

Windsor C-1 School District
Financial Summary
March 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	22,859,105.41	3,406,341.59	1,019,544.99	27,284,991.99
Expenditures	<u>18,503,352.85</u>	<u>3,287,419.07</u>	<u>1,454,975.24</u>	<u>23,245,747.16</u>
Change in Fund Balance	<u>4,355,752.56</u>	<u>118,922.52</u>	<u>(435,430.25)</u>	<u>4,039,244.83</u>
Ending Fund Balance (3/31/2021)	<u><u>\$ 9,613,301.44</u></u>	<u><u>\$ 3,689,841.55</u></u>	<u><u>\$ (12,078.99)</u></u>	<u><u>\$ 13,291,064.00</u></u>

Cash & Investment Balances

<u>Bank</u>	<u>Account</u>	<u>Balance</u>
UMB Bank	Operating Account	614,577.39
UMB Bank	Debt Service	2,633.27
MOSIP	Savings	9,886,017.07
MOSIP	Debt Service	2,244,475.78
MOSIP	Construction (Bond Issue)	190,679.72
Wells Fargo	Direct Deposit Program	352,680.77
		<u><u>\$ 13,291,064.00</u></u>

Windsor C-1 School District
Revenue Summary - Operating Funds
March 31, 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	241,626.54	74.19%	242,645.00	233,042.53	96.04%
Proposition C	5113	2,900,863.00	2,277,285.80	78.50%	2,864,155.00	2,149,217.39	75.04%
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	61,940.25	35.39%	175,000.00	141,608.18	80.92%
Food Service Program	5151	337,035.00	-	0.00%	337,035.00	-	0.00%
Food Service - Non-Program	5165	267,000.00	43,692.54	16.36%	267,000.00	410,947.46	153.91%
Student Activities	5170	450,000.00	190,335.80	42.30%	450,000.00	447,935.17	99.54%
Latchkey	5183	170,000.00	84,368.62	49.63%	170,000.00	116,240.00	68.38%
Rentals	5191	60,000.00	68,367.80	113.95%	40,000.00	43,316.40	108.29%
Donations	5192	-	1,000.00	0.00%	-	11,000.00	0.00%
Other Local	5199	25,000.00	166,599.84	666.40%	25,000.00	6,916.15	27.66%
Total Local		12,079,200.00	11,012,240.56	91.17%	11,850,171.00	11,272,379.80	95.12%
County							
Fines, Forfeitures, Etc.	5211	40,000.00	15,489.63	38.72%	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%
Total County		703,528.00	715,913.78	101.76%	675,789.00	687,302.07	101.70%

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

State		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Basic Formula	5311	10,025,824.00	8,191,440.06	81.70%	11,275,999.00	8,755,666.33	77.65%
Transportation	5312	202,000.00	172,791.00	85.54%	202,000.00	200,161.00	99.09%
Early Childhood Special Ed.	5314	1,025,000.00	592,618.29	57.82%	1,025,000.00	416,816.95	40.67%
Classroom Trust Fund	5319	230,214.00	185,826.76	80.72%	509,698.00	377,921.43	74.15%
Early Childhood - PAT	5324	65,000.00	52,664.00	81.02%	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	9,363,369.70	80.24%	13,198,897.00	9,923,285.60	75.18%
Federal							
Medicaid	5412	60,000.00	65,964.98	109.94%	60,000.00	40,538.50	67.56%
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%	-	11,254.33	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	286,185.20	62.21%	460,000.00	361,564.84	78.60%
National School Breakfast	5446	145,000.00	93,774.18	64.67%	145,000.00	114,278.42	78.81%
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	1,689,927.14	98.19%	1,741,506.00	1,195,203.29	68.63%
Other							
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	28,297.75	141.49%
Interdistrict Transportation Reg Ed	5841	40,000.00	10,674.96	26.69%	40,000.00	38,608.10	96.52%
Total Other Revenue		79,000.00	77,654.23	98.30%	79,000.00	66,905.85	84.69%
Total Operating Funds Revenue		\$ 26,252,035.00	\$ 22,859,105.41	87.08%	\$ 27,545,363.00	\$ 23,145,076.61	84.03%

