

**Windsor C-1 School District
Financial Summary
May 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	27,001,064.53	3,489,453.24	1,256,244.61	31,746,762.38
Expenditures	<u>23,171,528.51</u>	<u>3,287,419.07</u>	<u>1,560,225.82</u>	<u>28,019,173.40</u>
Change in Fund Balance	<u>3,829,536.02</u>	<u>202,034.17</u>	<u>(303,981.21)</u>	<u>3,727,588.98</u>
Ending Fund Balance (5/31/2021)	<u>\$ 9,087,084.90</u>	<u>\$ 3,772,953.20</u>	<u>\$ 119,370.05</u>	<u>\$ 12,979,408.15</u>

Cash & Investment Balances

<u>Bank</u>	<u>Account</u>	<u>Balance</u>
UMB Bank	Operating Account	813,417.47
UMB Bank	Debt Service	2,633.50
MOSIP	Savings	8,686,984.72
MOSIP	Debt Service	2,244,709.89
MOSIP	Construction (Bond Issue)	173,721.20
Wells Fargo	Direct Deposit Program	1,057,941.37
		<u>\$ 12,979,408.15</u>

Windsor C-1 School District
Revenue Summary - Operating Funds
May 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	436,090.60	133.90%	242,645.00	367,984.46	151.66%
Proposition C	5113	2,900,863.00	2,800,274.91	96.53%	2,864,155.00	2,622,309.55	91.56%
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	85,028.84	48.59%	175,000.00	167,309.27	95.61%
Food Service Program	5151	337,035.00	-	0.00%	337,035.00	-	0.00%
Food Service - Non-Program	5165	267,000.00	54,873.66	20.55%	267,000.00	419,238.54	157.02%
Student Activities	5170	450,000.00	254,957.56	56.66%	450,000.00	453,687.03	100.82%
Latchkey	5183	170,000.00	115,937.82	68.20%	170,000.00	118,076.40	69.46%
Rentals	5191	60,000.00	78,722.80	131.20%	40,000.00	58,213.90	145.53%
Donations	5192	-	1,000.00	0.00%	-	11,000.00	0.00%
Other Local	5199	25,000.00	179,613.24	718.45%	25,000.00	7,075.60	28.30%
Total Local		12,079,200.00	11,883,522.80	98.38%	11,850,171.00	11,937,051.27	100.73%
County							
Fines, Forfeitures, Etc.	5211	40,000.00	23,889.15	59.72%	40,000.00	30,013.93	75.03%
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	724,313.30	102.95%	675,789.00	693,542.30	102.63%

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

State		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Basic Formula	5311	10,025,824.00	10,303,934.06	102.77%	11,275,999.00	10,796,779.27	95.75%
Transportation	5312	202,000.00	212,485.00	105.19%	202,000.00	230,530.00	114.12%
Early Childhood Special Ed.	5314	1,025,000.00	1,059,358.61	103.35%	1,025,000.00	867,429.88	84.63%
Classroom Trust Fund	5319	230,214.00	235,431.56	102.27%	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	200.00	1.79%	11,200.00	-	0.00%
Food Service	5333	10,000.00	10,249.19	102.49%	10,000.00	10,395.63	103.96%
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	12,042,352.01	103.20%	13,198,897.00	12,473,805.96	94.51%
Federal							
Medicaid	5412	60,000.00	69,879.30	116.47%	60,000.00	65,528.44	109.21%
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	466,695.96	101.46%	460,000.00	392,708.71	85.37%
National School Breakfast	5446	145,000.00	147,663.88	101.84%	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%	-	16,282.92	0.00%
CARES Act Breakfast	5474	-	38,355.16	0.00%	-	10,293.80	0.00%
Other Federal	5499	-	414,168.33	0.00%	-	-	0.00%
Total Federal		1,721,069.00	2,270,618.19	131.93%	1,741,506.00	1,288,302.98	73.98%
Other							
Tuition from Other Districts	5811	19,000.00	2,085.00	10.97%	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	13,053.96	32.63%	40,000.00	48,984.42	122.46%
Total Other Revenue		79,000.00	80,258.23	101.59%	79,000.00	78,795.47	99.74%
Total Operating Funds Revenue		\$ 26,252,035.00	\$ 27,001,064.53	102.85%	\$ 27,545,363.00	\$ 26,471,497.98	96.10%

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

	Local	2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
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	166,605.61	133.87%	93,168.00	140,959.56	151.30%
M&M Surtax	5115	9,610.00	13,921.64	144.87%	9,610.00	12,397.91	129.01%
Earnings on Investments	5141	25,000.00	32,517.43	130.07%	25,000.00	74,450.75	297.80%
Premium on Bonds Sold	5143	-	-	0.00%	-	132,180.00	0.00%
Total Local		2,974,821.00	3,221,850.69	108.30%	2,922,803.00	3,307,337.78	113.16%
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	\$ 3,489,453.24	108.08%	\$ 3,169,294.00	\$ 12,561,092.62	396.34%

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

Local		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
M&M Surtax	5115	\$ 46,723.00	\$ 63,420.81	135.74%	\$ 46,723.00	\$ 56,479.33	120.88%
Earnings on Investments	5141	500.00	474.47	94.89%	45,000.00	19,835.49	44.08%
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	63,945.28	120.39%	97,615.00	81,514.82	83.51%
State							
Classroom Trust	5322	816,214.00	834,711.88	102.27%	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%
Total State		816,214.00	894,959.33	109.65%	648,706.00	625,586.95	96.44%
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	\$ 1,256,244.61	129.60%	\$ 846,321.00	\$ 807,101.77	95.37%

