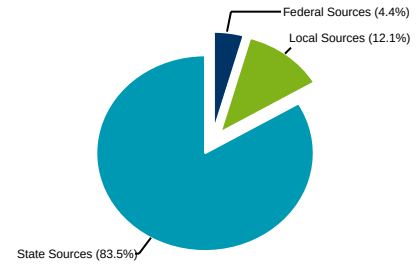


Consolidated Financial Statement
Sources and Uses of Funds - General Fund
Minnesota Department of Education
Two Year Period Ending June 30, 2018

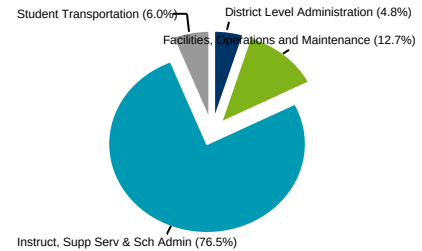
WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

	Actual 16-17	% of Total 16-17	Actual 17-18	% of Total 17-18
Sources of Funds:				
Local Sources:				
Property Taxes	\$3,709,459	6.9%	\$4,662,174	8.4%
All Other Local	<u>\$2,160,987</u>	4.0%	<u>\$2,086,040</u>	3.8%
Total Local Sources	\$5,870,446	11.0%	\$6,748,214	12.1%
State Sources:				
General Education Aid	\$37,688,759	70.5%	\$38,977,232	70.2%
Special Education Aid	\$6,136,652	11.5%	\$5,757,136	10.4%
All Other State Aid	<u>\$1,348,764</u>	2.5%	<u>\$1,648,924</u>	3.0%
Total State Sources	\$45,174,175	84.5%	\$46,383,292	83.5%
Federal Sources:				
Federal Sources	\$2,415,835	4.5%	\$2,429,625	4.4%
Total Sources of Funds:	<u>\$53,460,456</u>	100.0%	<u>\$55,561,131</u>	100.0%
Uses of Funds:				
Instruction:				
Salaries	\$23,018,898	46.3%	\$23,351,300	44.5%
Benefits and Payroll Taxes	\$7,044,494	14.2%	\$7,225,526	13.8%
All Other	<u>\$3,059,713</u>	6.1%	<u>\$3,295,397</u>	6.3%
Total Instruction	\$33,123,105	66.6%	\$33,872,223	64.5%
Instructional and Pupil Support Services:				
Salaries	\$1,721,993	3.5%	\$2,152,852	4.1%
Benefits and Payroll Taxes	\$889,275	1.8%	\$1,004,035	1.9%
All Other	<u>\$719,692</u>	1.4%	<u>\$888,758</u>	1.7%
Total Instructional and Pupil Support Services	\$3,330,960	6.7%	\$4,045,644	7.7%
School Level Administration:				
Salaries	\$1,621,642	3.3%	\$1,799,470	3.4%
Benefits and Payroll Taxes	\$360,229	.7%	\$449,554	.9%
All Other	<u>\$7,199</u>	.0%	<u>\$17,491</u>	.0%
Total School Level Administration	\$1,989,070	4.0%	\$2,266,515	4.3%
Facilities, Operations and Maintenance:				
Salaries	\$1,522,504	3.1%	\$1,826,580	3.5%
Benefits and Payroll Taxes	\$456,979	.9%	\$539,977	1.0%
All Other	<u>\$4,066,638</u>	8.2%	<u>\$4,318,226</u>	8.2%
Total Facilities, Operations and Maintenance	\$6,046,121	12.2%	\$6,684,783	12.7%
Subtotal School Level Education Services:	\$44,489,256	89.4%	\$46,869,165	89.3%
Student Transportation:				
Salaries	\$87,565	.2%	\$102,797	.2%
Benefits and Payroll Taxes	\$17,158	.0%	\$20,433	.0%
All Other	<u>\$2,749,154</u>	5.5%	<u>\$3,006,298</u>	5.7%
Total Student Transportation	\$2,853,877	5.7%	\$3,129,528	6.0%
District Level Administration:				
Salaries	\$1,465,362	2.9%	\$1,569,518	3.0%
Benefits and Payroll Taxes	\$524,059	1.1%	\$515,456	1.0%
All Other	<u>\$429,193</u>	.9%	<u>\$418,909</u>	.8%
Total District Level Administration	\$2,418,614	4.9%	\$2,503,883	4.8%

