

**Kirkwood School District
Financial Summary
7/31/2017**

	Operating Fund	Activity Accounts	Maintenance Fund	Technology Fund	KECC	Prop I	Total
Beg Fund Balance	\$ 12,362,659.04	\$ 2,057,484.62	\$ 2,428,417.80	\$ 2,881,993.79	\$ 1,120,462.56	\$ 57,569.74	\$ 20,908,587.55
Revenue	\$ 836,694.46	\$ 73,695.02	\$ 7,448.65	\$ 7,448.65	\$ 167,176.30	\$ 7,448.65	\$ 1,099,911.73
Expenditures	\$ 1,524,080.25	\$ 98,226.29	\$ 814,690.84	\$ 221,323.29	\$ 254,602.93	\$ 345,920.00	\$ 3,258,843.60
Ending Fund Balance	<u>\$ 11,675,273.25</u>	<u>\$ 2,032,953.35</u>	<u>\$ 1,621,175.61</u>	<u>\$ 2,668,119.15</u>	<u>\$ 1,033,035.93</u>	<u>\$ (280,901.61)</u>	<u>\$ 18,749,655.68</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	0.93%	N/A	\$	5,674,806.44	
	MOSIP	Cash Account	0.96%	N/A	\$	11,074,732.10	
	MOSIP	Term	1.00%	08/29/17	\$	2,000,000.00	
	Enterprise Bank	Cash Account	N/A	N/A	\$	105.86	
	UMB Bank	Escrow	N/A	N/A	\$	11.28	
	Total				\$	18,749,655.68	

Debt Service Fund		Debt Service Cash & Investment Balances					
		<u>Bank</u>	<u>Account Type</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance</u>	
Beg Fund Balance	\$ 4,934,310.40	Busey Bank	Cash Account	0.94%	N/A	\$	947,905.52
Revenue	\$ 13,595.12	Busey Bank	MM	0.94%	N/A	\$	-
Expenditures	\$ -	MOSIP	Term	1.18%	11/24/17	\$	4,000,000.00
						\$	-
						\$	-
Ending Fund Balance	<u>\$ 4,947,905.52</u>	Total				\$	4,947,905.52

Self-Funded Ins. Fund		Self-Funded Cash & Investment Balances					
		<u>Bank</u>	<u>Account Type</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance</u>	
Beg Fund Balance	\$ 4,527,249.34	Busey Bank	Cash Account	0.94%	N/A	\$	1,973,828.25
Revenue	\$ 136,152.67	MOSIP	Term	1.14% - 1.19%	9/25 - 10/23	\$	2,006,449.90
Expenditures	\$ 546,792.30	United Healthcare	Cash Account	N/A	N/A	\$	136,331.56
		Total				\$	4,116,609.71
Ending Fund Balance	<u>\$ 4,116,609.71</u>	Operating reserves are paying for these expenditures until the Walker Foundation reimburses the District.					

