

Windsor C-1 School District
 Financial Summary
 February 28, 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	20,645,751.12	3,365,701.00	951,845.18	24,963,297.30
Expenditures	<u>16,115,423.34</u>	<u>3,286,783.07</u>	<u>1,241,375.08</u>	<u>20,643,581.49</u>
Change in Fund Balance	<u>4,530,327.78</u>	<u>78,917.93</u>	<u>(289,529.90)</u>	<u>4,319,715.81</u>
Ending Fund Balance (2/28/2021)	<u>\$ 9,787,876.66</u>	<u>\$ 3,649,836.96</u>	<u>\$ 133,821.36</u>	<u>\$ 13,571,534.98</u>

Cash & Investment Balances

<u>Bank</u>	<u>Account</u>	<u>Balance</u>
UMB Bank	Operating Account	323,332.25
UMB Bank	Debt Service	3,269.14
MOSIP	Savings	10,744,376.70
MOSIP	Debt Service	2,244,357.45
MOSIP	Construction (Bond Issue)	256,152.67
Wells Fargo	Direct Deposit Program	46.77
		<u>\$ 13,571,534.98</u>

Windsor C-1 School District
Revenue Summary - Operating Funds
February 28, 2021

Local	2021			2020			
	Budget	YTD	% of Budget	Budget	YTD	% of Budget	
Current Taxes	5111	\$ 7,368,617.00	\$ 7,794,317.58	105.78%	\$ 7,279,336.00	\$ 7,612,481.98	104.58%
Delinquent Taxes	5112	325,685.00	228,908.81	70.29%	242,645.00	218,228.77	89.94%
Proposition C	5113	2,900,863.00	2,045,218.97	70.50%	2,864,155.00	1,910,264.56	66.70%
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	54,908.04	31.38%	175,000.00	123,165.77	70.38%
Food Service Program	5151	337,035.00	-	0.00%	337,035.00	-	0.00%
Food Service - Non-Program	5165	267,000.00	38,342.24	14.36%	267,000.00	357,140.16	133.76%
Student Activities	5170	450,000.00	153,478.04	34.11%	450,000.00	417,139.82	92.70%
Latchkey	5183	170,000.00	69,809.09	41.06%	170,000.00	102,463.11	60.27%
Rentals	5191	60,000.00	52,535.30	87.56%	40,000.00	42,716.40	106.79%
Donations	5192	-	1,000.00	0.00%	-	11,000.00	0.00%
Other Local	5199	25,000.00	1,939.29	7.76%	25,000.00	6,846.83	27.39%
Total Local		12,079,200.00	10,440,592.06	86.43%	11,850,171.00	10,801,461.41	91.15%
County							
Fines, Forfeitures, Etc.	5211	40,000.00	11,401.97	28.50%	40,000.00	23,006.99	57.52%
State Assessed Utilities	5221	663,528.00	696,473.71	104.97%	635,789.00	663,528.37	104.36%
Total County		703,528.00	707,875.68	100.62%	675,789.00	686,535.36	101.59%

Windsor C-1 School District
Revenue Summary - Operating Funds
February 28, 2021
(continued)

State	2021			2020			
	Budget	YTD	% of Budget	Budget	YTD	% of Budget	
Basic Formula	5311	10,025,824.00	7,034,593.06	70.16%	11,275,999.00	7,788,928.03	69.08%
Transportation	5312	202,000.00	153,421.00	75.95%	202,000.00	178,114.00	88.18%
Early Childhood Special Ed.	5314	1,025,000.00	264,839.66	25.84%	1,025,000.00	112,653.23	10.99%
Classroom Trust Fund	5319	230,214.00	166,839.72	72.47%	509,698.00	338,916.23	66.49%
Early Childhood - PAT	5324	65,000.00	45,860.00	70.55%	65,000.00	55,964.00	86.10%
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%
Total State		11,669,238.00	7,833,583.03	67.13%	13,198,897.00	8,591,331.38	65.09%
Federal							
Medicaid	5412	60,000.00	41,276.76	68.79%	60,000.00	28,201.76	47.00%
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	-	6,844.08	0.00%	-	7,275.94	0.00%
IDEA Part B Entitlement	5441	560,000.00	256,670.55	45.83%	560,000.00	326,859.27	58.37%
Early Childhood Special Education	5442	110,000.00	-	0.00%	110,000.00	52,555.53	47.78%
National School Lunch	5445	460,000.00	229,800.20	49.96%	460,000.00	317,342.55	68.99%
National School Breakfast	5446	145,000.00	77,547.38	53.48%	145,000.00	101,279.61	69.85%
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	-	385,591.25	0.00%	-	-	0.00%
Total Federal		1,721,069.00	1,592,627.12	92.54%	1,741,506.00	1,121,667.06	64.41%
Other							
Tuition from Other Districts	5811	19,000.00	960.00	5.05%	19,000.00	-	0.00%
Local Tax Effort Other Districts	5831	20,000.00	60,119.27	300.60%	20,000.00	28,297.75	141.49%
Interdistrict Transportation Reg Ed	5841	40,000.00	9,993.96	24.98%	40,000.00	38,608.10	96.52%
Total Other Revenue		79,000.00	71,073.23	89.97%	79,000.00	66,905.85	84.69%
Total Operating Funds Revenue		\$ 26,252,035.00	\$ 20,645,751.12	78.64%	\$ 27,545,363.00	\$ 21,267,901.06	77.21%

