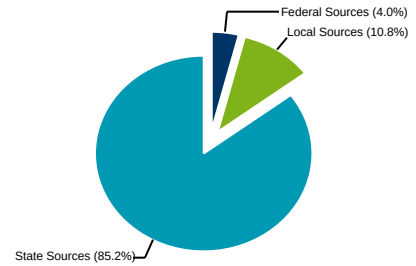


Consolidated Financial Statement
Sources and Uses of Funds - General Fund
Minnesota Department of Education
Two Year Period Ending June 30, 2019

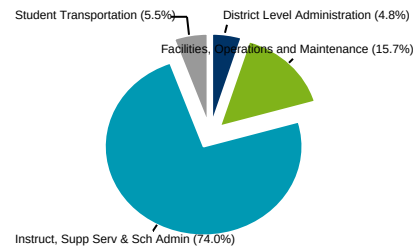
WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

	Actual 17-18	% of Total 17-18	Actual 18-19	% of Total 18-19
Sources of Funds:				
Local Sources:				
Property Taxes	\$4,662,174	8.4%	\$4,142,790	7.2%
All Other Local	<u>\$2,086,040</u>	3.8%	<u>\$2,066,308</u>	3.6%
Total Local Sources	\$6,748,214	12.1%	\$6,209,099	10.8%
State Sources:				
General Education Aid	\$38,977,232	70.2%	\$40,621,406	70.8%
Special Education Aid	\$5,757,136	10.4%	\$6,380,464	11.1%
All Other State Aid	<u>\$1,648,924</u>	3.0%	<u>\$1,880,567</u>	3.3%
Total State Sources	\$46,383,292	83.5%	\$48,882,437	85.2%
Federal Sources:				
Federal Sources	\$2,429,625	4.4%	\$2,308,406	4.0%
Total Sources of Funds:	<u>\$55,561,131</u>	100.0%	<u>\$57,399,942</u>	100.0%
Uses of Funds:				
Instruction:				
Salaries	\$23,351,300	44.5%	\$24,688,398	43.4%
Benefits and Payroll Taxes	\$7,225,526	13.8%	\$7,670,486	13.5%
All Other	<u>\$3,295,397</u>	6.3%	<u>\$3,329,993</u>	5.9%
Total Instruction	\$33,872,223	64.5%	\$35,688,878	62.7%
Instructional and Pupil Support Services:				
Salaries	\$2,152,852	4.1%	\$2,173,940	3.8%
Benefits and Payroll Taxes	\$1,004,035	1.9%	\$1,038,319	1.8%
All Other	<u>\$888,758</u>	1.7%	<u>\$893,555</u>	1.6%
Total Instructional and Pupil Support Services	\$4,045,644	7.7%	\$4,105,814	7.2%
School Level Administration:				
Salaries	\$1,799,470	3.4%	\$1,827,813	3.2%
Benefits and Payroll Taxes	\$449,554	.9%	\$461,370	.8%
All Other	<u>\$17,491</u>	.0%	<u>\$22,817</u>	.0%
Total School Level Administration	\$2,266,515	4.3%	\$2,312,000	4.1%
Facilities, Operations and Maintenance:				
Salaries	\$1,826,580	3.5%	\$2,009,988	3.5%
Benefits and Payroll Taxes	\$539,977	1.0%	\$619,129	1.1%
All Other	<u>\$4,318,226</u>	8.2%	<u>\$6,317,334</u>	11.1%
Total Facilities, Operations and Maintenance	\$6,684,783	12.7%	\$8,946,451	15.7%
Subtotal School Level Education Services:	<u>\$46,869,165</u>	89.3%	<u>\$51,053,142</u>	89.7%
Student Transportation:				
Salaries	\$102,797	.2%	\$125,892	.2%
Benefits and Payroll Taxes	\$20,433	.0%	\$23,109	.0%
All Other	<u>\$3,006,298</u>	5.7%	<u>\$2,993,071</u>	5.3%
Total Student Transportation	\$3,129,528	6.0%	\$3,142,071	5.5%
District Level Administration:				
Salaries	\$1,569,518	3.0%	\$1,709,200	3.0%
Benefits and Payroll Taxes	\$515,456	1.0%	\$543,865	1.0%
All Other	<u>\$418,909</u>	.8%	<u>\$471,110</u>	.8%
Total District Level Administration	\$2,503,883	4.8%	\$2,724,175	4.8%