PENTAMATION
 DATE: 08/15/2017
 TIME: 15:30:54

KIRKWOOD SCHOOL DISTRICT R-7
 OPERATIONAL FUNDS 2017-18

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

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	JULY 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	12,362,659.04	12,362,659.04	0.00	0.00	0.00
2	LOCAL REVENUE					
3	CURRENT TAXES	0.00	0.00	51,813,138.00	51,813,138.00	0.00
4	DELINQUENT TAXES	133,379.25	133,379.25	801,234.00	801,234.00	16.65
5	PROPOSITION C	417,369.54	417,369.54	5,074,000.00	5,074,000.00	8.23
6	FINANCIAL INSTITUTION TAX	0.00	0.00	370,000.00	370,000.00	0.00
7	M&M SURTAX	-365.89	-365.89	1,909,134.00	1,909,134.00	-0.02
8	IN LIEU OF TAXES	0.00	0.00	0.00	0.00	0.00
9	EARNINGS FROM INVESTMENTS	23.73	23.73	120,000.00	120,000.00	0.02
10	FOOD SERVICE	40.00	40.00	899,900.00	899,900.00	0.00
11	VTS (DESEG) PROGRAM	0.00	0.00	838,700.00	838,700.00	0.00
12	VISTA SCHOOL	0.00	0.00	124,000.00	124,000.00	0.00
13	TRANSFER PAYMENTS	0.00	0.00	146,000.00	146,000.00	0.00
14	OTHER LOCAL REVENUES	61,867.81	61,867.81	158,000.00	158,000.00	39.16
15	LOCAL REVENUES-SUBTOTAL	612,314.44	612,314.44	62,254,106.00	62,254,106.00	0.98
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	0.00	855,000.00	855,000.00	0.00
18.50	DEPARTMENT OF HEALTH GRANT	0.00	0.00	0.00	0.00	0.00
19	COUNTY REVENUE-SUBTOTAL	0.00	0.00	911,500.00	911,500.00	0.00
20	STATE REVENUE					
21	BASIC FORMULA	66,256.00	66,256.00	870,576.00	870,576.00	7.61
22	BASIC FORMULA-CLASSROOM TRUST FUND	145,225.34	145,225.34	2,120,424.00	2,120,424.00	6.85
23	TRANSPORTATION	11,457.00	11,457.00	126,809.00	126,809.00	9.03
24	EARLY CHILDHOOD SPECIAL ED	0.00	0.00	1,841,000.00	1,841,000.00	0.00
25	EDUCATIONAL SCREENING - PAT	0.00	0.00	175,000.00	175,000.00	0.00
26	MO PRESCHOOL PROJECT	0.00	0.00	78,500.00	78,500.00	0.00
26.50	OTHER STATE AID	0.00	0.00	8,276.00	8,276.00	0.00
27	STATE-SUBTOTAL	222,938.34	222,938.34	5,220,585.00	5,220,585.00	4.27
28	FEDERAL REVENUE					
29	EARLY CHILDHOOD SPECIAL ED	0.00	0.00	205,000.00	205,000.00	0.00
30	FEDERAL LUNCH/BREAKFAST	0.00	0.00	424,300.00	424,300.00	0.00
31	TITLE I	0.00	0.00	137,681.00	137,681.00	0.00
32	TITLE II.A	0.00	0.00	84,630.00	84,630.00	0.00
33	TITLE III	0.00	0.00	0.00	0.00	0.00
34	OTHER- FEDERAL	1,441.68	1,441.68	36,436.00	36,436.00	3.96
35	FEDERAL-SUBTOTAL	1,441.68	1,441.68	888,047.00	888,047.00	0.16

PENTAMATION
 DATE: 08/15/2017
 TIME: 15:30:54

KIRKWOOD SCHOOL DISTRICT R-7
 OPERATIONAL FUNDS 2017-18

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

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	JULY 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
36	TOTAL REVENUES	836,694.46	836,694.46	69,274,238.00	69,274,238.00	1.21
37	EXPENDITURES					
38	INSTRUCTION	285,124.48	285,124.48	40,087,960.00	40,085,785.00	0.71
39	EARLY CHILDHOOD SPECIAL ED	28,324.14	28,324.14	1,921,250.00	1,921,250.00	1.47
40	STUDENT ACTIVITIES	37,966.22	37,966.22	1,221,424.00	1,221,424.00	3.11
41	CONTRACTED EDUCATIONAL SERVICES	0.00	0.00	76,818.00	76,818.00	0.00
42	SUPPORT SERVICES - PUPIL	0.00	0.00	0.00	0.00	0.00
43	GUIDANCE SERVICES	28,619.00	28,619.00	2,174,894.00	2,174,894.00	1.32
44	HEALTH SERVICES	0.00	0.00	498,473.00	498,473.00	0.00
45	IMPROVEMENT OF INSTRUCTION	56,185.52	56,185.52	639,464.00	641,464.00	8.76
46	MEDIA SERVICES	75,710.75	75,710.75	1,121,938.00	1,121,938.00	6.75
47	BOARD OF EDUCATION SERVICES	5,393.70	5,393.70	183,622.00	183,622.00	2.94
48	EXECUTIVE ADMINISTRATION	107,922.17	107,922.17	1,254,081.00	1,254,081.00	8.61
49	BUILDING LEVEL ADMINISTRATION	286,340.41	286,340.41	4,873,563.00	4,873,563.00	5.88
50	BUSINESS SERVICES	76,799.14	76,799.14	1,088,049.00	1,088,049.00	7.06
51	OPERATION OF PLANT	496,490.70	496,490.70	7,074,149.00	7,074,149.00	7.02
52	SECURITY SERVICES	9,249.79	9,249.79	436,116.00	436,116.00	2.12
53	TRANSPORTATION	-1,991.90	-1,991.90	956,532.00	956,707.00	-0.21
54	FOOD SERVICE	4,038.86	4,038.86	1,332,476.00	1,332,476.00	0.30
55	FACILITIES ACQUISITION & CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
56	PRINCIPAL	26,797.02	26,797.02	26,798.00	26,798.00	100.00
57	INTEREST	799.06	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	311.19	311.19	278,300.00	278,300.00	0.11
60	TOTAL EXPENDITURES	1,524,080.25	1,524,080.25	65,246,707.00	65,246,707.00	2.34
61	REVENUE OVER/(UNDER) EXPENDITURES	-687,385.79	-687,385.79	4,027,531.00	4,027,531.00	-17.07
62	ENDING FUND BALANCE	11,675,273.25	11,675,273.25	4,027,531.00	4,027,531.00	289.89

