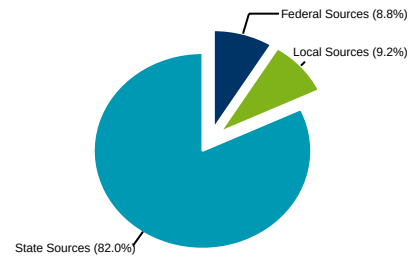


Consolidated Financial Statement
Sources and Uses of Funds - General Fund
Minnesota Department of Education
Two Year Period Ending June 30, 2021

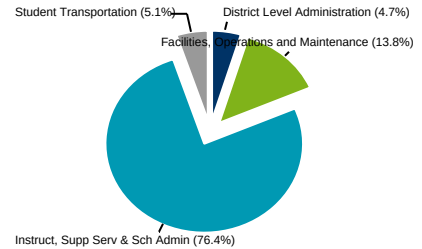
WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

	Actual 19-20	% of Total 19-20	Actual 20-21	% of Total 20-21
Sources of Funds:				
Local Sources:				
Property Taxes	\$4,026,112	6.9%	\$4,193,253	6.8%
All Other Local	<u>\$1,900,441</u>	3.2%	<u>\$1,415,360</u>	2.3%
Total Local Sources	\$5,926,553	10.1%	\$5,608,613	9.2%
State Sources:				
General Education Aid	\$41,731,839	71.2%	\$40,599,276	66.3%
Special Education Aid	\$6,731,276	11.5%	\$7,670,879	12.5%
All Other State Aid	<u>\$2,123,792</u>	3.6%	<u>\$1,947,745</u>	3.2%
Total State Sources	\$50,586,907	86.3%	\$50,217,899	82.0%
Federal Sources:				
Federal Sources	\$2,095,744	3.6%	\$5,415,306	8.8%
Total Sources of Funds:	<u>\$58,609,204</u>	100.0%	<u>\$61,241,818</u>	100.0%
Uses of Funds:				
Instruction:				
Salaries	\$25,120,681	43.3%	\$26,688,047	44.2%
Benefits and Payroll Taxes	\$8,024,096	13.8%	\$8,347,850	13.8%
All Other	<u>\$3,914,218</u>	6.7%	<u>\$3,461,178</u>	5.7%
Total Instruction	\$37,058,995	63.8%	\$38,497,076	63.7%
Instructional and Pupil Support Services:				
Salaries	\$2,302,232	4.0%	\$2,282,079	3.8%
Benefits and Payroll Taxes	\$1,079,318	1.9%	\$1,114,204	1.8%
All Other	<u>\$955,032</u>	1.6%	<u>\$1,875,701</u>	3.1%
Total Instructional and Pupil Support Services	\$4,336,582	7.5%	\$5,271,984	8.7%
School Level Administration:				
Salaries	\$1,895,449	3.3%	\$1,898,476	3.1%
Benefits and Payroll Taxes	\$485,739	.8%	\$465,136	.8%
All Other	<u>\$24,828</u>	.0%	<u>\$11,431</u>	.0%
Total School Level Administration	\$2,406,016	4.1%	\$2,375,043	3.9%
Facilities, Operations and Maintenance:				
Salaries	\$1,928,585	3.3%	\$1,942,136	3.2%
Benefits and Payroll Taxes	\$602,074	1.0%	\$666,527	1.1%
All Other	<u>\$5,859,283</u>	10.1%	<u>\$5,727,324</u>	9.5%
Total Facilities, Operations and Maintenance	\$8,389,943	14.4%	\$8,335,987	13.8%
Subtotal School Level Education Services:	<u>\$52,191,535</u>	89.9%	<u>\$54,480,090</u>	90.1%
Student Transportation:				
Salaries	\$115,825	.2%	\$124,349	.2%
Benefits and Payroll Taxes	\$44,649	.1%	\$53,417	.1%
All Other	<u>\$3,089,342</u>	5.3%	<u>\$2,933,100</u>	4.9%
Total Student Transportation	\$3,249,816	5.6%	\$3,110,865	5.1%
District Level Administration:				
Salaries	\$1,646,958	2.8%	\$1,700,977	2.8%
Benefits and Payroll Taxes	\$558,094	1.0%	\$581,178	1.0%
All Other	<u>\$432,720</u>	.7%	<u>\$575,201</u>	1.0%
Total District Level Administration	\$2,637,772	4.5%	\$2,857,356	4.7%

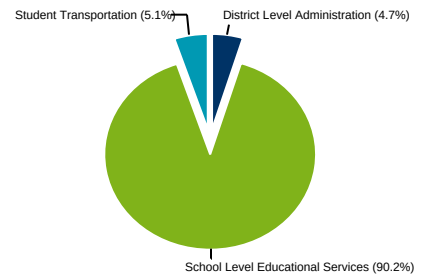
Sources of General Funds



Uses of General Funds by Function/Activity



Uses of General Funds - School Level vs District Level



Uses of General Funds - Employee Compensation vs All Other



Consolidated Financial Statement
Sources and Uses of Funds - General Fund
Minnesota Department of Education
Two Year Period Ending June 30, 2021

WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

Actual	% of Total	Actual	% of Total
19-20	19-20	20-21	20-21

Total Uses of Funds:

<u>\$58,079,123</u>	100.0%	<u>\$60,448,311</u>	100.0%
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Additional:

Sources Over (Under) Uses	\$530,081	\$793,507
Other Financing Sources(Uses)	\$3,403	\$122,998
Other Adjustments	\$152,416	\$0
Net Transfers In (Out)	<u>-\$79,624</u>	<u>\$0</u>
Net Changes in Funds	\$606,277	\$916,504

Total Fund Balance:

Beginning of Year	<u>\$17,137,647</u>	<u>\$17,743,924</u>
End of Year	\$17,743,924	\$18,660,429

Excludes Source 397 - TRA & PERA Special Funding Situations Pension Revenue

Excludes Object 891 - TRA & PERA Special Funding Situations Pension Expense

Consolidated Financial Statement
Sources and Uses of Funds - General Fund
Minnesota Department of Education
Two Year Period Ending June 30, 2021

WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

Sources and Uses of Funds

	Actual 19-20	Actual 20-21
<u>General Fund</u>		
Total Sources	\$58,609,204	\$61,241,818
Total Uses	\$58,079,123	\$60,448,311
Other Financing Sources (Uses) & Net Transfers	<u>\$76,196</u>	<u>\$122,998</u>
Net Change in Funds	<u>\$606,277</u>	<u>\$916,504</u>
Ending Fund Balance (See Note 1)	\$17,743,924	\$18,660,429

Other Funds

Food Service

Total Sources	\$3,712,089	\$3,321,191
Total Uses	\$3,719,437	\$3,166,347
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$470</u>
Net Change in Funds	<u>-\$7,348</u>	<u>\$155,314</u>
Ending Fund Balance (See Note 1)	\$785,085	\$940,399

Community Service

Total Sources	\$2,661,145	\$2,723,723
Total Uses	\$2,733,844	\$2,576,848
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$1,846</u>
Net Change in Funds	<u>-\$72,699</u>	<u>\$148,721</u>
Ending Fund Balance (See Note 1)	\$727,593	\$876,314

Building Construction

Total Sources	\$60,932	\$660
Total Uses	\$3,948,140	\$2,247,769
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$0</u>
Net Change in Funds	<u>-\$3,887,208</u>	<u>-\$2,247,109</u>
Ending Fund Balance (See Note 1)	\$2,247,109	\$0

Debt Service

Total Sources	\$3,822,149	\$3,615,860
Total Uses	\$3,614,015	\$3,617,015
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$0</u>
Net Change in Funds	<u>\$208,134</u>	<u>-\$1,155</u>
Ending Fund Balance (See Note 1)	\$780,398	\$779,243

Post-Employment Benefits Debt Service Fund

Total Sources	\$0	\$0
Total Uses	\$0	\$0
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$0</u>

Notes: 1. Amount Includes Reserved Fund Balances

Key Statistics

	Actual 19-20	Actual 20-21
Number of Students (ADM-Average Daily Membership)	4,442	4,166
Per Student Sources of Funds - General Fund	\$13,195	\$14,699
Per Student Uses of Funds - General Fund		
Instruction and Support Services	\$9,320	\$10,505
School Level Administration	\$542	\$570
Facilities, Operations and Maintenance	\$1,889	\$2,001
Student Transportation	\$732	\$747
District Level Administration	<u>\$594</u>	<u>\$686</u>
Total Per Student Use of Funds - General Fund	\$13,076	\$14,508
ADM Served per Licensed Instructional Staff	14.21	13.22

Consolidated Financial Statement
Sources and Uses of Funds - General Fund
Minnesota Department of Education
Two Year Period Ending June 30, 2021

WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

Sources and Uses of Funds

	<u>Actual</u> <u>19-20</u>	<u>Actual</u> <u>20-21</u>
Net Change in Funds	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance (See Note 1)	\$0	\$0

Total

Total Sources	\$68,865,519	\$70,903,252
Total Uses	\$72,094,559	\$72,056,290
Other Financing Sources/Uses & Net Transfers	<u>\$76,196</u>	<u>\$125,314</u>
Net Change in Funds	<u>-\$3,152,844</u>	<u>-\$1,027,725</u>
Ending Fund Balance (See Note 1)	\$22,284,110	\$21,256,385

Notes: 1. Amount Includes Reserved Fund Balances

Excludes Source 397 - TRA & PERA Special Funding Situations Pension Revenue

Excludes Object 891 - TRA & PERA Special Funding Situations Pension Expense