

**Kirkwood School District
Financial Summary
4/30/2024**

	Operating Fund	Activity Accounts	Maintenance Fund	Technology Fund	KECC	Prop I	Total
Beg Fund Balance	\$ 47,106,183.55	\$ 2,216,488.68	\$ 5,613,527.29	\$ 2,641,506.73	\$ 3,296,054.24	\$ 22,340.23	\$ 60,896,100.72
Revenue	\$ 3,050,221.69	\$ 362,128.63	\$ 48,131.57	\$ 35,129.60	\$ 732,671.53	\$ 23,573.60	\$ 4,251,856.62
Expenditures	\$ 6,913,567.80	\$ 485,495.08	\$ 269,034.92	\$ 139,064.66	\$ 614,196.42	\$ 3,710.00	\$ 8,425,068.88
Ending Fund Balance	<u>\$ 43,242,837.44</u>	<u>\$ 2,093,122.23</u>	<u>\$ 5,392,623.94</u>	<u>\$ 2,537,571.67</u>	<u>\$ 3,414,529.35</u>	<u>\$ 42,203.83</u>	<u>\$ 56,722,888.46</u>
Cash & Investment Balances							
	Bank	Account Type	Interest Rate	Investment Date	Maturity Date		Balance
	Busey Bank	Cash Account	4.96%	N/A	N/A	\$	4,476,100.11
	Busey Bank	Cash Account	4.96%	N/A	N/A	\$	18,514.08
	MOSIP	Cash Account	5.20%	N/A	N/A	\$	52,228,274.27
	Total						<u>\$ 56,722,888.46</u>

Debt Service Fund		Debt Service Cash & Investment Balances					
Beg Fund Balance	\$ 2,498,018.36	Bank	Account Type	Interest Rate	Investment Date	Maturity Date	Balance
		Busey Bank	Cash Account	4.96%	N/A	N/A	\$ 928,453.30
Revenue	\$ 159,659.61	MOSIP	Cash Account	5.20%	N/A	N/A	\$ 1,729,224.67
Expenditures	\$ -	Total					
Ending Fund Balance	<u>\$ 2,657,677.97</u>						<u>\$ 2,657,677.97</u>

Construction Fund		Construction Cash & Investment Balances					
Beg Fund Balance	\$ 4,116,262.65	Bank	Account Type	Interest Rate	Investment Date	Maturity Date	Balance
		Busey Bank	Cash Account	4.96%	N/A	N/A	\$ (1,162,028.96)
Revenue	\$ 383,681.53	MOSIP	Cash Account	5.20%	N/A	N/A	\$ 4,596,481.22
Expenditures	\$ 1,065,491.92	Total					
Available Fund Balance	\$ 3,434,452.26						<u>\$ 3,434,452.26</u>
Arbitrage Due 2022-2023							
Arbitrage Due 2023-2024							
Ending Fund Balance	<u>\$ 3,434,452.26</u>						

Self-Funded Ins. Fund		Self-Funded Cash & Investment Balances					
Beg Fund Balance	\$ 1,420,522.17	Bank	Account Type	Interest Rate	Investment Date	Maturity Date	Balance
		Busey Bank	Cash Account	4.96%	N/A	N/A	\$ 717,290.00
Revenue	\$ 1,295,287.79	MOSIP	Cash Account	5.20%	N/A	N/A	\$ 570,027.66
		United Healthcare	Cash Account	N/A	N/A	N/A	\$ 189,166.93
Expenditures	\$ 1,239,325.37	Total					
Ending Fund Balance	<u>\$ 1,476,484.59</u>						<u>\$ 1,476,484.59</u>

SELECTION CRITERIA: yr='24'

