M Surtax | 5115 | 9,610.00 | 461.62 | 4.80% | 9,610.00 | 81.20 | 0.84% |
| Earnings on Investments | 5141 | 25,000.00 | 12,166.18 | 48.66% | 25,000.00 | 27,600.16 | 110.40% |
| Premium on Bonds Sold | 5143 | - | - | 0.00% | - | - | 0.00% |
| Total Local | | 2,974,821.00 | 69,031.94 | 2.32% | 2,922,803.00 | 82,422.30 | 2.82% |
| 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 | \$ 69,031.94 | 2.14% | \$ 3,169,294.00 | \$ 82,422.30 | 2.60% |

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

| Local | | 2021 | | | 2020 | | |
|---|------|----------------------|----------------------|---------------|----------------------|----------------------|---------------|
| | | Budget | YTD | % of Budget | Budget | YTD | % of Budget |
| M&M Surtax | 5115 | \$ 46,723.00 | \$ 2,102.97 | 4.50% | \$ 46,723.00 | \$ 369.93 | 0.79% |
| Earnings on Investments | 5141 | 500.00 | 230.63 | 46.13% | 45,000.00 | 12,337.92 | 27.42% |
| Donations | 5192 | - | - | 0.00% | - | - | 0.00% |
| Local Other | 5198 | 5,892.00 | - | 0.00% | 5,892.00 | 2,500.00 | 42.43% |
| Total Local | | 53,115.00 | 2,333.60 | 4.39% | 97,615.00 | 15,207.85 | 15.58% |
| State | | | | | | | |
| Classroom Trust | 5322 | 816,214.00 | 300,998.50 | 36.88% | 648,706.00 | 221,943.85 | 34.21% |
| DNR Energy Loan Proceeds | 5366 | - | - | 0.00% | - | 121,875.00 | 0.00% |
| Total State | | 816,214.00 | 300,998.50 | 36.88% | 648,706.00 | 343,818.85 | 53.00% |
| Federal | | | | | | | |
| Other Federal | 5497 | 100,000.00 | - | 0.00% | 100,000.00 | - | 0.00% |
| Total Federal | | 100,000.00 | - | 0.00% | 100,000.00 | - | 0.00% |
| 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 | | <u>\$ 969,329.00</u> | <u>\$ 303,332.10</u> | <u>31.29%</u> | <u>\$ 846,321.00</u> | <u>\$ 359,026.70</u> | <u>42.42%</u> |

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

| Instruction | | 2021 | | | 2020 | | |
|-------------------------------|------|----------------------|---------------------|---------------|----------------------|---------------------|---------------|
| | | Budget | YTD | % of Budget | Budget | YTD | % of Budget |
| Elementary | 1110 | \$ 5,248,287.00 | \$ 902,627.30 | 17.20% | \$ 5,306,061.00 | \$ 1,028,359.33 | 19.38% |
| Middle/Junior High | 1130 | 2,365,641.00 | 408,486.30 | 17.27% | 2,372,037.00 | 418,160.95 | 17.63% |
| Senior High | 1150 | 3,144,013.00 | 547,265.76 | 17.41% | 3,202,006.00 | 560,604.59 | 17.51% |
| Summer School (Regular)*** | 1191 | 285,930.00 | 287,476.93 | 100.54% | 476,558.00 | 544,955.84 | 114.35% |
| Gifted | 1210 | 106,507.00 | 17,597.76 | 16.52% | 105,157.00 | 17,673.84 | 16.81% |
| Special Education | 1221 | 3,360,986.00 | 575,053.74 | 17.11% | 3,159,023.00 | 603,540.08 | 19.11% |
| Proportionate Share | 1224 | 9,377.00 | 2,173.21 | 23.18% | 9,377.00 | 331.61 | 3.54% |
| Supplemental Instruction | 1250 | 363,193.00 | 42,255.73 | 11.63% | 374,585.00 | 39,862.41 | 10.64% |
| Bilingual | 1271 | 65,136.00 | 11,279.55 | 17.32% | 67,392.00 | 11,397.57 | 16.91% |
| Early Childhood Special Ed. | 1280 | 450,492.00 | 156,432.12 | 34.72% | 947,049.00 | 190,071.94 | 20.07% |
| Career Education | 1300 | 273,845.00 | 51,934.88 | 18.97% | 269,725.00 | 51,155.59 | 18.97% |
| Student Activities | 1400 | 450,000.00 | 76,890.19 | 17.09% | 450,000.00 | 192,273.42 | 42.73% |
| Extra Curricular | 1421 | 569,051.00 | 194,883.91 | 34.25% | 648,599.00 | 164,580.23 | 25.37% |
| 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 | 16,817.25 | 305.77% | 13,200.00 | 4,435.00 | 33.60% |
| Tuition, Severely Handicapped | 1931 | 111,520.00 | 24,310.80 | 21.80% | 33,500.00 | - | 0.00% |
| Total Instruction | | 16,812,978.00 | 3,338,959.24 | 19.86% | 17,442,369.00 | 3,838,483.52 | 22.01% |