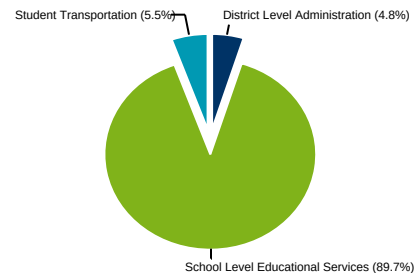
Sources of General Funds



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, 2019

WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

Actual	% of Total	Actual	% of Total
17-18	17-18	18-19	18-19

Total Uses of Funds:

<u>\$52,502,576</u>	100.0%	<u>\$56,919,388</u>	100.0%
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Additional:

Sources Over (Under) Uses	\$3,058,555	\$480,554
Other Financing Sources(Uses)	\$47,317	\$75,873
Other Adjustments	\$0	\$0
Net Transfers In (Out)	<u>\$0</u>	<u>\$0</u>
Net Changes in Funds	\$3,105,872	\$556,427

Total Fund Balance:

Beginning of Year	<u>\$13,475,349</u>	<u>\$16,581,221</u>
End of Year	\$16,581,221	\$17,137,647

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, 2019

WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

Sources and Uses of Funds

	Actual 17-18	Actual 18-19
General Fund		
Total Sources	\$55,561,131	\$57,399,942
Total Uses	\$52,502,576	\$56,919,388
Other Financing Sources (Uses) & Net Transfers	<u>\$47,317</u>	<u>\$75,873</u>
Net Change in Funds	<u>\$3,105,872</u>	<u>\$556,427</u>
Ending Fund Balance (See Note 1)	\$16,581,221	\$17,137,647

Other Funds

Food Service

Total Sources	\$3,282,262	\$3,323,937
Total Uses	\$3,545,364	\$3,649,598
Other Financing Sources (Uses) & Net Transfers	<u>\$1,190</u>	<u>\$8,837</u>
Net Change in Funds	<u>-\$261,913</u>	<u>-\$316,824</u>
Ending Fund Balance (See Note 1)	\$1,109,257	\$792,433

Community Service

Total Sources	\$3,031,730	\$2,714,327
Total Uses	\$3,198,424	\$2,815,573
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$0</u>
Net Change in Funds	<u>-\$166,694</u>	<u>-\$101,246</u>
Ending Fund Balance (See Note 1)	\$901,538	\$800,292

Building Construction

Total Sources	\$232,608	\$187,735
Total Uses	\$16,706,099	\$4,072,129
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$0</u>
Net Change in Funds	<u>-\$16,473,491</u>	<u>-\$3,884,394</u>
Ending Fund Balance (See Note 1)	\$10,018,711	\$6,134,317

Debt Service

Total Sources	\$3,643,262	\$3,673,067
Total Uses	\$3,464,690	\$3,462,415
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$0</u>
Net Change in Funds	<u>\$178,572</u>	<u>\$210,652</u>
Ending Fund Balance (See Note 1)	\$361,612	\$572,264

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 17-18	Actual 18-19
Number of Students (ADM-Average Daily Membership)	4,379	4,452
Per Student Sources of Funds - General Fund	\$12,689	\$12,892
Per Student Uses of Funds - General Fund		
Instruction and Support Services	\$8,659	\$8,938
School Level Administration	\$518	\$519
Facilities, Operations and Maintenance	\$1,527	\$2,009
Student Transportation	\$715	\$706
District Level Administration	<u>\$572</u>	<u>\$612</u>
Total Per Student Use of Funds - General Fund	\$11,990	\$12,784
ADM Served per Licensed Instructional Staff	15.10	14.49

Consolidated Financial Statement
Sources and Uses of Funds - General Fund
Minnesota Department of Education
Two Year Period Ending June 30, 2019

WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

Sources and Uses of Funds

	<u>Actual</u> <u>17-18</u>	<u>Actual</u> <u>18-19</u>
Net Change in Funds	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance (See Note 1)	<u>\$0</u>	<u>\$0</u>

Total

Total Sources	\$65,750,992	\$67,299,008
Total Uses	\$79,417,153	\$70,919,103
Other Financing Sources/Uses & Net Transfers	<u>\$48,507</u>	<u>\$84,710</u>
Net Change in Funds	<u>-\$13,617,654</u>	<u>-\$3,535,385</u>
Ending Fund Balance (See Note 1)	\$28,972,339	\$25,436,954

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