

**Windsor C-1 School District  
Financial Summary  
April 30, 2021**

	<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	25,191,539.47	3,462,875.08	1,172,067.82	29,826,482.37
Expenditures	<u>20,752,617.16</u>	<u>3,287,419.07</u>	<u>1,596,222.03</u>	<u>25,636,258.26</u>
Change in Fund Balance	<u>4,438,922.31</u>	<u>175,456.01</u>	<u>(424,154.21)</u>	<u>4,190,224.11</u>
Ending Fund Balance (4/30/2021)	<u><u>\$ 9,696,471.19</u></u>	<u><u>\$ 3,746,375.04</u></u>	<u><u>\$ (802.95)</u></u>	<u><u>\$ 13,442,043.28</u></u>

**Cash & Investment Balances**

<u>Bank</u>	<u>Account</u>	<u>Balance</u>
UMB Bank	Operating Account	1,225,144.56
UMB Bank	Debt Service	2,633.38
MOSIP	Savings	9,090,653.22
MOSIP	Debt Service	2,244,592.63
MOSIP	Construction (Bond Issue)	173,712.12
Wells Fargo	Direct Deposit Program	705,307.37
		<u><u>\$ 13,442,043.28</u></u>

Windsor C-1 School District  
Revenue Summary - Operating Funds  
April 30, 2021

Local	2021			2020			
	Budget	YTD	% of Budget	Budget	YTD	% of Budget	
Current Taxes	5111	\$ 7,368,617.00	\$ 7,876,888.67	106.90%	\$ 7,279,336.00	\$ 7,712,142.51	105.95%
Delinquent Taxes	5112	325,685.00	375,820.36	115.39%	242,645.00	298,938.37	123.20%
Proposition C	5113	2,900,863.00	2,505,600.62	86.37%	2,864,155.00	2,364,408.38	82.55%
Financial Institution Taxes	5114	-	134.70	0.00%	-	14.01	0.00%
K-12 Tuition	5121	-	-	0.00%	-	-	0.00%
Earnings on Investments	5141	175,000.00	75,746.51	43.28%	175,000.00	154,736.97	88.42%
Food Service Program	5151	337,035.00	-	0.00%	337,035.00	-	0.00%
Food Service - Non-Program	5165	267,000.00	48,017.22	17.98%	267,000.00	410,947.46	153.91%
Student Activities	5170	450,000.00	207,938.78	46.21%	450,000.00	447,935.17	99.54%
Latchkey	5183	170,000.00	101,785.89	59.87%	170,000.00	117,186.60	68.93%
Rentals	5191	60,000.00	77,005.30	128.34%	40,000.00	48,933.90	122.33%
Donations	5192	-	1,000.00	0.00%	-	11,000.00	0.00%
Other Local	5199	25,000.00	166,998.84	668.00%	25,000.00	7,029.74	28.12%
<b>Total Local</b>		<b>12,079,200.00</b>	<b>11,436,936.89</b>	<b>94.68%</b>	<b>11,850,171.00</b>	<b>11,573,273.11</b>	<b>97.66%</b>
<b>County</b>							
Fines, Forfeitures, Etc.	5211	40,000.00	15,696.15	39.24%	40,000.00	23,773.70	59.43%
State Assessed Utilities	5221	663,528.00	700,424.15	105.56%	635,789.00	663,528.37	104.36%
<b>Total County</b>		<b>703,528.00</b>	<b>716,120.30</b>	<b>101.79%</b>	<b>675,789.00</b>	<b>687,302.07</b>	<b>101.70%</b>

Windsor C-1 School District  
Revenue Summary - Operating Funds  
April 30, 2021  
(continued)