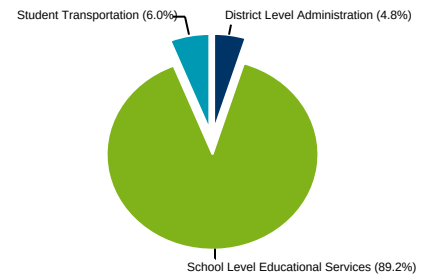
Sources of General Funds



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, 2018

WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

Actual	% of Total	Actual	% of Total
16-17	16-17	17-18	17-18

Total Uses of Funds:

<u>\$49,761,746</u>	100.0%	<u>\$52,502,576</u>	100.0%
---------------------	--------	---------------------	--------

Additional:

Sources Over (Under) Uses	\$3,698,710	\$3,058,555
Other Financing Sources(Uses)	\$0	\$47,317
Other Adjustments	\$0	\$0
Net Transfers In (Out)	<u>\$0</u>	<u>\$0</u>
Net Changes in Funds	\$3,698,710	\$3,105,872

Total Fund Balance:

Beginning of Year	<u>\$9,776,639</u>	<u>\$13,475,349</u>
End of Year	\$13,475,349	\$16,581,221

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, 2018

WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

Sources and Uses of Funds

	Actual 16-17	Actual 17-18
<u>General Fund</u>		
Total Sources	\$53,460,456	\$55,561,131
Total Uses	\$49,761,746	\$52,502,576
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$47,317</u>
Net Change in Funds	<u>\$3,698,710</u>	<u>\$3,105,872</u>
Ending Fund Balance (See Note 1)	\$13,475,349	\$16,581,221

Other Funds

Food Service

Total Sources	\$3,305,427	\$3,282,262
Total Uses	\$3,106,942	\$3,545,364
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$1,190</u>
Net Change in Funds	<u>\$198,485</u>	<u>-\$261,913</u>
Ending Fund Balance (See Note 1)	\$1,371,169	\$1,109,257

Community Service

Total Sources	\$3,315,923	\$3,031,730
Total Uses	\$3,020,678	\$3,198,424
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$0</u>
Net Change in Funds	<u>\$295,245</u>	<u>-\$166,694</u>
Ending Fund Balance (See Note 1)	\$1,068,232	\$901,538

Building Construction

Total Sources	\$402,111	\$232,608
Total Uses	\$22,867,710	\$16,706,099
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$0</u>
Net Change in Funds	<u>-\$22,465,599</u>	<u>-\$16,473,491</u>
Ending Fund Balance (See Note 1)	\$26,492,201	\$10,018,711

Debt Service

Total Sources	\$3,622,372	\$3,643,262
Total Uses	\$3,816,532	\$3,464,690
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$0</u>
Net Change in Funds	<u>-\$194,160</u>	<u>\$178,572</u>
Ending Fund Balance (See Note 1)	\$183,040	\$361,612

Post-Employment Benefits Debt Service Fund

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

Notes: 1. Amount Includes Reserved Fund Balances

Key Statistics

	Actual 16-17	Actual 17-18
Number of Students (ADM-Average Daily Membership)	4,319	4,379
Per Student Sources of Funds - General Fund	\$12,377	\$12,689
Per Student Uses of Funds - General Fund		
Instruction and Support Services	\$8,440	\$8,659
School Level Administration	\$461	\$518
Facilities, Operations and Maintenance	\$1,400	\$1,527
Student Transportation	\$661	\$715
District Level Administration	<u>\$560</u>	<u>\$572</u>
Total Per Student Use of Funds - General Fund	\$11,521	\$11,990
ADM Served per Licensed Instructional Staff	15.22	15.10

Consolidated Financial Statement
Sources and Uses of Funds - General Fund
Minnesota Department of Education
Two Year Period Ending June 30, 2018

WILLMAR PUBLIC SCHOOL DISTRICT #0347-01

Sources and Uses of Funds

	<u>Actual</u> <u>16-17</u>	<u>Actual</u> <u>17-18</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	\$64,106,289	\$65,750,992
Total Uses	\$82,573,609	\$79,417,153
Other Financing Sources/Uses & Net Transfers	<u>\$0</u>	<u>\$48,507</u>
Net Change in Funds	<u>-\$18,467,319</u>	<u>-\$13,617,654</u>
Ending Fund Balance (See Note 1)	\$42,589,992	\$28,972,339

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