

**Kirkwood School District
Financial Summary
12/31/2017**

	Operating Fund	Activity Accounts	Maintenance Fund	Technology Fund	KECC	Prop I	Total
Beg Fund Balance	\$ (3,904,074.21)	\$ 2,123,928.91	\$ 388,041.29	\$ 1,812,580.07	\$ 1,084,628.95	\$ (296,558.49)	\$ 1,208,546.52
Revenue	\$ 24,851,435.97	\$ 125,401.47	\$ 1,174,305.24	\$ 1,174,305.24	\$ 111,291.96	\$ 1,174,305.24	\$ 28,611,045.12
Expenditures	\$ 6,175,884.16	\$ 293,240.06	\$ 71,268.36	\$ 113,995.33	\$ 271,821.04	\$ -	\$ 6,926,208.95
Ending Fund Balance	<u>\$ 14,771,477.60</u>	<u>\$ 1,956,090.32</u>	<u>\$ 1,491,078.17</u>	<u>\$ 2,872,889.98</u>	<u>\$ 924,099.87</u>	<u>\$ 877,746.75</u>	<u>\$ 22,893,382.69</u>
Cash & Investment Balances							
	<u>Bank</u>	<u>Account Type</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance</u>		
	Busey Bank	Cash Account	0.97%	N/A	\$	22,892,241.11	
	MOSIP	Cash Account	1.04%	N/A	\$	1,024.44	
	MOSIP	Term	1.00%	N/A	\$	-	
	Enterprise Bank	Cash Account	N/A	N/A	\$	105.86	
	UMB Bank	Escrow	N/A	N/A	\$	11.28	
	Total				<u>\$</u>	<u>22,893,382.69</u>	

Debt Service Fund		Debt Service Cash & Investment Balances					
Beg Fund Balance	\$ 4,556,426.88	<u>Bank</u>	<u>Account Type</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance</u>	
		Busey Bank	Cash Account	0.97%	N/A	\$	2,780,271.65
Revenue	\$ 2,253,540.35	Busey Bank	MM	0.97%	N/A	\$	-
		MOSIP	Cash Account	1.04%	N/A	\$	4,029,695.58
Expenditures	\$ -						
Ending Fund Balance	<u>\$ 6,809,967.23</u>	Total					<u>\$ 6,809,967.23</u>

Self-Funded Ins. Fund		Self-Funded Cash & Investment Balances					
Beg Fund Balance	\$ 3,586,522.01	<u>Bank</u>	<u>Account Type</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance</u>	
		Busey Bank	Cash Account	0.97%	N/A	\$	1,486,019.70
Revenue	\$ 611,260.51	MOSIP	Cash Account	1.04%	N/A	\$	2,016,645.29
		United Healthcare	Cash Account	N/A	N/A	\$	106,235.39
Expenditures	\$ 588,882.14	Total					<u>\$ 3,608,900.38</u>
Ending Fund Balance	<u>\$ 3,608,900.38</u>						