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

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Local							
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	92,324.43	74.18%	93,168.00	89,388.80	95.94%
M&M Surtax	5115	9,610.00	13,815.12	143.76%	9,610.00	12,367.64	128.70%
Earnings on Investments	5141	25,000.00	23,793.48	95.17%	25,000.00	65,863.04	263.45%
Premium on Bonds Sold	5143	-	-	0.00%	-	132,180.00	0.00%
Total Local		2,974,821.00	3,138,739.04	105.51%	2,922,803.00	3,247,149.04	111.10%
County							
State Assessed Utilities	5221	253,754.00	267,602.55	105.46%	246,491.00	253,754.84	102.95%
Total County		253,754.00	267,602.55	105.46%	246,491.00	253,754.84	102.95%
Other							
Refunding Bonds	5692	-	-	0.00%	-	9,000,000.00	0.00%
Total Other Revenue		-	-	0.00%	-	9,000,000.00	0.00%
Total Debt Service Fund Revenue		\$ 3,228,575.00	\$ 3,406,341.59	105.51%	\$ 3,169,294.00	\$ 12,500,903.88	394.44%

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

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Local							
M&M Surtax	5115	\$ 46,723.00	\$ 62,935.53	134.70%	\$ 46,723.00	\$ 56,341.39	120.59%
Earnings on Investments	5141	500.00	379.12	75.82%	45,000.00	18,712.37	41.58%
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	63,364.65	119.30%	97,615.00	80,253.76	82.21%
State							
Classroom Trust	5322	816,214.00	658,840.34	80.72%	648,706.00	480,990.89	74.15%
DNR Energy Loan Proceeds	5366	-	-	0.00%	-	121,875.00	0.00%
Total State		816,214.00	658,840.34	80.72%	648,706.00	602,865.89	92.93%
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	\$ 1,019,544.99	105.18%	\$ 846,321.00	\$ 783,119.65	92.53%

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

Instruction		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Elementary	1110	\$ 5,248,287.00	\$ 3,149,804.47	60.02%	\$ 5,306,061.00	\$ 3,213,891.93	60.57%
Middle/Junior High	1130	2,365,641.00	1,423,325.61	60.17%	2,372,037.00	1,419,748.63	59.85%
Senior High	1150	3,144,013.00	1,895,084.37	60.28%	3,202,006.00	1,897,907.66	59.27%
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	62,155.89	58.36%	105,157.00	61,158.44	58.16%
Special Education	1221	3,360,986.00	2,016,811.70	60.01%	3,159,023.00	2,138,682.64	67.70%
Proportionate Share	1224	9,377.00	7,190.86	76.69%	9,377.00	8,454.32	90.16%
Supplemental Instruction	1250	363,193.00	142,569.83	39.25%	374,585.00	139,718.17	37.30%
Bilingual	1271	65,136.00	33,858.75	51.98%	67,392.00	40,071.78	59.46%
Early Childhood Special Ed.	1280	450,492.00	483,839.56	107.40%	947,049.00	548,210.78	57.89%
Career Education	1300	273,845.00	166,720.32	60.88%	269,725.00	163,624.81	60.66%
Student Activities	1400	450,000.00	167,639.24	37.25%	450,000.00	434,790.13	96.62%
Extra Curricular	1421	569,051.00	436,044.80	76.63%	648,599.00	433,786.68	66.88%
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	54,210.80	48.61%	33,500.00	2,932.50	8.75%
Total Instruction		16,812,978.00	10,406,465.39	61.90%	17,442,369.00	11,117,050.96	63.74%

