

**Kirkwood School District  
Financial Summary  
12/31/2023**

|                                       | Operating Fund          | Activity Accounts      | Maintenance Fund       | Technology Fund        | KECC                   | Prop I                 | Total                   |
|---------------------------------------|-------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| <b>Beg Fund Balance</b>               | \$ 16,821,931.96        | \$ 2,411,792.83        | \$ 3,948,903.14        | \$ 781,078.32          | \$ 2,977,836.94        | \$ 286,847.21          | \$ 27,228,390.40        |
| <b>Revenue</b>                        | \$ 36,704,162.54        | \$ 132,428.24          | \$ 1,738,118.41        | \$ 1,698,198.47        | \$ 431,140.09          | \$ 1,688,351.84        | \$ 42,392,399.59        |
| <b>Expenditures</b>                   | \$ 7,811,534.02         | \$ 169,398.67          | \$ 35,509.04           | \$ 173,625.88          | \$ 327,198.59          | \$ -                   | \$ 8,517,266.20         |
| <b>Ending Fund Balance</b>            | <u>\$ 45,714,560.48</u> | <u>\$ 2,374,822.40</u> | <u>\$ 5,651,512.51</u> | <u>\$ 2,305,650.91</u> | <u>\$ 3,081,778.44</u> | <u>\$ 1,975,199.05</u> | <u>\$ 61,103,523.79</u> |
| <b>Cash &amp; Investment Balances</b> |                         |                        |                        |                        |                        |                        |                         |
|                                       | <u>Bank</u>             | <u>Account Type</u>    | <u>Interest Rate</u>   | <u>Investment Date</u> | <u>Maturity Date</u>   | <u>Balance</u>         |                         |
|                                       | Busey Bank              | Cash Account           | 4.98%                  | N/A                    | N/A                    | \$                     | 44,607,552.09           |
|                                       | Busey Bank              | Cash Account           | 4.98%                  | N/A                    | N/A                    | \$                     | 72,687.45               |
|                                       | MOSIP                   | Cash Account           | 5.32%                  | N/A                    | N/A                    | \$                     | 16,423,284.25           |
|                                       | <b>Total</b>            |                        |                        |                        |                        | <b>\$</b>              | <b>61,103,523.79</b>    |

| <b>Debt Service Fund</b>   |                        | <b>Debt Service Cash &amp; Investment Balances</b> |                     |                      |                        |                      |                        |
|----------------------------|------------------------|--|---------------------|----------------------|------------------------|----------------------|------------------------|
| <b>Beg Fund Balance</b>    | \$ 2,431,870.63        | <u>Bank</u>  | <u>Account Type</u> | <u>Interest Rate</u> | <u>Investment Date</u> | <u>Maturity Date</u> | <u>Balance</u>         |
|                            |                        | Busey Bank   | Cash Account        | 4.98%                | N/A                    | N/A                  | \$ 3,746,113.52        |
| <b>Revenue</b>             | \$ 3,013,919.29        | MOSIP  | Cash Account        | 5.32%                | N/A                    | N/A                  | \$ 1,699,676.40        |
| <b>Expenditures</b>        | \$ -                   | <b>Total</b>                                       |                     |                      |                        |                      |                        |
| <b>Ending Fund Balance</b> | <u>\$ 5,445,789.92</u> |  |                     |                      |                        |                      | <b>\$ 5,445,789.92</b> |

| <b>Construction Fund</b>       |                        | <b>Construction Cash &amp; Investment Balances</b> |                     |                      |                        |                      |                        |
|--------------------------------|------------------------|--|---------------------|----------------------|------------------------|----------------------|------------------------|
| <b>Beg Fund Balance</b>        | \$ 9,616,858.48        | <u>Bank</u>  | <u>Account Type</u> | <u>Interest Rate</u> | <u>Investment Date</u> | <u>Maturity Date</u> | <u>Balance</u>         |
|                                |                        | Busey Bank   | Cash Account        | 4.98%                | N/A                    | N/A                  | \$ 3,230,900.42        |
| <b>Revenue</b>                 | \$ 67,444.66           | MOSIP  | Cash Account        | 5.32%                | N/A                    | N/A                  | \$ 5,772,008.79        |
| <b>Expenditures</b>            | \$ 1,706,638.35        | <b>Total</b>                                       |                     |                      |                        |                      |                        |
| <b>Available Fund Balance</b>  | \$ 7,977,664.79        |  |                     |                      |                        |                      | <b>\$ 9,002,909.21</b> |
| <b>Arbitrage Due 2022-2023</b> | \$ 684,834.94          |  |                     |                      |                        |                      |                        |
| <b>Arbitrage Due 2023-2024</b> | \$ 340,409.48          |  |                     |                      |                        |                      |                        |
| <b>Ending Fund Balance</b>     | <u>\$ 9,002,909.21</u> |  |                     |                      |                        |                      |                        |