PENTAMATION
 DATE: 01/09/2018
 TIME: 17:46:43

KIRKWOOD SCHOOL DISTRICT R-7
 OPERATIONAL FUNDS 2017-18

PAGE NUMBER: 1
 GENRPT41.4GL
 REPORT ID: 01-OPER

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	DECEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	0.00	12,334,566.89	0.00	0.00	0.00
2	LOCAL REVENUE					
3	CURRENT TAXES	23,733,549.89	23,841,074.31	51,813,138.00	52,815,848.00	45.14
4	DELINQUENT TAXES	14,952.11	-239,343.74	801,234.00	0.00	0.00
5	PROPOSITION C	389,608.94	2,448,131.78	5,074,000.00	5,074,000.00	48.25
6	FINANCIAL INSTITUTION TAX	0.00	0.00	370,000.00	370,000.00	0.00
7	M&M SURTAX	142,889.43	83,888.16	1,909,134.00	1,880,076.00	4.46
8	IN LIEU OF TAXES	0.00	0.00	0.00	0.00	0.00
9	EARNINGS FROM INVESTMENTS	118.97	96.88	120,000.00	120,000.00	0.08
10	FOOD SERVICE	89,079.58	500,047.73	899,900.00	899,900.00	55.57
11	VTS (DESEG) PROGRAM	0.00	182,460.00	838,700.00	838,700.00	21.76
12	VISTA SCHOOL	0.00	61,900.00	124,000.00	124,000.00	49.92
13	TRANSFER PAYMENTS	9,712.74	26,194.03	146,000.00	146,000.00	17.94
14	OTHER LOCAL REVENUES	1,092.77	102,019.43	158,000.00	158,000.00	64.57
15	LOCAL REVENUES-SUBTOTAL	24,381,004.43	27,006,468.58	62,254,106.00	62,426,524.00	43.26
16	COUNTY REVENUE					
17	FINES, FORFEIT/ESCHEATS	0.00	0.00	56,500.00	56,500.00	0.00
18	STATE ASSESSED UTILITIES	0.00	327.71	855,000.00	855,000.00	0.04
18.50	DEPARTMENT OF HEALTH GRANT	0.00	0.00	0.00	0.00	0.00
19	COUNTY REVENUE-SUBTOTAL	0.00	327.71	911,500.00	911,500.00	0.04
20	STATE REVENUE					
21	BASIC FORMULA	85,512.08	424,980.08	870,576.00	870,576.00	48.82
22	BASIC FORMULA-CLASSROOM TRUST FUND	177,152.48	1,063,172.30	2,120,424.00	2,120,424.00	50.14
23	TRANSPORTATION	11,205.00	62,217.00	126,809.00	126,809.00	49.06
24	EARLY CHILDHOOD SPECIAL ED	0.00	0.00	1,841,000.00	1,841,000.00	0.00
25	EDUCATIONAL SCREENING - PAT	76,590.00	76,590.00	175,000.00	175,000.00	43.77
26	MO PRESCHOOL PROJECT	0.00	0.00	78,500.00	78,500.00	0.00
26.50	OTHER STATE AID	675.00	1,169.49	8,276.00	36,085.43	3.24
27	STATE-SUBTOTAL	351,134.56	1,628,128.87	5,220,585.00	5,248,394.43	31.02
28	FEDERAL REVENUE					
29	EARLY CHILDHOOD SPECIAL ED	0.00	0.00	205,000.00	205,000.00	0.00
30	FEDERAL LUNCH/BREAKFAST	99,307.24	179,937.31	424,300.00	424,300.00	42.41
31	TITLE I	0.00	139,314.73	137,681.00	219,566.80	63.45
32	TITLE II.A	0.00	70,461.96	84,630.00	122,248.68	57.64
33	TITLE III	0.00	0.00	0.00	0.00	0.00
34	OTHER- FEDERAL	19,989.74	21,431.42	36,436.00	48,202.40	44.46
35	FEDERAL-SUBTOTAL	119,296.98	411,145.42	888,047.00	1,019,317.88	40.34

