

**Windsor C-1 School District  
Financial Summary  
January 31, 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	18,212,328.06	3,037,468.83	855,489.90	22,105,286.79
Expenditures	<u>13,845,623.86</u>	<u>549,290.57</u>	<u>1,129,192.14</u>	<u>15,524,106.57</u>
Change in Fund Balance	<u>4,366,704.20</u>	<u>2,488,178.26</u>	<u>(273,702.24)</u>	<u>6,581,180.22</u>
Ending Fund Balance (1/31/2021)	<u>\$ 9,624,253.08</u>	<u>\$ 6,059,097.29</u>	<u>\$ 149,649.02</u>	<u>\$ 15,832,999.39</u>

Cash & Investment Balances

<u>Bank</u>	<u>Account</u>	<u>Balance</u>
UMB Bank	Operating Account	450,171.32
UMB Bank	Debt Service	3,268.76
MOSIP	Savings	10,798,850.63
MOSIP	Debt Service	2,244,253.59
MOSIP	Construction (Bond Issue)	256,140.82
Wells Fargo	Direct Deposit Program	<u>2,080,314.27</u>
		<u>\$ 15,832,999.39</u>

Windsor C-1 School District  
Revenue Summary - Operating Funds  
January 31, 2021

Local	2021			2020			
	Budget	YTD	% of Budget	Budget	YTD	% of Budget	
Current Taxes	5111 \$ 7,368,617.00	\$ 7,664,127.11	104.01%	\$ 7,279,336.00	\$ 7,458,283.50	102.46%	
Delinquent Taxes	5112 325,685.00	213,485.32	65.55%	242,645.00	203,755.67	83.97%	
Proposition C	5113 2,900,863.00	1,740,158.47	59.99%	2,864,155.00	1,637,361.51	57.17%	
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	48,152.90	27.52%	175,000.00	101,807.53	58.18%	
Food Service Program	5151 337,035.00	-	0.00%	337,035.00	-	0.00%	
Food Service - Non-Program	5165 267,000.00	33,162.22	12.42%	267,000.00	312,006.41	116.86%	
Student Activities	5170 450,000.00	140,209.07	31.16%	450,000.00	395,339.58	87.85%	
Latchkey	5183 170,000.00	61,083.33	35.93%	170,000.00	87,119.04	51.25%	
Rentals	5191 60,000.00	42,271.40	70.45%	40,000.00	29,566.95	73.92%	
Donations	5192 -	-	0.00%	-	11,000.00	0.00%	
	5199 25,000.00	2,939.29	11.76%	25,000.00	6,795.97	27.18%	
<b>Total Local</b>		12,079,200.00	9,945,589.11	82.34%	11,850,171.00	10,243,050.17	86.44%
<b>County</b>							
Fines, Forfeitures, Etc.	5211 40,000.00	7,491.51	18.73%	40,000.00	19,042.22	47.61%	
State Assessed Utilities	5221 663,528.00	-	0.00%	635,789.00	-	0.00%	
<b>Total County</b>		703,528.00	7,491.51	1.06%	675,789.00	19,042.22	2.82%

Windsor C-1 School District  
Revenue Summary - Operating Funds  
January 31, 2021  
(continued)

State	2021			2020			
	Budget	YTD	% of Budget	Budget	YTD	% of Budget	
Basic Formula	5311	10,025,824.00	6,104,434.06	60.89%	11,275,999.00	6,774,089.03	60.08%
Transportation	5312	202,000.00	134,096.00	66.38%	202,000.00	155,897.00	77.18%
Early Childhood Special Ed.	5314	1,025,000.00	264,839.66	25.84%	1,025,000.00	-	0.00%
Classroom Trust Fund	5319	230,214.00	144,916.81	62.95%	509,698.00	302,163.92	59.28%
Early Childhood - PAT	5324	65,000.00	37,570.00	57.80%	65,000.00	49,190.00	75.68%
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	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>6,849,154.07</b>	<b>58.69%</b>	<b>13,198,897.00</b>	<b>7,398,095.84</b>	<b>56.05%</b>
<b>Federal</b>							
Medicaid	5412	60,000.00	40,347.58	67.25%	60,000.00	26,707.16	44.51%
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%	-	-	0.00%
IDEA Part B Entitlement	5441	560,000.00	256,670.55	45.83%	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	164,296.94	35.72%	460,000.00	273,206.90	59.39%
National School Breakfast	5446	145,000.00	56,061.56	38.66%	145,000.00	88,194.46	60.82%
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%
<b>Total Federal</b>		<b>1,721,069.00</b>	<b>1,340,106.14</b>	<b>77.86%</b>	<b>1,741,506.00</b>	<b>549,920.15</b>	<b>31.58%</b>
<b>Other</b>							
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	8,907.96	22.27%	40,000.00	37,163.20	92.91%
<b>Total Other Revenue</b>		<b>79,000.00</b>	<b>69,987.23</b>	<b>88.59%</b>	<b>79,000.00</b>	<b>65,460.95</b>	<b>82.86%</b>
<b>Total Operating Funds Revenue</b>		<b>\$ 26,252,035.00</b>	<b>\$ 18,212,328.06</b>	<b>69.37%</b>	<b>\$ 27,545,363.00</b>	<b>\$ 18,275,569.33</b>	<b>66.35%</b>