| <b>Self-Funded Ins. Fund</b> |                        | <b>Self-Funded Cash &amp; Investment Balances</b> |                     |                      |                        |                      |                        |
|------------------------------|------------------------|---|---------------------|----------------------|------------------------|----------------------|------------------------|
| <b>Beg Fund Balance</b>      | \$ 1,674,604.55        | <u>Bank</u>                                       | <u>Account Type</u> | <u>Interest Rate</u> | <u>Investment Date</u> | <u>Maturity Date</u> | <u>Balance</u>         |
|                              |                        | Busey Bank  | Cash Account        | 4.98%                | N/A                    | N/A                  | \$ 765,309.12          |
| <b>Revenue</b>               | \$ 816,271.75          | MOSIP   | Cash Account        | 5.32%                | N/A                    | N/A                  | \$ 562,674.92          |
|                              |                        | United Healthcare                                 | Cash Account        | N/A                  | N/A                    | N/A                  | \$ 189,166.93          |
| <b>Expenditures</b>          | \$ 973,725.33          | <b>Total</b>                                      |                     |                      |                        |                      |                        |
| <b>Ending Fund Balance</b>   | <u>\$ 1,517,150.97</u> |   |                     |                      |                        |                      | <b>\$ 1,517,150.97</b> |

SELECTION CRITERIA: yr='24'