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KIRKWOOD SCHOOL DISTRICT R-7
 OPERATIONAL FUNDS 2017-18

PAGE NUMBER: 2
 GENRPT41.4GL
 REPORT ID: 01-OPER

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	DECEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
36	TOTAL REVENUES	24,851,435.97	29,046,070.58	69,274,238.00	69,605,736.31	41.73
37	EXPENDITURES					
38	INSTRUCTION	3,200,370.65	14,905,717.98	40,087,960.00	40,113,106.12	37.16
39	EARLY CHILDHOOD SPECIAL ED	166,925.03	782,654.95	1,921,250.00	1,921,250.00	40.74
40	STUDENT ACTIVITIES	93,827.96	583,013.72	1,221,424.00	1,228,864.49	47.44
41	CONTRACTED EDUCATIONAL SERVICES	0.00	16,731.83	76,818.00	76,818.00	21.78
42	SUPPORT SERVICES - PUPIL	0.00	0.00	0.00	0.00	0.00
43	GUIDANCE SERVICES	197,166.15	960,555.05	2,174,894.00	2,176,412.00	44.13
44	HEALTH SERVICES	74,394.00	182,762.49	498,473.00	498,473.00	36.66
45	IMPROVEMENT OF INSTRUCTION	30,847.91	251,469.27	639,464.00	703,764.00	35.73
46	MEDIA SERVICES	51,770.87	393,965.77	1,121,938.00	1,158,061.85	34.02
47	BOARD OF EDUCATION SERVICES	3,520.24	58,447.06	183,622.00	199,653.00	29.27
48	EXECUTIVE ADMINISTRATION	99,423.77	576,883.03	1,254,081.00	1,271,322.60	45.38
49	BUILDING LEVEL ADMINISTRATION	441,011.28	2,382,062.91	4,873,563.00	4,867,503.06	48.94
50	BUSINESS SERVICES	62,455.07	466,417.50	1,088,049.00	1,146,335.00	40.69
51	OPERATION OF PLANT	1,305,638.80	3,782,005.95	7,074,149.00	7,097,611.00	53.29
52	SECURITY SERVICES	165,636.13	214,015.62	436,116.00	434,541.00	49.25
53	TRANSPORTATION	111,845.28	306,259.19	956,532.00	967,659.51	31.65
54	FOOD SERVICE	137,769.54	568,102.62	1,332,476.00	1,332,476.00	42.64
55	FACILITIES ACQUISITION & CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
56	PRINCIPAL	0.00	26,797.02	26,798.00	26,798.00	100.00
57	INTEREST	0.00	799.06	800.00	800.00	99.88
58	OTHER (FIN FEES, ETC.)	0.00	0.00	0.00	0.00	0.00
59	COMMUNITY SERVICES	33,281.48	150,498.85	278,300.00	313,861.16	47.95
60	TOTAL EXPENDITURES	6,175,884.16	26,609,159.87	65,246,707.00	65,535,309.79	40.60
61	REVENUE OVER/(UNDER) EXPENDITURES	18,675,551.81	2,436,910.71	4,027,531.00	4,070,426.52	59.87
62	ENDING FUND BALANCE	18,675,551.81	14,771,477.60	4,027,531.00	4,070,426.52	362.90

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KIRKWOOD SCHOOL DISTRICT R-7
ACTIVITY ACCOUNTS 2017-18

PAGE NUMBER: 1
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REPORT ID: 02-ACT

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	DECEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	0.00	2,057,301.61	0.00	0.00	0.00
2	REVENUE					
3	ACTIVITY REVENUES	125,401.47	1,094,048.15	2,097,400.00	2,097,400.00	52.16
4	TOTAL ACTIVITY REVENUES	125,401.47	1,094,048.15	2,097,400.00	2,097,400.00	52.16
5	EXPENDITURES					
6	ACTIVITY EXPENDITURES	293,240.06	1,195,259.44	2,097,400.00	2,097,400.00	56.99
7	TOTAL ACTIVITY EXPENDITURES	293,240.06	1,195,259.44	2,097,400.00	2,097,400.00	56.99
8	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-167,838.59	-101,211.29	0.00	0.00	0.00
9	ENDING FUND BALANCE	-167,838.59	1,956,090.32	0.00	0.00	0.00

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KIRKWOOD SCHOOL DISTRICT R-7
 MAINTENANCE FUND 2017-18

PAGE NUMBER: 1
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 REPORT ID: 03-MAIN

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	DECEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	0.00	2,428,417.80	0.00	0.00	0.00
2	REVENUE					
3	CURRENT TAXES	1,173,565.88	1,178,882.70	2,599,907.00	2,611,592.00	45.14
4	DELINQUENT TAXES	739.36	-12,785.70	40,205.00	0.00	0.00
5	EARNINGS FROM INVESTMENTS	0.00	0.00	10,000.00	10,000.00	0.00
6	TOTAL REVENUE	1,174,305.24	1,166,097.00	2,650,112.00	2,621,592.00	44.48
7	EXPENDITURES					
8	SALARIES & BENEFITS	26,878.47	161,119.95	325,297.00	325,297.00	49.53
9	MAINTENANCE/IMPROVEMENTS	44,389.89	1,942,316.68	2,733,203.00	2,733,203.00	71.06
10	TOTAL EXPENDITURES	71,268.36	2,103,436.63	3,058,500.00	3,058,500.00	68.77
11	REVENUE COLLECTED OVER/(UNDER) EXPENSES	1,103,036.88	-937,339.63	-408,388.00	-436,908.00	214.54
12	ENDING FUND BALANCE	1,103,036.88	1,491,078.17	-408,388.00	-436,908.00	-341.28