LINE	DESCRIPTION	APRIL 2024	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	0.00	35,192,577.94	0.00	0.00	0.00
2	LOCAL REVENUE					
3	CURRENT TAXES	437,800.80	54,242,129.32	61,741,365.00	62,599,506.00	86.65
4	DELINQUENT TAXES	49,762.92	258,805.11	951,000.00	951,000.00	27.21
5	PROPOSITION C	585,392.92	6,884,135.15	7,450,000.00	7,450,000.00	92.40
6	FINANCIAL INSTITUTION TAX	174,568.24	174,568.24	457,256.00	457,256.00	38.18
7	M&M SURTAX	14,628.48	1,232,848.65	2,249,222.00	2,249,222.00	54.81
8	IN LIEU OF TAXES	0.00	0.00	0.00	0.00	0.00
9	EARNINGS FROM INVESTMENTS	235,310.36	2,283,158.25	1,465,000.00	2,357,000.00	96.87
10	FOOD SERVICE	148,503.29	1,241,517.19	1,382,360.00	1,382,360.00	89.81
11	TRANSFER TUITION	0.00	0.00	0.00	0.00	0.00
12	VTS PROGRAM & OTHER LOCAL REVENUES	10,349.44	158,299.37	337,533.00	345,094.00	45.87
13	LOCAL REVENUES-SUBTOTAL	1,656,316.45	66,475,461.28	76,033,736.00	77,791,438.00	85.45
14	COUNTY REVENUE					
15	FINES, FORFEIT/ESCHEATS	0.00	80,372.42	45,000.00	45,000.00	178.61
16	STATE ASSESSED UTILITIES	1,043,888.27	1,044,492.93	1,048,000.00	1,048,000.00	99.67
17	OTHER COUNTY REVENUE	0.00	0.00	0.00	0.00	0.00
18	COUNTY REVENUE-SUBTOTAL	1,043,888.27	1,124,865.35	1,093,000.00	1,093,000.00	102.92
19	STATE REVENUE					
20	BASIC FORMULA	220,448.64	2,276,939.37	1,274,905.00	1,274,905.00	178.60
21	BASIC FORMULA-CLASSROOM TRUST FUND	0.00	1,897,723.65	2,493,988.00	2,493,988.00	76.09
22	TRANSPORTATION	56,969.00	557,539.00	434,642.00	434,642.00	128.28
23	EARLY CHILDHOOD SPECIAL ED	0.00	0.00	2,350,256.00	2,350,256.00	0.00
24	EDUCATIONAL SCREENING - PAT	15,240.00	162,150.00	209,000.00	209,000.00	77.58
25	OTHER STATE AID	6,439.56	250,098.99	20,310.00	586,118.05	42.67
26	STATE-SUBTOTAL	299,097.20	5,144,451.01	6,783,101.00	7,348,909.05	70.00
27	FEDERAL REVENUE					
28	EARLY CHILDHOOD SPECIAL ED	0.00	0.00	23,500.00	23,500.00	0.00
29	FEDERAL LUNCH/BREAKFAST	28,577.77	352,739.51	473,050.00	473,050.00	74.57
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	0.00	8,700.00	48,500.00	58,520.00	14.87
32.50	CARES ACT	0.00	319,424.42	707,109.00	731,690.07	43.66
33	OTHER- FEDERAL	22,342.00	35,007.53	16,000.00	25,900.00	135.16
34	FEDERAL-SUBTOTAL	50,919.77	1,001,888.71	1,567,512.00	1,612,013.07	62.15
35	TOTAL REVENUES	3,050,221.69	73,746,666.35	85,477,349.00	87,845,360.12	83.95

SELECTION CRITERIA: yr='24'

LINE	DESCRIPTION	APRIL 2024	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
36	EXPENDITURES					
37	INSTRUCTION	3,741,932.72	32,506,831.49	46,406,229.00	45,521,006.95	71.41
38	EARLY CHILDHOOD SPECIAL ED	172,634.29	1,545,187.92	2,248,256.00	2,248,256.00	68.73
39	STUDENT ACTIVITIES	175,449.77	1,467,868.36	1,642,169.00	1,670,622.13	87.86
40	CONTRACTED EDUCATIONAL SERVICES	178,429.35	443,552.69	329,497.00	326,927.82	135.67
41	SUPPORT SERVICES - PUPIL	35,600.96	330,508.40	428,501.00	432,592.05	76.40
42	GUIDANCE SERVICES	253,744.72	2,123,715.47	2,844,243.00	3,058,563.53	69.44
43	HEALTH SERVICES	55,602.54	499,020.42	648,880.00	660,643.87	75.54
44	IMPROVEMENT OF INSTRUCTION	136,453.13	1,685,042.28	1,644,157.00	2,252,891.43	74.79
45	MEDIA SERVICES	88,512.95	698,066.29	1,012,121.00	973,860.16	71.68
46	BOARD OF EDUCATION SERVICES	58,609.90	1,293,029.94	995,259.00	1,280,910.03	100.95
47	EXECUTIVE ADMINISTRATION	260,362.85	2,225,165.67	2,232,362.00	2,423,392.71	91.82
48	BUILDING LEVEL ADMINISTRATION	466,922.07	4,732,489.91	5,879,788.00	5,742,687.57	82.41
49	BUSINESS SERVICES	197,487.13	1,117,965.12	1,412,426.00	1,550,861.04	72.09
50	OPERATION OF PLANT	616,154.87	8,612,446.15	9,195,104.00	9,925,454.36	86.77
51	SAFETY & SECURITY	54,210.88	551,856.52	1,089,265.00	1,357,493.33	40.65
52	TRANSPORTATION	237,112.42	1,439,851.67	1,424,472.00	1,748,961.75	82.33
53	FOOD SERVICE	151,787.43	1,517,546.51	1,845,778.00	1,845,778.00	82.22
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	500.00	2,303,404.99	3,320,394.00	2,584,427.02	89.13
56	COMMUNITY SERVICES	32,059.82	583,399.05	407,990.00	653,114.39	89.33
57	TOTAL EXPENDITURES	6,913,567.80	65,696,406.85	85,044,882.00	86,296,435.14	76.13
58	REVENUE OVER/(UNDER) EXPENDITURES	-3,863,346.11	8,050,259.50	432,467.00	1,548,924.98	519.73
59	ENDING FUND BALANCE	-3,863,346.11	43,242,837.44	432,467.00	1,548,924.98	2,791.80