| LINE  | DESCRIPTION                        | DECEMBER 2023 | YEAR-TO-DATE  | ADOPTED BUDGET | AMENDED BUDGET | % OF BUDGET |
|-------|------------------------------------|---------------|---------------|----------------|----------------|-------------|
| 1     | BEGINNING FUND BALANCE             | 0.00          | 35,192,226.76 | 0.00           | 0.00           | 0.00        |
| 2     | LOCAL REVENUE                      |               |               |                |                |             |
| 3     | CURRENT TAXES                      | 35,065,983.18 | 35,269,253.26 | 61,741,365.00  | 62,599,506.00  | 56.34       |
| 4     | DELINQUENT TAXES                   | -146,438.50   | 164,003.62    | 951,000.00     | 951,000.00     | 17.25       |
| 5     | PROPOSITION C                      | 557,456.04    | 4,254,282.79  | 7,450,000.00   | 7,450,000.00   | 57.10       |
| 6     | FINANCIAL INSTITUTION TAX          | 0.00          | 0.00          | 457,256.00     | 457,256.00     | 0.00        |
| 7     | M&M SURTAX                         | 351,934.30    | 329,744.18    | 2,249,222.00   | 2,249,222.00   | 14.66       |
| 8     | IN LIEU OF TAXES                   | 0.00          | 0.00          | 0.00           | 0.00           | 0.00        |
| 9     | EARNINGS FROM INVESTMENTS          | 248,509.27    | 1,285,635.07  | 1,465,000.00   | 1,465,000.00   | 87.76       |
| 10    | FOOD SERVICE                       | 83,607.05     | 617,028.27    | 1,382,360.00   | 1,382,360.00   | 44.64       |
| 11    | TRANSFER TUITION                   | 0.00          | 0.00          | 0.00           | 0.00           | 0.00        |
| 12    | VTS PROGRAM & OTHER LOCAL REVENUES | 2,919.42      | 130,934.43    | 337,533.00     | 345,094.00     | 37.94       |
| 13    | LOCAL REVENUES-SUBTOTAL            | 36,163,970.76 | 42,050,881.62 | 76,033,736.00  | 76,899,438.00  | 54.68       |
| 14    | COUNTY REVENUE                     |               |               |                |                |             |
| 15    | FINES, FORFEIT/ESCHEATS            | 0.00          | 80,372.42     | 45,000.00      | 45,000.00      | 178.61      |
| 16    | STATE ASSESSED UTILITIES           | 0.00          | 604.66        | 1,048,000.00   | 1,048,000.00   | 0.06        |
| 17    | OTHER COUNTY REVENUE               | 0.00          | 0.00          | 0.00           | 0.00           | 0.00        |
| 18    | COUNTY REVENUE-SUBTOTAL            | 0.00          | 80,977.08     | 1,093,000.00   | 1,093,000.00   | 7.41        |
| 19    | STATE REVENUE                      |               |               |                |                |             |
| 20    | BASIC FORMULA                      | 202,188.00    | 1,217,952.00  | 1,274,905.00   | 1,274,905.00   | 95.53       |
| 21    | BASIC FORMULA-CLASSROOM TRUST FUND | 211,334.82    | 1,271,711.92  | 2,493,988.00   | 2,493,988.00   | 50.99       |
| 22    | TRANSPORTATION                     | 51,748.00     | 332,794.00    | 434,642.00     | 434,642.00     | 76.57       |
| 23    | EARLY CHILDHOOD SPECIAL ED         | 0.00          | 0.00          | 2,350,256.00   | 2,350,256.00   | 0.00        |
| 24    | EDUCATIONAL SCREENING - PAT        | 19,300.00     | 95,630.00     | 209,000.00     | 209,000.00     | 45.76       |
| 25    | OTHER STATE AID                    | 1,159.43      | 1,159.43      | 20,310.00      | 43,618.05      | 2.66        |
| 26    | STATE-SUBTOTAL                     | 485,730.25    | 2,919,247.35  | 6,783,101.00   | 6,806,409.05   | 42.89       |
| 27    | FEDERAL REVENUE                    |               |               |                |                |             |
| 28    | EARLY CHILDHOOD SPECIAL ED         | 0.00          | 0.00          | 23,500.00      | 23,500.00      | 0.00        |
| 29    | FEDERAL LUNCH/BREAKFAST            | 45,610.82     | 199,428.46    | 473,050.00     | 473,050.00     | 42.16       |
| 30    | TITLE I                            | 0.00          | 161,028.62    | 167,353.00     | 167,353.00     | 96.22       |
| 31    | TITLE II                           | 0.00          | 124,988.63    | 132,000.00     | 132,000.00     | 94.69       |
| 32    | PERKINS                            | 8,700.00      | 8,700.00      | 48,500.00      | 48,500.00      | 17.94       |
| 32.50 | CARES ACT                          | 0.00          | 319,424.42    | 707,109.00     | 731,690.07     | 43.66       |
| 33    | OTHER- FEDERAL                     | 150.71        | 12,665.53     | 16,000.00      | 16,000.00      | 79.16       |
| 34    | FEDERAL-SUBTOTAL                   | 54,461.53     | 826,235.66    | 1,567,512.00   | 1,592,093.07   | 51.90       |
| 35    | TOTAL REVENUES                     | 36,704,162.54 | 45,877,341.71 | 85,477,349.00  | 86,390,940.12  | 53.10       |

SELECTION CRITERIA: yr='24'