Windsor C-1 School District
Revenue Summary - Debt Service Fund
February 28, 2021

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Local							
Current Taxes	5111	\$ 2,815,758.00	\$ 2,977,265.59	105.74%	\$ 2,795,025.00	\$ 2,909,262.29	104.09%
Delinquent Taxes	5112	124,453.00	87,466.53	70.28%	93,168.00	83,727.43	89.87%
M&M Surtax	5115	9,610.00	13,738.32	142.96%	9,610.00	12,301.44	128.01%
Earnings on Investments	5141	25,000.00	21,192.23	84.77%	25,000.00	60,327.91	241.31%
Premium on Bonds Sold	5143	-	-	0.00%	-	132,180.00	0.00%
Total Local		2,974,821.00	3,099,662.67	104.20%	2,922,803.00	3,197,799.07	109.41%
County							
State Assessed Utilities	5221	253,754.00	266,038.33	104.84%	246,491.00	253,754.84	102.95%
Total County		253,754.00	266,038.33	104.84%	246,491.00	253,754.84	102.95%
Other							
Refunding Bonds	5692	-	-	0.00%	-	-	0.00%
Total Other Revenue		-	-	0.00%	-	-	0.00%
Total Debt Service Fund Revenue		\$ 3,228,575.00	\$ 3,365,701.00	104.25%	\$ 3,169,294.00	\$ 3,451,553.91	108.91%

Windsor C-1 School District
Revenue Summary - Capital Projects Fund
February 28, 2021

	Local	2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
M&M Surtax	5115	\$ 46,723.00	\$ 62,585.66	133.95%	\$ 46,723.00	\$ 56,039.81	119.94%
Earnings on Investments	5141	500.00	346.85	69.37%	45,000.00	17,743.14	39.43%
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%
Total Local		53,115.00	62,982.51	118.58%	97,615.00	78,982.95	80.91%
State							
Classroom Trust	5322	816,214.00	591,522.67	72.47%	648,706.00	431,347.90	66.49%
DNR Energy Loan Proceeds	5366	-	-	0.00%	-	121,875.00	0.00%
Total State		816,214.00	591,522.67	72.47%	648,706.00	553,222.90	85.28%
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	\$ 951,845.18	98.20%	\$ 846,321.00	\$ 732,205.85	86.52%

Windsor C-1 School District
Expenditure Summary - Operating Funds
February 28, 2021

Instruction		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Elementary	1110	\$ 5,248,287.00	\$ 2,703,600.63	51.51%	\$ 5,306,061.00	\$ 2,758,503.11	51.99%
Middle/Junior High	1130	2,365,641.00	1,219,303.98	51.54%	2,372,037.00	1,231,340.79	51.91%
Senior High	1150	3,144,013.00	1,619,195.94	51.50%	3,202,006.00	1,614,549.23	50.42%
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	53,091.84	49.85%	105,157.00	52,521.52	49.95%
Special Education	1221	3,360,986.00	1,714,857.58	51.02%	3,159,023.00	1,650,542.48	52.25%
Proportionate Share	1224	9,377.00	4,690.41	50.02%	9,377.00	6,725.04	71.72%
Supplemental Instruction	1250	363,193.00	122,507.01	33.73%	374,585.00	120,049.65	32.05%
Bilingual	1271	65,136.00	29,312.73	45.00%	67,392.00	34,497.60	51.19%
Early Childhood Special Ed.	1280	450,492.00	415,216.59	92.17%	947,049.00	466,567.19	49.27%
Career Education	1300	273,845.00	143,247.06	52.31%	269,725.00	141,087.43	52.31%
Student Activities	1400	450,000.00	147,615.80	32.80%	450,000.00	405,214.54	90.05%
Extra Curricular	1421	569,051.00	355,300.78	62.44%	648,599.00	386,113.43	59.53%
Tuition to Other Districts	1911	3,500.00	40,382.44	1153.78%	8,100.00	59,305.97	732.17%
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	48,685.80	43.66%	33,500.00	2,932.50	8.75%
Total Instruction		16,812,978.00	8,935,209.06	53.14%	17,442,369.00	9,484,567.00	54.38%