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KIRKWOOD SCHOOL DISTRICT R-7
 TECHNOLOGY FUND 2017-18

PAGE NUMBER: 1
 GENRPT41.4GL
 REPORT ID: 04-TECH

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	DECEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	0.00	2,881,993.79	0.00	0.00	0.00
2	REVENUE					
3	CURRENT TAXES	1,173,565.89	1,178,882.71	2,599,907.00	2,611,592.00	45.14
4	DELINQUENT TAXES	739.35	-12,785.71	40,205.00	0.00	0.00
5	EARNINGS FROM INVESTMENTS	0.00	0.00	10,000.00	10,000.00	0.00
6	TOTAL REVENUE	1,174,305.24	1,166,097.00	2,650,112.00	2,621,592.00	44.48
7	EXPENDITURES					
8	SALARIES & BENEFITS	106,863.69	636,393.33	1,288,971.00	1,284,549.00	49.54
9	PURCHASED SERVICES	4,099.69	246,996.58	387,018.00	358,734.00	68.85
10	SUPPLIES	498.95	54,255.65	132,282.00	132,282.00	41.02
11	EQUIPMENT	2,533.00	194,762.53	762,836.28	326,054.28	59.73
12	LEASE PURCHASE PRIN & INT	0.00	42,792.72	42,792.72	1,337,063.72	3.20
13	TOTAL EXPENDITURES	113,995.33	1,175,200.81	2,613,900.00	3,438,683.00	34.18
14	REVENUE COLLECTED OVER/(UNDER) EXPENSES	1,060,309.91	-9,103.81	36,212.00	-817,091.00	1.11
15	ENDING FUND BALANCE	1,060,309.91	2,872,889.98	36,212.00	-817,091.00	-351.60

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KIRKWOOD SCHOOL DISTRICT R-7
 KIRKWOOD EARLY CHILDHOOD CENTER 2017-18

PAGE NUMBER: 1
 GENRPT41.4GL
 REPORT ID: 05-KECC

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	DECEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	0.00	1,120,462.56	0.00	0.00	0.00
2	REVENUE					
3	TUITION	102,709.56	995,028.88	2,360,976.00	2,360,976.00	42.14
4	SUMMER ADVENTURE	0.00	30,990.00	94,200.00	94,200.00	32.90
5	ADVENTURE CLUB	4,657.40	449,823.57	1,216,677.00	1,216,677.00	36.97
6	EARNINGS FROM INVESTMENTS	0.00	0.00	3,000.00	3,000.00	0.00
7	USDA GRANT	0.00	4,385.83	20,000.00	20,000.00	21.93
7.50	MO PRESCHOOL PROJECT GRANT	3,925.00	24,086.00	31,391.00	31,391.00	76.73
8	TOTAL LOCAL REVENUE	111,291.96	1,504,314.28	3,726,244.00	3,726,244.00	40.37
9	EXPENDITURES					
10	SALARIES & BENEFITS	258,666.38	1,485,751.75	2,994,150.00	2,992,350.00	49.65
11	PURCHASED SERVICES	11,257.57	81,477.00	141,950.00	147,750.00	55.15
12	SUPPLIES	1,897.09	133,048.26	321,150.00	317,150.00	41.95
13	EQUIPMENT	0.00	399.96	4,000.00	4,000.00	10.00
14	LEASE PURCHASE PRIN & INT	0.00	0.00	0.00	0.00	0.00
15	TOTAL EXPENDITURES	271,821.04	1,700,676.97	3,461,250.00	3,461,250.00	49.13
16	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-160,529.08	-196,362.69	264,994.00	264,994.00	-74.10
17	ENDING FUND BALANCE	-160,529.08	924,099.87	264,994.00	264,994.00	348.72

PENTAMATION
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KIRKWOOD SCHOOL DISTRICT R-7
 PROPOSITION I FUND 2017-18

PAGE NUMBER: 1
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 REPORT ID: 06-PROP