| LINE  | DESCRIPTION                       | DECEMBER 2023 | YEAR-TO-DATE  | ADOPTED BUDGET | AMENDED BUDGET | % OF BUDGET |
|-------|-----------------------------------|---------------|---------------|----------------|----------------|-------------|
| 36    | EXPENDITURES                      |               |               |                |                |             |
| 37    | INSTRUCTION                       | 3,755,337.40  | 17,477,760.50 | 46,406,229.00  | 46,508,780.39  | 37.58       |
| 38    | EARLY CHILDHOOD SPECIAL ED        | 168,565.07    | 850,660.71    | 2,248,256.00   | 2,248,256.00   | 37.84       |
| 39    | STUDENT ACTIVITIES                | 134,498.68    | 888,030.62    | 1,642,169.00   | 1,767,169.00   | 50.25       |
| 40    | CONTRACTED EDUCATIONAL SERVICES   | -123.75       | 227,938.36    | 329,497.00     | 329,497.00     | 69.18       |
| 41    | SUPPORT SERVICES - PUPIL          | 35,713.69     | 200,328.09    | 428,501.00     | 422,333.58     | 47.43       |
| 42    | GUIDANCE SERVICES                 | 241,420.75    | 1,137,686.26  | 2,844,243.00   | 2,839,442.00   | 40.07       |
| 43    | HEALTH SERVICES                   | 58,633.98     | 279,619.08    | 648,880.00     | 650,040.52     | 43.02       |
| 44    | IMPROVEMENT OF INSTRUCTION        | 191,692.55    | 1,082,983.92  | 1,644,157.00   | 1,632,772.36   | 66.33       |
| 45    | MEDIA SERVICES                    | 75,156.92     | 364,924.10    | 1,012,121.00   | 1,015,121.00   | 35.95       |
| 46    | BOARD OF EDUCATION SERVICES       | 99,279.54     | 776,337.74    | 995,259.00     | 679,631.00     | 114.23      |
| 47    | EXECUTIVE ADMINISTRATION          | 165,417.04    | 1,431,276.33  | 2,232,362.00   | 2,231,821.76   | 64.13       |
| 48    | BUILDING LEVEL ADMINISTRATION     | 488,276.43    | 2,805,870.14  | 5,879,788.00   | 5,912,074.34   | 47.46       |
| 49    | BUSINESS SERVICES                 | 88,957.03     | 621,330.80    | 1,412,426.00   | 1,386,240.63   | 44.82       |
| 50    | OPERATION OF PLANT                | 1,996,038.80  | 5,580,924.30  | 9,195,104.00   | 9,998,765.00   | 55.82       |
| 51    | SAFETY & SECURITY                 | 26,024.24     | 164,227.80    | 1,089,265.00   | 1,089,265.00   | 15.08       |
| 52    | TRANSPORTATION                    | 50,955.64     | 274,082.15    | 1,424,472.00   | 1,431,155.54   | 19.15       |
| 53    | FOOD SERVICE                      | 185,953.90    | 838,992.80    | 1,845,778.00   | 1,845,778.00   | 45.45       |
| 54    | PRINCIPAL                         | 0.00          | 19,458.00     | 37,991.00      | 37,991.00      | 51.22       |
| 55    | INTEREST                          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00        |
| 55.50 | SITE AND BUILDING IMPROVEMENTS    | 16,201.64     | 133,448.99    | 3,320,394.00   | 2,584,427.02   | 5.16        |
| 56    | COMMUNITY SERVICES                | 33,534.47     | 199,127.30    | 407,990.00     | 410,290.00     | 48.53       |
| 57    | TOTAL EXPENDITURES                | 7,811,534.02  | 35,355,007.99 | 85,044,882.00  | 85,020,851.14  | 41.58       |
| 58    | REVENUE OVER/(UNDER) EXPENDITURES | 28,892,628.52 | 10,522,333.72 | 432,467.00     | 1,370,088.98   | 768.00      |
| 59    | ENDING FUND BALANCE               | 28,892,628.52 | 45,714,560.48 | 432,467.00     | 1,370,088.98   | 3,336.61    |

SELECTION CRITERIA: yr='24'

| LINE | DESCRIPTION                             | DECEMBER 2023 | YEAR-TO-DATE | ADOPTED BUDGET | AMENDED BUDGET | % OF BUDGET |
|------|---|---------------|--------------|----------------|----------------|-------------|
| 1    | BEGINNING FUND BALANCE                  | 0.00          | 2,522,219.01 | 0.00           | 0.00           | 0.00        |
| 2    | REVENUE                                 |               |              |                |                |             |
| 3    | ACTIVITY REVENUES                       | 132,428.24    | 1,266,004.76 | 2,570,000.00   | 2,570,000.00   | 49.26       |
| 4    | TOTAL ACTIVITY REVENUES                 | 132,428.24    | 1,266,004.76 | 2,570,000.00   | 2,570,000.00   | 49.26       |
| 5    | EXPENDITURES                            |               |              |                |                |             |
| 6    | ACTIVITY EXPENDITURES                   | 169,398.67    | 1,413,401.37 | 2,870,000.00   | 2,570,000.00   | 55.00       |
| 7    | TOTAL ACTIVITY EXPENDITURES             | 169,398.67    | 1,413,401.37 | 2,870,000.00   | 2,570,000.00   | 55.00       |
| 8    | REVENUE COLLECTED OVER/(UNDER) EXPENSES | -36,970.43    | -147,396.61  | -300,000.00    | 0.00           | 0.00        |
| 9    | ENDING FUND BALANCE                     | -36,970.43    | 2,374,822.40 | -300,000.00    | 0.00           | 0.00        |