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
<b>State</b>							
Basic Formula	5311	10,025,824.00	9,384,346.06	93.60%	11,275,999.00	9,818,931.33	87.08%
Transportation	5312	202,000.00	193,047.00	95.57%	202,000.00	222,443.00	110.12%
Early Childhood Special Ed.	5314	1,025,000.00	800,784.47	78.13%	1,025,000.00	590,697.21	57.63%
Classroom Trust Fund	5319	230,214.00	211,782.62	91.99%	509,698.00	395,773.69	77.65%
Early Childhood - PAT	5324	65,000.00	52,664.00	81.02%	65,000.00	56,141.60	86.37%
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	-	4,732.05	0.00%	-	-	0.00%
High Need Fund	5381	100,000.00	163,297.54	163.30%	100,000.00	116,755.89	116.76%
Pride Grant	5397	-	-	0.00%	-	-	0.00%
<b>Total State</b>		<b>11,669,238.00</b>	<b>10,810,653.74</b>	<b>92.64%</b>	<b>13,198,897.00</b>	<b>11,200,742.72</b>	<b>84.86%</b>
<b>Federal</b>							
Medicaid	5412	60,000.00	67,794.28	112.99%	60,000.00	65,325.74	108.88%
CARES Act ESSER Funds	5424	-	86,784.30	0.00%	-	-	0.00%
CARES Transportation Supplement	5425	-	14,229.37	0.00%	-	-	0.00%
Coronavirus Relief Fund	5428	-	209,437.19	0.00%	-	-	0.00%
IDEA Grants	5437	-	6,844.08	0.00%	-	11,254.33	0.00%
IDEA Part B Entitlement	5441	560,000.00	445,052.62	79.47%	560,000.00	326,859.27	58.37%
Early Childhood Special Education	5442	110,000.00	111,187.75	101.08%	110,000.00	52,555.53	47.78%
National School Lunch	5445	460,000.00	375,624.34	81.66%	460,000.00	392,708.71	85.37%
National School Breakfast	5446	145,000.00	120,376.64	83.02%	145,000.00	124,667.58	85.98%
After School Snack	5448	-	-	0.00%	-	-	0.00%
Title I	5451	316,069.00	135,673.69	42.93%	336,506.00	197,187.13	58.60%
Title IV	5461	-	8,478.78	0.00%	-	23,220.07	0.00%
Title II	5465	70,000.00	22,963.06	32.80%	70,000.00	67,745.20	96.78%
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	-	414,168.33	0.00%	-	-	0.00%
<b>Total Federal</b>		<b>1,721,069.00</b>	<b>2,150,174.31</b>	<b>124.93%</b>	<b>1,741,506.00</b>	<b>1,261,523.56</b>	<b>72.44%</b>
<b>Other</b>							
Tuition from Other Districts	5811	19,000.00	1,860.00	9.79%	19,000.00	-	0.00%
Local Tax Effort Other Districts	5831	20,000.00	65,119.27	325.60%	20,000.00	29,811.05	149.06%
Interdistrict Transportation Reg Ed	5841	40,000.00	10,674.96	26.69%	40,000.00	38,608.10	96.52%
<b>Total Other Revenue</b>		<b>79,000.00</b>	<b>77,654.23</b>	<b>98.30%</b>	<b>79,000.00</b>	<b>68,419.15</b>	<b>86.61%</b>
<b>Total Operating Funds Revenue</b>		<b>\$ 26,252,035.00</b>	<b>\$ 25,191,539.47</b>	<b>95.96%</b>	<b>\$ 27,545,363.00</b>	<b>\$ 24,791,260.61</b>	<b>90.00%</b>

Windsor C-1 School District  
Revenue Summary - Debt Service Fund  
April 30, 2021

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
<b>Local</b>							
Current Taxes	5111	\$ 2,815,758.00	\$ 3,008,806.01	106.86%	\$ 2,795,025.00	\$ 2,947,349.56	105.45%
Delinquent Taxes	5112	124,453.00	143,583.65	115.37%	93,168.00	114,572.22	122.97%
M&M Surtax	5115	9,610.00	13,862.95	144.26%	9,610.00	12,377.87	128.80%
Earnings on Investments	5141	25,000.00	29,019.92	116.08%	25,000.00	70,075.49	280.30%
Premium on Bonds Sold	5143	-	-	0.00%	-	132,180.00	0.00%
<b>Total Local</b>		<b>2,974,821.00</b>	<b>3,195,272.53</b>	<b>107.41%</b>	<b>2,922,803.00</b>	<b>3,276,555.14</b>	<b>112.10%</b>
<b>County</b>							
State Assessed Utilities	5221	253,754.00	267,602.55	105.46%	246,491.00	253,754.84	102.95%
<b>Total County</b>		<b>253,754.00</b>	<b>267,602.55</b>	<b>105.46%</b>	<b>246,491.00</b>	<b>253,754.84</b>	<b>102.95%</b>
<b>Other</b>							
Refunding Bonds	5692	-	-	0.00%	-	9,000,000.00	0.00%
<b>Total Other Revenue</b>		<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>9,000,000.00</b>	<b>0.00%</b>
<b>Total Debt Service Fund Revenue</b>		<b>\$ 3,228,575.00</b>	<b>\$ 3,462,875.08</b>	<b>107.26%</b>	<b>\$ 3,169,294.00</b>	<b>\$ 12,530,309.98</b>	<b>395.37%</b>

Windsor C-1 School District  
Revenue Summary - Capital Projects Fund  
April 30, 2021