Windsor C-1 School District  
Revenue Summary - Debt Service Fund  
January 31, 2021

Local	2021			2020		
	Budget	YTD	% of Budget	Budget	YTD	% of Budget
Current Taxes	5111 \$ 2,815,758.00	\$ 2,927,535.57	103.97%	\$ 2,795,025.00	\$ 2,850,332.25	101.98%
Delinquent Taxes	5112 124,453.00	81,575.08	65.55%	93,168.00	78,196.24	83.93%
M&M Surtax	5115 9,610.00	9,666.33	100.59%	9,610.00	8,499.08	88.44%
Earnings on Investments	5141 25,000.00	18,691.85	74.77%	25,000.00	57,625.52	230.50%
Premium on Bonds Sold	5143 -	-	0.00%	-	-	0.00%
<b>Total Local</b>	<b>2,974,821.00</b>	<b>3,037,468.83</b>	<b>102.11%</b>	<b>2,922,803.00</b>	<b>2,994,653.09</b>	<b>102.46%</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>\$ 3,037,468.83</b>	<b>94.08%</b>	<b>\$ 3,169,294.00</b>	<b>\$ 2,994,653.09</b>	<b>94.49%</b>

Windsor C-1 School District  
Revenue Summary - Capital Projects Fund  
January 31, 2021

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
<b>Local</b>							
M&M Surtax	5115	\$ 46,723.00	\$ 44,035.49	94.25%	\$ 46,723.00	\$ 38,717.99	82.87%
Earnings on Investments	5141	500.00	318.44	63.69%	45,000.00	16,575.89	36.84%
Donations	5192	-	-	0.00%	-	2,500.00	0.00%
Local Other	5198	5,892.00	-	0.00%	5,892.00	2,700.00	45.82%
<b>Total Local</b>		53,115.00	44,353.93	83.51%	97,615.00	60,493.88	61.97%
<b>State</b>							
Classroom Trust	5322	816,214.00	513,795.97	62.95%	648,706.00	384,572.23	59.28%
DNR Energy Loan Proceeds	5366	-	-	0.00%	-	121,875.00	0.00%
<b>Total State</b>		816,214.00	513,795.97	62.95%	648,706.00	506,447.23	78.07%
<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>		100,000.00	297,340.00	297.34%	100,000.00	100,000.00	100.00%
<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>		\$ 969,329.00	\$ 855,489.90	88.26%	\$ 846,321.00	\$ 666,941.11	78.80%

Windsor C-1 School District  
Expenditure Summary - Operating Funds  
January 31, 2021

Instruction		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Elementary	1110	\$ 5,248,287.00	\$ 2,266,302.68	43.18%	\$ 5,306,061.00	\$ 2,307,293.30	43.48%
Middle/Junior High	1130	2,365,641.00	1,020,701.20	43.15%	2,372,037.00	1,038,057.25	43.76%
Senior High	1150	3,144,013.00	1,361,791.89	43.31%	3,202,006.00	1,360,159.04	42.48%
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	44,293.68	41.59%	105,157.00	43,884.60	41.73%
Special Education	1221	3,360,986.00	1,419,933.82	42.25%	3,159,023.00	1,414,878.78	44.79%
Proportionate Share	1224	9,377.00	4,599.97	49.06%	9,377.00	4,577.91	48.82%
Supplemental Instruction	1250	363,193.00	102,444.19	28.21%	374,585.00	100,381.13	26.80%
Bilingual	1271	65,136.00	24,818.51	38.10%	67,392.00	28,857.57	42.82%
Early Childhood Special Ed.	1280	450,492.00	351,251.07	77.97%	947,049.00	398,775.70	42.11%
Career Education	1300	273,845.00	120,724.52	44.08%	269,725.00	118,877.53	44.07%
Student Activities	1400	450,000.00	137,919.60	30.65%	450,000.00	361,196.03	80.27%
Extra Curricular	1421	569,051.00	333,178.32	58.55%	648,599.00	336,317.82	51.85%
Tuition to Other Districts	1911	3,500.00	40,382.44	1153.78%	8,100.00	37,847.65	467.25%
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	42,835.80	38.41%	33,500.00	2,932.50	8.75%
<b>Total Instruction</b>		<b>16,812,978.00</b>	<b>7,575,595.41</b>	<b>45.06%</b>	<b>17,442,369.00</b>	<b>8,105,621.65</b>	<b>46.47%</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  
January 31, 2021  
(continued)