SELECTION CRITERIA: yr='24'

| LINE | DESCRIPTION                             | DECEMBER 2023 | YEAR-TO-DATE | ADOPTED BUDGET | AMENDED BUDGET | % OF BUDGET |
|------|---|---------------|--------------|----------------|----------------|-------------|
| 1    | BEGINNING FUND BALANCE                  | 0.00          | 4,808,575.16 | 0.00           | 0.00           | 0.00        |
| 2    | REVENUE                                 |               |              |                |                |             |
| 3    | CURRENT TAXES                           | 1,695,432.11  | 1,705,260.17 | 2,971,426.00   | 3,026,672.00   | 56.34       |
| 4    | DELINQUENT TAXES                        | -7,080.27     | 7,894.52     | 44,570.00      | 44,570.00      | 17.71       |
| 5    | EARNINGS FROM INVESTMENTS               | 49,766.57     | 191,842.47   | 82,800.00      | 82,800.00      | 231.69      |
| 5.50 | LEASE PROCEEDS/UTILITY INCENTIVES       | 0.00          | 0.00         | 0.00           | 0.00           | 0.00        |
| 6    | TOTAL REVENUE                           | 1,738,118.41  | 1,904,997.16 | 3,098,796.00   | 3,154,042.00   | 60.40       |
| 7    | EXPENDITURES                            |               |              |                |                |             |
| 8    | SALARIES & BENEFITS                     | 0.00          | 0.00         | 0.00           | 0.00           | 0.00        |
| 9    | MAINTENANCE/IMPROVEMENTS                | 35,509.04     | 710,159.81   | 3,786,000.00   | 4,075,795.00   | 17.42       |
| 9.10 | PRINCIPAL                               | 0.00          | 339,954.95   | 939,904.00     | 939,904.00     | 36.17       |
| 9.20 | INTEREST                                | 0.00          | 11,945.05    | 28,804.00      | 28,804.00      | 41.47       |
| 10   | TOTAL EXPENDITURES                      | 35,509.04     | 1,062,059.81 | 4,754,708.00   | 5,044,503.00   | 21.05       |
| 11   | REVENUE COLLECTED OVER/(UNDER) EXPENSES | 1,702,609.37  | 842,937.35   | -1,655,912.00  | -1,890,461.00  | -44.59      |
| 12   | ENDING FUND BALANCE                     | 1,702,609.37  | 5,651,512.51 | -1,655,912.00  | -1,890,461.00  | -298.95     |

SELECTION CRITERIA: yr='24'

| LINE | DESCRIPTION                             | DECEMBER 2023 | YEAR-TO-DATE | ADOPTED BUDGET | AMENDED BUDGET | % OF BUDGET |
|------|---|---------------|--------------|----------------|----------------|-------------|
| 1    | BEGINNING FUND BALANCE                  | 0.00          | 2,238,699.28 | 0.00           | 0.00           | 0.00        |
| 2    | REVENUE                                 |               |              |                |                |             |
| 3    | CURRENT TAXES                           | 1,695,432.10  | 1,705,260.16 | 2,971,426.00   | 3,026,671.00   | 56.34       |
| 4    | DELINQUENT TAXES                        | -7,080.27     | 7,894.52     | 44,570.00      | 44,570.00      | 17.71       |
| 5    | EARNINGS FROM INVESTMENTS               | 9,846.64      | 55,489.68    | 48,142.00      | 48,142.00      | 115.26      |
| 5.50 | MISCELLANEOUS REVENUE                   | 0.00          | 88.20        | 131,726.00     | 131,726.00     | 0.07        |
| 6    | TOTAL REVENUE                           | 1,698,198.47  | 1,768,732.56 | 3,195,864.00   | 3,251,109.00   | 54.40       |
| 7    | EXPENDITURES                            |               |              |                |                |             |
| 8    | SALARIES & BENEFITS                     | 113,219.61    | 673,078.49   | 1,357,553.00   | 1,357,553.00   | 49.58       |
| 9    | PURCHASED SERVICES                      | 28,299.71     | 122,528.89   | 542,824.00     | 316,334.00     | 38.73       |
| 10   | SUPPLIES                                | 32,106.56     | 321,304.31   | 385,314.00     | 565,314.00     | 56.84       |
| 11   | EQUIPMENT                               | 0.00          | 41,312.91    | 306,490.00     | 46,490.00      | 88.86       |
| 12   | LEASE PURCHASE PRIN & INT               | 0.00          | 543,556.33   | 921,941.00     | 921,941.00     | 58.96       |
| 13   | TOTAL EXPENDITURES                      | 173,625.88    | 1,701,780.93 | 3,514,122.00   | 3,207,632.00   | 53.05       |
| 14   | REVENUE COLLECTED OVER/(UNDER) EXPENSES | 1,524,572.59  | 66,951.63    | -318,258.00    | 43,477.00      | 153.99      |
| 15   | ENDING FUND BALANCE                     | 1,524,572.59  | 2,305,650.91 | -318,258.00    | 43,477.00      | 5,303.15    |