PENTAMATION
 DATE: 08/15/2017
 TIME: 15:31:39

KIRKWOOD SCHOOL DISTRICT R-7
 ACTIVITY ACCOUNTS 2017-18

PAGE NUMBER: 1
 GENRPT41.4GL
 REPORT ID: 02-ACT

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	JULY 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	2,057,484.62	2,057,484.62	0.00	0.00	0.00
2	REVENUE					
3	ACTIVITY REVENUES	73,695.02	73,695.02	2,097,400.00	2,097,400.00	3.51
4	TOTAL ACTIVITY REVENUES	73,695.02	73,695.02	2,097,400.00	2,097,400.00	3.51
5	EXPENDITURES					
6	ACTIVITY EXPENDITURES	98,226.29	98,226.29	2,097,400.00	2,097,400.00	4.68
7	TOTAL ACTIVITY EXPENDITURES	98,226.29	98,226.29	2,097,400.00	2,097,400.00	4.68
8	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-24,531.27	-24,531.27	0.00	0.00	0.00
9	ENDING FUND BALANCE	2,032,953.35	2,032,953.35	0.00	0.00	0.00

PENTAMATION
 DATE: 08/15/2017
 TIME: 15:32:07

KIRKWOOD SCHOOL DISTRICT R-7
 MAINTENANCE FUND 2017-18

PAGE NUMBER: 1
 GENRPT41.4GL
 REPORT ID: 03-MAIN

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	JULY 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	2,428,417.80	2,428,417.80	0.00	0.00	0.00
2	REVENUE					
3	CURRENT TAXES	0.00	0.00	2,599,907.00	2,599,907.00	0.00
4	DELINQUENT TAXES	7,448.65	7,448.65	40,205.00	40,205.00	18.53
5	EARNINGS FROM INVESTMENTS	0.00	0.00	10,000.00	10,000.00	0.00
6	TOTAL REVENUE	7,448.65	7,448.65	2,650,112.00	2,650,112.00	0.28
7	EXPENDITURES					
8	SALARIES & BENEFITS	26,736.30	26,736.30	325,297.00	325,297.00	8.22
9	MAINTENANCE/IMPROVEMENTS	787,954.54	787,954.54	2,733,203.00	2,733,203.00	28.83
10	TOTAL EXPENDITURES	814,690.84	814,690.84	3,058,500.00	3,058,500.00	26.64
11	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-807,242.19	-807,242.19	-408,388.00	-408,388.00	197.67
12	ENDING FUND BALANCE	1,621,175.61	1,621,175.61	-408,388.00	-408,388.00	-396.97

PENTAMATION
 DATE: 08/15/2017
 TIME: 15:32:32

KIRKWOOD SCHOOL DISTRICT R-7
 TECHNOLOGY FUND 2017-18

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

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	JULY 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	2,881,993.79	2,881,993.79	0.00	0.00	0.00
2	REVENUE					
3	CURRENT TAXES	0.00	0.00	2,599,907.00	2,599,907.00	0.00
4	DELINQUENT TAXES	7,448.65	7,448.65	40,205.00	40,205.00	18.53
5	EARNINGS FROM INVESTMENTS	0.00	0.00	10,000.00	10,000.00	0.00
6	TOTAL REVENUE	7,448.65	7,448.65	2,650,112.00	2,650,112.00	0.28
7	EXPENDITURES					
8	SALARIES & BENEFITS	102,273.65	102,273.65	1,288,971.00	1,288,971.00	7.93
9	PURCHASED SERVICES	75,431.36	75,431.36	387,018.00	387,018.00	19.49
10	SUPPLIES	825.56	825.56	132,282.00	132,282.00	0.62
11	EQUIPMENT	0.00	0.00	762,836.28	762,836.28	0.00
12	LEASE PURCHASE PRIN & INT	42,792.72	42,792.72	42,792.72	42,792.72	100.00
13	TOTAL EXPENDITURES	221,323.29	221,323.29	2,613,900.00	2,613,900.00	8.47
14	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-213,874.64	-213,874.64	36,212.00	36,212.00	-590.62
15	ENDING FUND BALANCE	2,668,119.15	2,668,119.15	36,212.00	36,212.00	7,368.05