	Local	2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
M&M Surtax	5115	\$ 46,723.00	\$ 63,153.43	135.17%	\$ 46,723.00	\$ 56,388.01	120.69%
Earnings on Investments	5141	500.00	411.29	82.26%	45,000.00	19,364.47	43.03%
Donations	5192	-	-	0.00%	-	2,500.00	0.00%
Local Other	5198	5,892.00	50.00	0.85%	5,892.00	2,700.00	45.82%
<b>Total Local</b>		<b>53,115.00</b>	<b>63,614.72</b>	<b>119.77%</b>	<b>97,615.00</b>	<b>80,952.48</b>	<b>82.93%</b>
<b>State</b>							
Classroom Trust	5322	816,214.00	750,865.65	91.99%	648,706.00	503,711.95	77.65%
Vocational Enhancement Grant	5359	-	60,247.45	0.00%	-	-	0.00%
DNR Energy Loan Proceeds	5366	-	-	0.00%	-	121,875.00	0.00%
<b>Total State</b>		<b>816,214.00</b>	<b>811,113.10</b>	<b>99.38%</b>	<b>648,706.00</b>	<b>625,586.95</b>	<b>96.44%</b>
<b>Federal</b>							
Other Federal	5497	100,000.00	297,340.00	297.34%	100,000.00	100,000.00	100.00%
<b>Total Federal</b>		<b>100,000.00</b>	<b>297,340.00</b>	<b>297.34%</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100.00%</b>
<b>Other</b>							
Sale of Bonds	5611	-	-	0.00%	-	-	0.00%
Insurance Recovery	5641	-	-	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 Capital Project Fund Revenue</b>		<b>\$ 969,329.00</b>	<b>\$ 1,172,067.82</b>	<b>120.92%</b>	<b>\$ 846,321.00</b>	<b>\$ 806,539.43</b>	<b>95.30%</b>

Windsor C-1 School District  
Expenditure Summary - Operating Funds  
April 30, 2021

Instruction		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Elementary	1110	\$ 5,248,287.00	\$ 3,589,860.69	68.40%	\$ 5,306,061.00	\$ 3,609,905.55	68.03%
Middle/Junior High	1130	2,365,641.00	1,621,852.47	68.56%	2,372,037.00	1,609,642.14	67.86%
Senior High	1150	3,144,013.00	2,156,750.70	68.60%	3,202,006.00	2,151,124.97	67.18%
Summer School (Regular)***	1191	285,930.00	287,600.47	100.58%	476,558.00	547,263.77	114.84%
Gifted	1210	106,507.00	71,618.05	67.24%	105,157.00	69,795.36	66.37%
Special Education	1221	3,360,986.00	2,294,000.98	68.25%	3,159,023.00	2,414,779.95	76.44%
Proportionate Share	1224	9,377.00	7,311.45	77.97%	9,377.00	8,454.32	90.16%
Supplemental Instruction	1250	363,193.00	162,682.65	44.79%	374,585.00	159,386.69	42.55%
Bilingual	1271	65,136.00	38,364.37	58.90%	67,392.00	45,641.06	67.72%
Early Childhood Special Ed.	1280	450,492.00	540,156.36	119.90%	947,049.00	615,148.70	64.95%
Career Education	1300	273,845.00	189,306.89	69.13%	269,725.00	185,670.95	68.84%
Student Activities	1400	450,000.00	198,152.28	44.03%	450,000.00	448,974.46	99.77%
Extra Curricular	1421	569,051.00	470,351.86	82.66%	648,599.00	476,027.17	73.39%
Tuition to Other Districts	1911	3,500.00	49,008.72	1400.25%	8,100.00	59,455.97	734.02%
Area Career Center Fees	1921	5,500.00	30,600.00	556.36%	13,200.00	7,352.75	55.70%
Tuition, Severely Handicapped	1931	111,520.00	62,760.80	56.28%	33,500.00	2,932.50	8.75%
<b>Total Instruction</b>		<b>16,812,978.00</b>	<b>11,770,378.74</b>	<b>70.01%</b>	<b>17,442,369.00</b>	<b>12,411,556.31</b>	<b>71.16%</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  
April 30, 2021  
(continued)