SELECTION CRITERIA: yr='24'

| LINE | DESCRIPTION                             | DECEMBER 2023 | YEAR-TO-DATE | ADOPTED BUDGET | AMENDED BUDGET | % OF BUDGET |
|------|---|---------------|--------------|----------------|----------------|-------------|
| 1    | BEGINNING FUND BALANCE                  | 0.00          | 2,644,133.24 | 0.00           | 0.00           | 0.00        |
| 2    | REVENUE                                 |               |              |                |                |             |
| 3    | KECC TUITION                            | 236,408.25    | 1,565,202.51 | 2,759,100.00   | 2,759,100.00   | 56.73       |
| 4    | ADVENTURE CLUB                          | 157,203.26    | 653,248.22   | 1,037,800.00   | 1,037,800.00   | 62.95       |
| 5    | SUMMER ADVENTURE CLUB                   | 0.00          | 43,479.00    | 184,300.00     | 184,300.00     | 23.59       |
| 6    | EARNINGS FROM INVESTMENTS               | 37,528.58     | 114,158.55   | 90,500.00      | 90,500.00      | 126.14      |
| 7    | FEDERAL GRANTS                          | 0.00          | 561,172.99   | 36,100.00      | 581,600.00     | 96.49       |
| 8    | TOTAL REVENUE                           | 431,140.09    | 2,937,261.27 | 4,107,800.00   | 4,653,300.00   | 63.12       |
| 9    | EXPENDITURES                            |               |              |                |                |             |
| 10   | SALARIES & BENEFITS                     | 308,185.54    | 2,366,133.15 | 3,486,108.00   | 3,970,108.00   | 59.60       |
| 11   | PURCHASED SERVICES                      | 1,930.60      | 14,922.78    | 90,000.00      | 91,000.00      | 16.40       |
| 12   | SUPPLIES                                | 11,597.45     | 113,075.14   | 283,482.00     | 282,482.00     | 40.03       |
| 13   | CAPITAL IMPROVEMENTS/EQUIPMENT          | 5,485.00      | 5,485.00     | 10,000.00      | 10,000.00      | 54.85       |
| 14   | TOTAL EXPENDITURES                      | 327,198.59    | 2,499,616.07 | 3,869,590.00   | 4,353,590.00   | 57.42       |
| 15   | REVENUE COLLECTED OVER/(UNDER) EXPENSES | 103,941.50    | 437,645.20   | 238,210.00     | 299,710.00     | 146.02      |
| 16   | ENDING FUND BALANCE                     | 103,941.50    | 3,081,778.44 | 238,210.00     | 299,710.00     | 1,028.25    |

SELECTION CRITERIA: yr='24'

| LINE | DESCRIPTION                             | DECEMBER 2023 | YEAR-TO-DATE | ADOPTED BUDGET | AMENDED BUDGET | % OF BUDGET |
|------|---|---------------|--------------|----------------|----------------|-------------|
| 1    | BEGINNING FUND BALANCE                  | 0.00          | 884,817.65   | 0.00           | 0.00           | 0.00        |
| 2    | REVENUE                                 |               |              |                |                |             |
| 3    | CURRENT TAXES                           | 1,695,432.11  | 1,705,260.17 | 2,971,426.00   | 3,026,672.00   | 56.34       |
| 4    | DELINQUENT TAXES                        | -7,080.27     | 7,894.53     | 44,570.00      | 44,570.00      | 17.71       |
| 5    | OTHER LOCAL REVENUE                     | 0.00          | 270.24       | 17,600.00      | 17,600.00      | 1.54        |
| 6    | TOTAL REVENUE                           | 1,688,351.84  | 1,713,424.94 | 3,033,596.00   | 3,088,842.00   | 55.47       |
| 7    | EXPENDITURES                            |               |              |                |                |             |
| 7.50 | FACILITIES ACQUISITION & CONSTRUCTION   | 0.00          | 525,842.29   | 780,000.00     | 780,000.00     | 67.42       |
| 8    | PRINCIPAL                               | 0.00          | 0.00         | 2,500,000.00   | 2,500,000.00   | 0.00        |
| 9    | INTEREST                                | 0.00          | 97,201.25    | 194,403.00     | 194,403.00     | 50.00       |
| 10   | OTHER (FIN FEES, ETC)                   | 0.00          | 0.00         | 4,000.00       | 4,000.00       | 0.00        |
| 11   | TOTAL EXPENDITURES                      | 0.00          | 623,043.54   | 3,478,403.00   | 3,478,403.00   | 17.91       |
| 12   | REVENUE COLLECTED OVER/(UNDER) EXPENSES | 1,688,351.84  | 1,090,381.40 | -444,807.00    | -389,561.00    | -279.90     |
| 13   | ENDING FUND BALANCE                     | 1,688,351.84  | 1,975,199.05 | -444,807.00    | -389,561.00    | -507.03     |