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

Instruction		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Elementary	1110	\$ 5,248,287.00	\$ 4,036,369.88	76.91%	\$ 5,306,061.00	\$ 4,020,504.80	75.77%
Middle/Junior High	1130	2,365,641.00	1,822,997.83	77.06%	2,372,037.00	1,793,907.27	75.63%
Senior High	1150	3,144,013.00	2,491,360.56	79.24%	3,202,006.00	2,392,575.59	74.72%
Summer School (Regular)***	1191	285,930.00	288,099.97	100.76%	476,558.00	547,263.77	114.84%
Gifted	1210	106,507.00	80,416.21	75.50%	105,157.00	78,432.28	74.59%
Special Education	1221	3,360,986.00	2,583,201.52	76.86%	3,159,023.00	2,717,363.05	86.02%
Proportionate Share	1224	9,377.00	11,931.64	127.24%	9,377.00	8,454.32	90.16%
Supplemental Instruction	1250	363,193.00	182,788.40	50.33%	374,585.00	179,055.21	47.80%
Bilingual	1271	65,136.00	42,879.89	65.83%	67,392.00	51,184.14	75.95%
Early Childhood Special Ed.	1280	450,492.00	605,870.54	134.49%	947,049.00	688,354.46	72.68%
Career Education	1300	273,845.00	212,508.14	77.60%	269,725.00	207,717.09	77.01%
Student Activities	1400	450,000.00	241,407.63	53.65%	450,000.00	459,050.05	102.01%
Extra Curricular	1421	569,051.00	551,703.55	96.95%	648,599.00	526,649.38	81.20%
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	74,630.80	66.92%	33,500.00	2,932.50	8.75%
Total Instruction		16,812,978.00	13,305,775.28	79.14%	17,442,369.00	13,740,252.63	78.78%

*** 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
May 31, 2021
(continued)

		2021			2020		
		Budget	YTD	% of Budget	Budget	YTD	% of Budget
Support Services							
Social Work	2113	64,463.00	43,395.26	67.32%	63,271.00	42,699.06	67.49%
Guidance	2120	702,832.00	555,506.70	79.04%	659,462.00	542,069.87	82.20%
Health, Psych, Speech & Audio	2130	601,307.00	506,906.14	84.30%	485,182.00	513,840.46	105.91%
Improvement of Instruction	2210	97,060.00	65,492.64	67.48%	56,000.00	71,264.59	127.26%
Professional Development	2214	120,858.00	51,790.73	42.85%	120,858.00	88,898.50	73.56%
Media Services	2220	389,487.00	301,923.36	77.52%	399,193.00	310,164.98	77.70%
Board of Education Services	2310	279,188.00	224,260.37	80.33%	273,640.00	257,063.48	93.94%
Executive Administration	2320	969,652.00	909,664.79	93.81%	941,905.00	897,142.52	95.25%
Technology	2331	479,279.00	408,093.06	85.15%	465,445.00	400,419.10	86.03%
Building Level Administration	2400	1,692,307.00	1,474,846.60	87.15%	1,644,090.00	1,437,560.23	87.44%
Business and Central Services	2510	-	4,528.96	0.00%	-	5,115.32	0.00%
Operation of Plant	2540	3,332,231.00	2,933,750.68	88.04%	3,287,607.00	2,906,681.43	88.41%
Security Services	2546	129,817.00	141,600.76	109.08%	129,823.00	142,924.61	110.09%
Contracted Transportation	2551	80,000.00	23,465.54	29.33%	105,000.00	65,150.73	62.05%
Pupil Transportation	2552	951,689.00	771,575.70	81.07%	971,779.00	951,534.34	97.92%
K-12 Disabled Transportation	2554	115,580.00	100,866.39	87.27%	133,818.00	130,717.49	97.68%
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	91,961.59	75.30%	128,609.00	111,172.39	86.44%
Food Service	2561	1,311,000.00	825,471.75	62.97%	1,311,000.00	958,527.42	73.11%
Total Support Services		11,444,546.00	9,450,703.93	82.58%	11,182,357.00	9,836,446.52	87.96%
Non-Instruction/Support Services							
Latchkey		153,530.00	112,684.16	73.40%	153,449.00	128,424.24	83.69%
Parents As Teachers		113,517.00	106,369.49	93.70%	112,372.00	106,482.50	94.76%
Other Community Services		67,714.00	195,995.65	289.45%	35,491.00	191,208.98	538.75%
Total Non-Instruction/Support Services		334,761.00	415,049.30	123.98%	301,312.00	426,115.72	141.42%
Total Operating Funds Expenditures		\$ 28,592,285.00	\$ 23,171,528.51	81.04%	\$ 28,926,038.00	\$ 24,002,814.87	82.98%

Windsor C-1 School District
Expenditure Summary - Debt Service Fund
May 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	130,708.00	8169.25%
Total Debt Service Expenditures		\$ 3,268,720.00	\$ 3,287,419.07	100.57%	\$ 3,255,971.00	\$ 12,687,493.00	389.67%

Windsor C-1 School District
Expenditure Summary - Capital Projects Fund
May 31, 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	\$ 1,506,566.36	75.33%
Costs of Issuance		-	-	0.00%	-	-	0.00%
Capital Outlay		460,423.00	763,027.68	165.72%	513,701.00	401,765.30	78.21%
Energy Loan		61,225.00	61,228.00	100.00%	47,125.00	54,174.50	114.96%
Bus Leases		443,292.00	425,203.14	95.92%	425,546.00	344,130.35	80.87%
Total Capital Projects Expenditures		\$ 1,389,940.00	\$ 1,560,225.82	112.25%	\$ 2,986,372.00	\$ 2,306,636.51	77.24%