PENTAMATION
 DATE: 08/15/2017
 TIME: 15:32:58

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	JULY 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	1,120,462.56	1,120,462.56	0.00	0.00	0.00
2	REVENUE					
3	TUITION	135,951.50	135,951.50	2,360,976.00	2,360,976.00	5.76
4	SUMMER ADVENTURE	25,630.00	25,630.00	94,200.00	94,200.00	27.21
5	ADVENTURE CLUB	3,237.27	3,237.27	1,216,677.00	1,216,677.00	0.27
6	EARNINGS FROM INVESTMENTS	0.00	0.00	3,000.00	3,000.00	0.00
7	USDA GRANT	1,910.53	1,910.53	20,000.00	20,000.00	9.55
7.50	MO PRESCHOOL PROJECT GRANT	447.00	447.00	31,391.00	31,391.00	1.42
8	TOTAL LOCAL REVENUE	167,176.30	167,176.30	3,726,244.00	3,726,244.00	4.49
9	EXPENDITURES					
10	SALARIES & BENEFITS	234,850.66	234,850.66	2,994,150.00	2,994,150.00	7.84
11	PURCHASED SERVICES	10,182.37	10,182.37	141,950.00	141,950.00	7.17
12	SUPPLIES	9,569.90	9,569.90	321,150.00	321,150.00	2.98
13	EQUIPMENT	0.00	0.00	4,000.00	4,000.00	0.00
14	LEASE PURCHASE PRIN & INT	0.00	0.00	0.00	0.00	0.00
15	TOTAL EXPENDITURES	254,602.93	254,602.93	3,461,250.00	3,461,250.00	7.36
16	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-87,426.63	-87,426.63	264,994.00	264,994.00	-32.99
17	ENDING FUND BALANCE	1,033,035.93	1,033,035.93	264,994.00	264,994.00	389.83

PENTAMATION
 DATE: 08/15/2017
 TIME: 15:33:43

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

PAGE NUMBER: 1
 GENRPT41.4GL
 REPORT ID: 06-PROP

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	JULY 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	57,569.74	57,569.74	0.00	0.00	0.00
2	REVENUE					
3	CURRENT TAXES	0.00	0.00	2,599,907.00	2,599,907.00	0.00
4	DELINQUENT TAXES	7,448.65	7,448.65	40,205.00	40,205.00	18.53
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	7,448.65	7,448.65	2,640,112.00	2,640,112.00	0.28
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	345,920.00	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	345,920.00	345,920.00	2,540,840.00	2,540,840.00	13.61
14	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-338,471.35	-338,471.35	99,272.00	99,272.00	-340.95
15	ENDING FUND BALANCE	-280,901.61	-280,901.61	99,272.00	99,272.00	-282.96

PENTAMATION
 DATE: 08/15/2017
 TIME: 15:34:22

KIRKWOOD SCHOOL DISTRICT R-7
 DEBT SERVICE 2017-18

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

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	JULY 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	4,934,310.40	4,934,310.40	0.00	0.00	0.00
2	REVENUE					
3	CURRENT TAXES	0.00	0.00	5,077,401.00	5,077,401.00	0.00
4	DELINQUENT TAXES	13,593.79	13,593.79	78,517.00	78,517.00	17.31
5	EARNINGS FROM INVESTMENTS	1.33	1.33	15,000.00	15,000.00	0.01
6	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00
7	STATE ASSESSED UTILITIES	0.00	0.00	115,000.00	115,000.00	0.00
8	INTEREST SUBSIDY (FEDERAL)	0.00	0.00	350,490.00	350,490.00	0.00
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	13,595.12	13,595.12	5,636,408.00	5,636,408.00	0.24
12	EXPENDITURES					
13	BOND PRINCIPAL	0.00	0.00	4,010,000.00	4,010,000.00	0.00
14	BOND INTEREST	0.00	0.00	1,076,771.00	1,076,771.00	0.00
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	0.00	5,090,271.00	5,090,271.00	0.00
18	REVENUE COLLECTED OVER/(UNDER) EXPENSES	13,595.12	13,595.12	546,137.00	546,137.00	2.49
19	ENDING FUND BALANCE	4,947,905.52	4,947,905.52	546,137.00	546,137.00	905.98

**KIRKWOOD SELF FUNDED INSURANCE ACCOUNT
FINANCIAL STATEMENT
7/31/2017**

	MONTH TO DATE	YEAR TO DATE
BEGINNING BALANCE	\$4,527,249.34	\$4,527,249.34
REVENUES	\$136,152.67	\$136,152.67
TOTAL REVENUES	\$136,152.67	\$136,152.67
EXPENDITURES	\$546,792.30	\$546,792.30
TOTAL EXPENDITURES	\$546,792.30	\$546,792.30
ENDING BALANCE	\$4,116,609.71	\$4,116,609.71
REVENUES COLLECTED OVER (UNDER) EXPENDITURES PAID	(\$410,639.63)	(\$410,639.63)