*** 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
October 31, 2020
(continued)

| | | 2021 | | | 2020 | | |
|---|------|-------------------------|------------------------|---------------|-------------------------|------------------------|---------------|
| | | Budget | YTD | % of Budget | Budget | YTD | % of Budget |
| Support Services | | | | | | | |
| Social Work | 2113 | 64,463.00 | 9,640.08 | 14.95% | 63,271.00 | 9,488.68 | 15.00% |
| Guidance | 2120 | 702,832.00 | 144,784.45 | 20.60% | 659,462.00 | 142,793.89 | 21.65% |
| Health, Psych, Speech & Audio | 2130 | 601,307.00 | 145,090.69 | 24.13% | 485,182.00 | 236,049.12 | 48.65% |
| Improvement of Instruction | 2210 | 97,060.00 | 14,553.92 | 14.99% | 56,000.00 | 17,355.25 | 30.99% |
| Professional Development | 2214 | 120,858.00 | 11,613.59 | 9.61% | 120,858.00 | 42,004.67 | 34.76% |
| Media Services | 2220 | 389,487.00 | 74,803.86 | 19.21% | 399,193.00 | 72,412.55 | 18.14% |
| Board of Education Services | 2310 | 279,188.00 | 77,192.61 | 27.65% | 273,640.00 | 63,472.94 | 23.20% |
| Executive Administration | 2320 | 969,652.00 | 320,584.66 | 33.06% | 941,905.00 | 315,883.51 | 33.54% |
| Technology | 2331 | 479,279.00 | 199,677.78 | 41.66% | 465,445.00 | 190,842.93 | 41.00% |
| Building Level Administration | 2400 | 1,692,307.00 | 464,037.75 | 27.42% | 1,644,090.00 | 456,474.37 | 27.76% |
| Business and Central Services | 2510 | - | 2,189.80 | 0.00% | - | 1,834.12 | 0.00% |
| Operation of Plant | 2540 | 3,332,231.00 | 1,068,218.19 | 32.06% | 3,287,607.00 | 1,093,421.21 | 33.26% |
| Security Services | 2546 | 129,817.00 | 44,394.44 | 34.20% | 129,823.00 | 32,541.39 | 25.07% |
| Contracted Transportation | 2551 | 80,000.00 | 2,404.00 | 3.01% | 105,000.00 | 11,255.00 | 10.72% |
| Pupil Transportation | 2552 | 951,689.00 | 201,003.98 | 21.12% | 971,779.00 | 285,274.87 | 29.36% |
| K-12 Disabled Transportation | 2554 | 115,580.00 | 28,123.47 | 24.33% | 133,818.00 | 41,912.68 | 31.32% |
| 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 | 26,395.85 | 21.61% | 128,609.00 | 36,786.77 | 28.60% |
| Food Service | 2561 | 1,311,000.00 | 203,552.45 | 15.53% | 1,311,000.00 | 297,242.78 | 22.67% |
| Total Support Services | | 11,444,546.00 | 3,042,461.57 | 26.58% | 11,182,357.00 | 3,350,546.73 | 29.96% |
| Non-Instruction/Support Services | | | | | | | |
| Latchkey | | 153,530.00 | 30,596.90 | 19.93% | 153,449.00 | 37,635.71 | 24.53% |
| Parents As Teachers | | 113,517.00 | 31,813.50 | 28.03% | 112,372.00 | 34,636.42 | 30.82% |
| Other Community Services | | 67,714.00 | 58,265.48 | 86.05% | 35,491.00 | 39,693.62 | 111.84% |
| Total Non-Instruction/Support Services | | 334,761.00 | 120,675.88 | 36.05% | 301,312.00 | 111,965.75 | 37.16% |
| Total Operating Funds Expenditures | | \$ 28,592,285.00 | \$ 6,502,096.69 | 22.74% | \$ 28,926,038.00 | \$ 7,300,996.00 | 25.24% |

Windsor C-1 School District
Expenditure Summary - Debt Service Fund
October 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
October 31, 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 | \$ 1,031,020.27 | 51.55% |
| Costs of Issuance | | - | - | 0.00% | - | - | 0.00% |
| Capital Outlay | | 460,423.00 | 455,887.47 | 99.01% | 513,701.00 | 213,856.04 | 41.63% |
| Energy Loan | | 61,225.00 | 23,562.00 | 38.48% | 47,125.00 | 23,562.00 | 50.00% |
| Bus Leases | | 443,292.00 | 126,184.38 | 28.47% | 425,546.00 | 85,355.60 | 20.06% |
| Total Capital Projects Expenditures | | \$ 1,389,940.00 | \$ 772,999.85 | 55.61% | \$ 2,986,372.00 | \$ 1,353,793.91 | 45.33% |