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
<b>Support Services</b>							
Social Work	2113	64,463.00	38,560.32	59.82%	63,271.00	37,954.72	59.99%
Guidance	2120	702,832.00	492,746.28	70.11%	659,462.00	484,711.42	73.50%
Health, Psych, Speech & Audio	2130	601,307.00	456,230.00	75.87%	485,182.00	468,784.33	96.62%
Improvement of Instruction	2210	97,060.00	58,215.68	59.98%	56,000.00	64,108.57	114.48%
Professional Development	2214	120,858.00	36,587.67	30.27%	120,858.00	86,997.59	71.98%
Media Services	2220	389,487.00	271,458.29	69.70%	399,193.00	280,427.88	70.25%
Board of Education Services	2310	279,188.00	204,914.85	73.40%	273,640.00	241,727.09	88.34%
Executive Administration	2320	969,652.00	830,627.50	85.66%	941,905.00	822,881.76	87.36%
Technology	2331	479,279.00	381,285.07	79.55%	465,445.00	376,687.54	80.93%
Building Level Administration	2400	1,692,307.00	1,332,848.50	78.76%	1,644,090.00	1,301,005.69	79.13%
Business and Central Services	2510	-	4,380.52	0.00%	-	4,179.82	0.00%
Operation of Plant	2540	3,332,231.00	2,767,837.71	83.06%	3,287,607.00	2,733,345.25	83.14%
Security Services	2546	129,817.00	128,950.76	99.33%	129,823.00	128,823.42	99.23%
Contracted Transportation	2551	80,000.00	16,769.74	20.96%	105,000.00	65,071.57	61.97%
Pupil Transportation	2552	951,689.00	689,570.22	72.46%	971,779.00	869,630.08	89.49%
K-12 Disabled Transportation	2554	115,580.00	87,624.85	75.81%	133,818.00	114,278.99	85.40%
Non-Allowable Transportation Ex.	2558	5,675.00	15,602.91	274.94%	5,675.00	3,500.00	61.67%
ECSE Transportation	2559	122,121.00	82,180.78	67.29%	128,609.00	99,967.92	77.73%
Food Service	2561	1,311,000.00	713,606.10	54.43%	1,311,000.00	935,614.18	71.37%
<b>Total Support Services</b>		<b>11,444,546.00</b>	<b>8,609,997.75</b>	<b>75.23%</b>	<b>11,182,357.00</b>	<b>9,119,697.82</b>	<b>81.55%</b>
<b>Non-Instruction/Support Services</b>							
Latchkey		153,530.00	100,160.39	65.24%	153,449.00	114,392.06	74.55%
Parents As Teachers		113,517.00	95,182.49	83.85%	112,372.00	96,631.32	85.99%
Other Community Services		67,714.00	176,897.79	261.24%	35,491.00	174,418.65	491.44%
<b>Total Non-Instruction/Support Services</b>		<b>334,761.00</b>	<b>372,240.67</b>	<b>111.20%</b>	<b>301,312.00</b>	<b>385,442.03</b>	<b>127.92%</b>
<b>Total Operating Funds Expenditures</b>		<b>\$ 28,592,285.00</b>	<b>\$ 20,752,617.16</b>	<b>72.58%</b>	<b>\$ 28,926,038.00</b>	<b>\$ 21,916,696.16</b>	<b>75.77%</b>

Windsor C-1 School District  
Expenditure Summary - Debt Service Fund  
April 30, 2021

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Principal	5100	\$ 2,200,000.00	\$ 2,220,000.00	100.91%	\$ 2,150,000.00	\$ 11,420,000.00	531.16%
Interest	5200	1,067,120.00	1,066,120.42	99.91%	1,104,371.00	1,136,785.00	102.94%
Fees	5300	1,600.00	1,298.65	81.17%	1,600.00	130,708.00	8169.25%
<b>Total Debt Service Expenditures</b>		<b>\$ 3,268,720.00</b>	<b>\$ 3,287,419.07</b>	<b>100.57%</b>	<b>\$ 3,255,971.00</b>	<b>\$ 12,687,493.00</b>	<b>389.67%</b>

Windsor C-1 School District  
Expenditure Summary - Capital Projects Fund  
April 30, 2021

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Bond Issue Projects		\$ 425,000.00	\$ 310,767.00	73.12%	\$ 2,000,000.00	\$ 1,294,165.36	64.71%
Costs of Issuance		-	-	0.00%	-	-	0.00%
Capital Outlay		460,423.00	807,126.67	175.30%	513,701.00	383,071.95	74.57%
Energy Loan		61,225.00	54,174.50	88.48%	47,125.00	54,174.50	114.96%
Bus Leases		443,292.00	424,153.86	95.68%	425,546.00	343,113.44	80.63%
<b>Total Capital Projects Expenditures</b>		<b>\$ 1,389,940.00</b>	<b>\$ 1,596,222.03</b>	<b>114.84%</b>	<b>\$ 2,986,372.00</b>	<b>\$ 2,074,525.25</b>	<b>69.47%</b>