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
<b>Support Services</b>							
Social Work	2113	64,463.00	24,100.20	37.39%	63,271.00	23,721.70	37.49%
Guidance	2120	702,832.00	320,099.80	45.54%	659,462.00	317,512.46	48.15%
Health, Psych, Speech & Audio	2130	601,307.00	303,407.55	50.46%	485,182.00	450,166.76	92.78%
Improvement of Instruction	2210	97,060.00	36,384.80	37.49%	56,000.00	42,422.31	75.75%
Professional Development	2214	120,858.00	19,274.78	15.95%	120,858.00	71,789.23	59.40%
Media Services	2220	389,487.00	175,702.20	45.11%	399,193.00	183,381.84	45.94%
Board of Education Services	2310	279,188.00	159,594.75	57.16%	273,640.00	200,613.67	73.31%
Executive Administration	2320	969,652.00	585,474.43	60.38%	941,905.00	576,099.40	61.16%
Technology	2331	479,279.00	293,577.18	61.25%	465,445.00	287,885.70	61.85%
Building Level Administration	2400	1,692,307.00	903,598.26	53.39%	1,644,090.00	878,459.23	53.43%
Business and Central Services	2510	-	3,040.30	0.00%	-	2,360.15	0.00%
Operation of Plant	2540	3,332,231.00	2,063,581.14	61.93%	3,287,607.00	2,082,949.82	63.36%
Security Services	2546	129,817.00	89,383.25	68.85%	129,823.00	73,259.64	56.43%
Contracted Transportation	2551	80,000.00	10,638.47	13.30%	105,000.00	38,404.49	36.58%
Pupil Transportation	2552	951,689.00	460,626.65	48.40%	971,779.00	595,877.42	61.32%
K-12 Disabled Transportation	2554	115,580.00	55,392.13	47.93%	133,818.00	77,737.14	58.09%
Non-Allowable Transportation Ex.	2558	5,675.00	15,002.91	264.37%	5,675.00	3,500.00	61.67%
ECSE Transportation	2559	122,121.00	55,729.25	45.63%	128,609.00	66,361.65	51.60%
Food Service	2561	1,311,000.00	443,669.49	33.84%	1,311,000.00	636,741.88	48.57%
<b>Total Support Services</b>		<b>11,444,546.00</b>	<b>6,018,277.54</b>	<b>52.59%</b>	<b>11,182,357.00</b>	<b>6,609,244.49</b>	<b>59.10%</b>
<b>Non-Instruction/Support Services</b>							
Latchkey		153,530.00	65,833.23	42.88%	153,449.00	74,465.39	48.53%
Parents As Teachers		113,517.00	61,674.87	54.33%	112,372.00	63,410.53	56.43%
Other Community Services		67,714.00	124,242.81	183.48%	35,491.00	98,656.62	277.98%
<b>Total Non-Instruction/Support Services</b>		<b>334,761.00</b>	<b>251,750.91</b>	<b>75.20%</b>	<b>301,312.00</b>	<b>236,532.54</b>	<b>78.50%</b>
<b>Total Operating Funds Expenditures</b>		<b>\$ 28,592,285.00</b>	<b>\$ 13,845,623.86</b>	<b>48.42%</b>	<b>\$ 28,926,038.00</b>	<b>\$ 14,951,398.68</b>	<b>51.69%</b>

Windsor C-1 School District  
Expenditure Summary - Debt Service Fund  
January 31, 2021

		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	662.65	41.42%	1,600.00	954.00	59.63%
<b>Total Debt Service Expenditures</b>		<b>\$ 3,268,720.00</b>	<b>\$ 549,290.57</b>	<b>16.80%</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  
January 31, 2021

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Bond Issue Projects		\$ 425,000.00	\$ 226,701.04	53.34%	\$ 2,000,000.00	\$ 1,218,714.86	60.94%
Costs of Issuance		-	-	0.00%	-	-	0.00%
Capital Outlay		460,423.00	628,628.01	136.53%	513,701.00	298,523.24	58.11%
Energy Loan		61,225.00	30,612.50	50.00%	47,125.00	30,612.50	64.96%
Bus Leases		443,292.00	243,250.59	54.87%	425,546.00	203,386.74	47.79%
<b>Total Capital Projects Expenditures</b>		<b>\$ 1,389,940.00</b>	<b>\$ 1,129,192.14</b>	<b>81.24%</b>	<b>\$ 2,986,372.00</b>	<b>\$ 1,751,237.34</b>	<b>58.64%</b>