*** 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
March 31, 2021
(continued)

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Support Services							
Social Work	2113	64,463.00	33,740.28	52.34%	63,271.00	33,210.38	52.49%
Guidance	2120	702,832.00	435,317.34	61.94%	659,462.00	427,419.97	64.81%
Health, Psych, Speech & Audio	2130	601,307.00	404,565.47	67.28%	485,182.00	423,188.03	87.22%
Improvement of Instruction	2210	97,060.00	50,938.72	52.48%	56,000.00	56,952.55	101.70%
Professional Development	2214	120,858.00	34,614.57	28.64%	120,858.00	83,707.34	69.26%
Media Services	2220	389,487.00	239,590.46	61.51%	399,193.00	250,690.78	62.80%
Board of Education Services	2310	279,188.00	202,022.70	72.36%	273,640.00	230,320.16	84.17%
Executive Administration	2320	969,652.00	751,947.13	77.55%	941,905.00	740,424.74	78.61%
Technology	2331	479,279.00	350,661.67	73.16%	465,445.00	344,037.51	73.92%
Building Level Administration	2400	1,692,307.00	1,194,167.61	70.56%	1,644,090.00	1,165,883.72	70.91%
Business and Central Services	2510	-	3,166.95	0.00%	-	3,305.81	0.00%
Operation of Plant	2540	3,332,231.00	2,537,831.57	76.16%	3,287,607.00	2,523,092.77	76.75%
Security Services	2546	129,817.00	116,140.30	89.46%	129,823.00	112,365.90	86.55%
Contracted Transportation	2551	80,000.00	12,060.14	15.08%	105,000.00	55,111.45	52.49%
Pupil Transportation	2552	951,689.00	619,583.04	65.10%	971,779.00	799,780.13	82.30%
K-12 Disabled Transportation	2554	115,580.00	77,720.54	67.24%	133,818.00	104,904.19	78.39%
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	73,199.14	59.94%	128,609.00	92,096.33	71.61%
Food Service	2561	1,311,000.00	607,084.58	46.31%	1,311,000.00	890,969.31	67.96%
Total Support Services		11,444,546.00	7,759,955.12	67.80%	11,182,357.00	8,340,961.07	74.59%
Non-Instruction/Support Services							
Latchkey		153,530.00	91,128.15	59.36%	153,449.00	103,203.36	67.26%
Parents As Teachers		113,517.00	84,867.76	74.76%	112,372.00	85,776.97	76.33%
Other Community Services		67,714.00	160,936.43	237.67%	35,491.00	157,755.22	444.49%
Total Non-Instruction/Support Services		334,761.00	336,932.34	100.65%	301,312.00	346,735.55	115.08%
Total Operating Funds Expenditures		\$ 28,592,285.00	\$ 18,503,352.85	64.71%	\$ 28,926,038.00	\$ 19,804,747.58	68.47%

Windsor C-1 School District
Expenditure Summary - Debt Service Fund
March 31, 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	129,754.00	8109.63%
Total Debt Service Expenditures		\$ 3,268,720.00	\$ 3,287,419.07	100.57%	\$ 3,255,971.00	\$ 12,686,539.00	389.64%

Windsor C-1 School District
Expenditure Summary - Capital Projects Fund
March 31, 2021

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Bond Issue Projects		\$ 425,000.00	\$ 293,789.53	69.13%	\$ 2,000,000.00	\$ 1,283,898.36	64.19%
Costs of Issuance		-	-	0.00%	-	-	0.00%
Capital Outlay		460,423.00	739,385.08	160.59%	513,701.00	372,700.41	72.55%
Energy Loan		61,225.00	54,174.50	88.48%	47,125.00	54,174.50	114.96%
Bus Leases		443,292.00	367,626.13	82.93%	425,546.00	286,619.51	67.35%
Total Capital Projects Expenditures		\$ 1,389,940.00	\$ 1,454,975.24	104.68%	\$ 2,986,372.00	\$ 1,997,392.78	66.88%