SELECTION CRITERIA: yr='24'

| LINE  | DESCRIPTION                             | DECEMBER 2023 | YEAR-TO-DATE | ADOPTED BUDGET | AMENDED BUDGET | % OF BUDGET |
|-------|---|---------------|--------------|----------------|----------------|-------------|
| 1     | BEGINNING FUND BALANCE                  | 0.00          | 3,237,907.64 | 0.00           | 0.00           | 0.00        |
| 2     | REVENUE                                 |               |              |                |                |             |
| 3     | CURRENT TAXES                           | 3,001,748.66  | 3,019,149.16 | 5,581,838.00   | 5,358,697.00   | 56.34       |
| 4     | DELINQUENT TAXES                        | -12,535.55    | 12,645.63    | 83,728.00      | 83,728.00      | 15.10       |
| 5     | EARNINGS FROM INVESTMENTS               | 24,706.18     | 67,851.28    | 124,800.00     | 124,800.00     | 54.37       |
| 6     | OTHER LOCAL REVENUE                     | 0.00          | 0.00         | 0.00           | 0.00           | 0.00        |
| 7     | STATE ASSESSED UTILITIES                | 0.00          | 61.21        | 101,210.00     | 101,210.00     | 0.06        |
| 8     | INTEREST SUBSIDY (FEDERAL)              | 0.00          | 0.00         | 0.00           | 0.00           | 0.00        |
| 11    | TOTAL REVENUE                           | 3,013,919.29  | 3,099,707.28 | 5,891,576.00   | 5,668,435.00   | 54.68       |
| 12    | EXPENDITURES                            |               |              |                |                |             |
| 13    | BOND PRINCIPAL                          | 0.00          | 0.00         | 3,690,000.00   | 3,690,000.00   | 0.00        |
| 14    | BOND INTEREST                           | 0.00          | 891,825.00   | 1,783,650.00   | 1,783,650.00   | 50.00       |
| 14.25 | ACCRUED INTEREST                        | 0.00          | 0.00         | 0.00           | 0.00           | 0.00        |
| 14.50 | INTEREST PREMIUM                        | 0.00          | 0.00         | 0.00           | 0.00           | 0.00        |
| 15    | FINANCE FEES, ETC.                      | 0.00          | 0.00         | 3,500.00       | 3,500.00       | 0.00        |
| 16    | TOTAL EXPENDITURES                      | 0.00          | 891,825.00   | 5,477,150.00   | 5,477,150.00   | 16.28       |
| 17    | REVENUE COLLECTED OVER/(UNDER) EXPENSES | 3,013,919.29  | 2,207,882.28 | 414,426.00     | 191,285.00     | 1,154.24    |
| 18    | ENDING FUND BALANCE                     | 3,013,919.29  | 5,445,789.92 | 414,426.00     | 191,285.00     | 2,846.95    |