*** 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
February 28, 2021
(continued)

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Support Services							
Social Work	2113	64,463.00	28,920.24	44.86%	63,271.00	28,466.04	44.99%
Guidance	2120	702,832.00	377,340.11	53.69%	659,462.00	370,961.59	56.25%
Health, Psych, Speech & Audio	2130	601,307.00	356,046.67	59.21%	485,182.00	532,352.35	109.72%
Improvement of Instruction	2210	97,060.00	43,661.76	44.98%	56,000.00	49,774.03	88.88%
Professional Development	2214	120,858.00	21,792.78	18.03%	120,858.00	77,614.27	64.22%
Media Services	2220	389,487.00	206,619.13	53.05%	399,193.00	216,045.75	54.12%
Board of Education Services	2310	279,188.00	180,350.28	64.60%	273,640.00	219,931.01	80.37%
Executive Administration	2320	969,652.00	667,751.03	68.87%	941,905.00	653,815.49	69.41%
Technology	2331	479,279.00	321,341.70	67.05%	465,445.00	314,200.45	67.51%
Building Level Administration	2400	1,692,307.00	1,045,763.16	61.80%	1,644,090.00	1,015,390.86	61.76%
Business and Central Services	2510	-	3,080.86	0.00%	-	2,487.48	0.00%
Operation of Plant	2540	3,332,231.00	2,296,007.57	68.90%	3,287,607.00	2,272,319.40	69.12%
Security Services	2546	129,817.00	103,313.85	79.58%	129,823.00	97,974.65	75.47%
Contracted Transportation	2551	80,000.00	11,164.84	13.96%	105,000.00	45,404.89	43.24%
Pupil Transportation	2552	951,689.00	537,427.24	56.47%	971,779.00	690,573.24	71.06%
K-12 Disabled Transportation	2554	115,580.00	66,508.17	57.54%	133,818.00	87,799.74	65.61%
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	64,824.91	53.08%	128,609.00	77,872.90	60.55%
Food Service	2561	1,311,000.00	540,233.28	41.21%	1,311,000.00	750,206.51	57.22%
Total Support Services		11,444,546.00	6,887,750.49	60.18%	11,182,357.00	7,506,690.65	67.13%
Non-Instruction/Support Services							
Latchkey		153,530.00	78,108.64	50.88%	153,449.00	85,672.21	55.83%
Parents As Teachers		113,517.00	72,043.19	63.46%	112,372.00	72,969.41	64.94%
Other Community Services		67,714.00	142,311.96	210.17%	35,491.00	115,815.78	326.32%
Total Non-Instruction/Support Services		334,761.00	292,463.79	87.36%	301,312.00	274,457.40	91.09%
Total Operating Funds Expenditures		\$ 28,592,285.00	\$ 16,115,423.34	56.36%	\$ 28,926,038.00	\$ 17,265,715.05	59.69%

Windsor C-1 School District
Expenditure Summary - Debt Service Fund
February 28, 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	662.65	41.42%	1,600.00	129,754.00	8109.63%
Total Debt Service Expenditures		\$ 3,268,720.00	\$ 3,286,783.07	100.55%	\$ 3,255,971.00	\$ 12,686,539.00	389.64%

Windsor C-1 School District
Expenditure Summary - Capital Projects Fund
February 28, 2021

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Bond Issue Projects		\$ 425,000.00	\$ 231,509.99	54.47%	\$ 2,000,000.00	\$ 1,282,240.36	64.11%
Costs of Issuance		-	-	0.00%	-	-	0.00%
Capital Outlay		460,423.00	633,796.73	137.66%	513,701.00	358,561.97	69.80%
Energy Loan		61,225.00	54,174.50	88.48%	47,125.00	30,612.50	64.96%
Bus Leases		443,292.00	321,893.86	72.61%	425,546.00	222,604.98	52.31%
Total Capital Projects Expenditures		\$ 1,389,940.00	\$ 1,241,375.08	89.31%	\$ 2,986,372.00	\$ 1,894,019.81	63.42%