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	DECEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	0.00	57,569.74	0.00	0.00	0.00
2	REVENUE					
3	CURRENT TAXES	1,173,565.89	1,178,882.71	2,599,907.00	2,611,592.00	45.14
4	DELINQUENT TAXES	739.35	-12,785.70	40,205.00	0.00	0.00
4.50	SALE OF BONDS	0.00	0.00	0.00	0.00	0.00
4.75	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00
5	TOTAL REVENUE	1,174,305.24	1,166,097.01	2,640,112.00	2,611,592.00	44.65
6	EXPENDITURES					
7	KHS HOME BLEACHER PROJECT	0.00	0.00	0.00	0.00	0.00
8	KHS BAND/JOURNALISM/ATLAS PROJECT	0.00	0.00	0.00	0.00	0.00
9	PRINCIPAL	0.00	0.00	1,845,000.00	1,845,000.00	0.00
10	INTEREST	0.00	345,920.00	691,840.00	691,840.00	50.00
11	BOND FEES	0.00	0.00	4,000.00	4,000.00	0.00
12	RESERVE - FACILITY IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
13	TOTAL EXPENDITURES	0.00	345,920.00	2,540,840.00	2,540,840.00	13.61
14	REVENUE COLLECTED OVER/(UNDER) EXPENSES	1,174,305.24	820,177.01	99,272.00	70,752.00	1,159.23
15	ENDING FUND BALANCE	1,174,305.24	877,746.75	99,272.00	70,752.00	1,240.60

PENTAMATION
 DATE: 01/09/2018
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KIRKWOOD SCHOOL DISTRICT R-7
 DEBT SERVICE 2017-18

PAGE NUMBER: 1
 GENRPT41.4GL
 REPORT ID: 07-DEBT

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	DECEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	0.00	4,934,310.40	0.00	0.00	0.00
2	REVENUE					
3	CURRENT TAXES	2,252,111.20	2,262,314.35	5,077,401.00	5,011,752.00	45.14
4	DELINQUENT TAXES	1,418.83	-23,755.84	78,517.00	0.00	0.00
5	EARNINGS FROM INVESTMENTS	10.32	7.52	15,000.00	15,000.00	0.05
6	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00
7	STATE ASSESSED UTILITIES	0.00	43.39	115,000.00	115,000.00	0.04
8	INTEREST SUBSIDY (FEDERAL)	0.00	175,432.91	350,490.00	350,490.00	50.05
9	SALE OF BONDS	0.00	0.00	0.00	0.00	0.00
10	PREMIUM ON SALE OF BONDS	0.00	0.00	0.00	0.00	0.00
11	TOTAL REVENUE	2,253,540.35	2,414,042.33	5,636,408.00	5,492,242.00	43.95
12	EXPENDITURES					
13	BOND PRINCIPAL	0.00	0.00	4,010,000.00	4,010,000.00	0.00
14	BOND INTEREST	0.00	538,385.50	1,076,771.00	1,076,771.00	50.00
15	BOND FEES	0.00	0.00	3,500.00	3,500.00	0.00
16	COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
17	TOTAL EXPENDITURES	0.00	538,385.50	5,090,271.00	5,090,271.00	10.58
18	REVENUE COLLECTED OVER/(UNDER) EXPENSES	2,253,540.35	1,875,656.83	546,137.00	401,971.00	466.61
19	ENDING FUND BALANCE	2,253,540.35	6,809,967.23	546,137.00	401,971.00	1,694.14

**KIRKWOOD SELF FUNDED INSURANCE ACCOUNT
FINANCIAL STATEMENT
12/31/2017**

	MONTH TO DATE	YEAR TO DATE
BEGINNING BALANCE	\$3,586,522.01	\$4,527,249.34
REVENUES	\$611,260.51	\$2,670,509.98
TOTAL REVENUES	\$611,260.51	\$2,670,509.98
EXPENDITURES	\$588,882.14	\$3,588,858.94
TOTAL EXPENDITURES	\$588,882.14	\$3,588,858.94
ENDING BALANCE	\$3,608,900.38	\$3,608,900.38
REVENUES COLLECTED OVER (UNDER) EXPENDITURES PAID	\$22,378.37	(\$918,348.96)