SELECTION CRITERIA: yr='24'

| LINE  | DESCRIPTION                             | DECEMBER 2023 | YEAR-TO-DATE   | ADOPTED BUDGET | AMENDED BUDGET | % OF BUDGET |
|-------|---|---------------|----------------|----------------|----------------|-------------|
| 1     | BEGINNING FUND BALANCE                  | 0.00          | 25,238,392.43  | 0.00           | 0.00           | 0.00        |
| 2     | REVENUE                                 |               |                |                |                |             |
| 3     | SALE OF BONDS                           | 0.00          | 0.00           | 0.00           | 0.00           | 0.00        |
| 4     | PREMIUM ON SALE OF BONDS                | 0.00          | 0.00           | 0.00           | 0.00           | 0.00        |
| 5     | INTEREST EARNINGS                       | 67,444.66     | 254,736.59     | 0.00           | 108,892.00     | 233.94      |
| 6     | TOTAL REVENUE                           | 67,444.66     | 254,736.59     | 0.00           | 108,892.00     | 233.94      |
| 7     | EXPENDITURES                            |               |                |                |                |             |
| 7.01  | KIRKWOOD HIGH SCHOOL                    | 156,422.54    | 3,668,206.40   | 5,787,804.00   | 5,787,804.00   | 63.38       |
| 7.02  | NIPHER MIDDLE                           | 30,082.98     | 2,656,773.66   | 3,464,173.00   | 3,464,173.00   | 76.69       |
| 7.03  | NORTH KIRKWOOD MIDDLE                   | 335,100.70    | 1,920,453.26   | 1,355,189.00   | 1,355,189.00   | 141.71      |
| 7.04  | KEYSOR ELEMENTARY                       | 1,853.06      | 57,077.36      | 139,618.00     | 139,618.00     | 40.88       |
| 7.05  | NORTH GLENDALE ELEMENTARY               | 1,512.60      | 45,814.62      | 90,135.00      | 90,135.00      | 50.83       |
| 7.06  | ROBINSON ELEMENTARY                     | 1,710.18      | 44,290.35      | 113,931.00     | 113,931.00     | 38.87       |
| 7.07  | TILLMAN ELEMENTARY                      | 849,011.01    | 3,559,113.42   | 4,780,532.00   | 4,780,532.00   | 74.45       |
| 7.08  | WESTCHESTER ELEMENTARY                  | 282,460.11    | 2,800,965.52   | 4,653,040.00   | 4,653,040.00   | 60.20       |
| 7.09  | KIRKWOOD EARLY CHILDHOOD CENTER         | 762.20        | 38,055.27      | 91,311.00      | 91,311.00      | 41.68       |
| 7.10  | FACILITIES BUILDING                     | 47,722.97     | 2,724,714.37   | 2,438,057.00   | 2,438,057.00   | 111.76      |
| 8     | TOTAL EXPENDITURES                      | 1,706,638.35  | 17,515,464.23  | 22,913,790.00  | 22,913,790.00  | 76.44       |
| 9     | REVENUE COLLECTED OVER/(UNDER) EXPENSES | -1,639,193.69 | -17,260,727.64 | -22,913,790.00 | -22,804,898.00 | 75.69       |
| 10    | AVAILABLE FUND BALANCE                  | -1,639,193.69 | 7,977,664.79   | -22,913,790.00 | -22,804,898.00 | -34.98      |
| 11    | ARBITRAGE REBATE DUE FROM 2022-23       | 0.00          | 684,834.94     | 0.00           | 0.00           | 0.00        |
| 11.50 | ARBITRAGE REBATE DUE FROM 2023-24       | 57,295.56     | 340,409.48     | 0.00           | 0.00           | 0.00        |
| 12    | ENDING FUND BALANCE                     | -1,581,898.13 | 9,002,909.21   | -22,913,790.00 | -22,804,898.00 | -39.48      |

**KIRKWOOD SELF FUNDED INSURANCE ACCOUNT  
FINANCIAL STATEMENT  
12/31/2023**

|  | MONTH TO DATE         | YEAR TO DATE          |
|--|-----------------------|-----------------------|
| <b>BEGINNING BALANCE</b>                             | <b>\$1,674,604.55</b> | <b>\$2,204,486.20</b> |
| REVENUES   | \$816,271.75          | \$4,707,632.55        |
| <b>TOTAL REVENUES</b>                                | <b>\$816,271.75</b>   | <b>\$4,707,632.55</b> |
| EXPENDITURES   | \$973,725.33          | \$5,394,967.78        |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$973,725.33</b>   | <b>\$5,394,967.78</b> |
| <b>ENDING BALANCE</b>                                | <b>\$1,517,150.97</b> | <b>\$1,517,150.97</b> |
| REVENUES COLLECTED OVER<br>(UNDER) EXPENDITURES PAID | (\$157,453.58)        | (\$687,335.23)        |