SELECTION CRITERIA: yr='24'

LINE	DESCRIPTION	APRIL 2024	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	362,128.63	2,128,285.09	2,570,000.00	2,570,000.00	82.81
4	TOTAL ACTIVITY REVENUES	362,128.63	2,128,285.09	2,570,000.00	2,570,000.00	82.81
5	EXPENDITURES					
6	ACTIVITY EXPENDITURES	485,495.08	2,557,381.87	2,870,000.00	2,570,000.00	99.51
7	TOTAL ACTIVITY EXPENDITURES	485,495.08	2,557,381.87	2,870,000.00	2,570,000.00	99.51
8	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-123,366.45	-429,096.78	-300,000.00	0.00	0.00
9	ENDING FUND BALANCE	-123,366.45	2,093,122.23	-300,000.00	0.00	0.00

SELECTION CRITERIA: yr='24'

LINE	DESCRIPTION	APRIL 2024	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	21,167.57	2,622,594.31	2,971,426.00	3,026,672.00	86.65
4	DELINQUENT TAXES	2,406.03	12,478.16	44,570.00	44,570.00	28.00
5	EARNINGS FROM INVESTMENTS	24,557.97	293,361.52	82,800.00	82,800.00	354.30
5.50	LEASE PROCEEDS/UTILITY INCENTIVES	0.00	0.00	0.00	0.00	0.00
6	TOTAL REVENUE	48,131.57	2,928,433.99	3,098,796.00	3,154,042.00	92.85
7	EXPENDITURES					
8	SALARIES & BENEFITS	0.00	0.00	0.00	0.00	0.00
9	MAINTENANCE/IMPROVEMENTS	269,034.92	1,992,485.21	3,786,000.00	4,075,795.00	48.89
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	269,034.92	2,344,385.21	4,754,708.00	5,044,503.00	46.47
11	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-220,903.35	584,048.78	-1,655,912.00	-1,890,461.00	-30.89
12	ENDING FUND BALANCE	-220,903.35	5,392,623.94	-1,655,912.00	-1,890,461.00	-285.25

SELECTION CRITERIA: yr='24'

LINE	DESCRIPTION	APRIL 2024	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	21,167.56	2,622,594.29	2,971,426.00	3,026,671.00	86.65
4	DELINQUENT TAXES	2,406.02	12,478.15	44,570.00	44,570.00	28.00
5	EARNINGS FROM INVESTMENTS	11,556.02	103,184.66	48,142.00	48,142.00	214.33
5.50	MISCELLANEOUS REVENUE	0.00	88.20	131,726.00	131,726.00	0.07
6	TOTAL REVENUE	35,129.60	2,738,345.30	3,195,864.00	3,251,109.00	84.23
7	EXPENDITURES					
8	SALARIES & BENEFITS	113,753.25	1,129,680.88	1,357,553.00	1,357,553.00	83.21
9	PURCHASED SERVICES	13,252.21	236,697.25	542,824.00	285,616.76	82.87
10	SUPPLIES	15,459.20	444,101.70	385,314.00	596,031.24	74.51
11	EQUIPMENT	-3,400.00	85,436.75	306,490.00	46,490.00	183.77
12	LEASE PURCHASE PRIN & INT	0.00	543,556.33	921,941.00	921,941.00	58.96
13	TOTAL EXPENDITURES	139,064.66	2,439,472.91	3,514,122.00	3,207,632.00	76.05
14	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-103,935.06	298,872.39	-318,258.00	43,477.00	687.43
15	ENDING FUND BALANCE	-103,935.06	2,537,571.67	-318,258.00	43,477.00	5,836.58

SELECTION CRITERIA: yr='24'

LINE	DESCRIPTION	APRIL 2024	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	0.00	2,643,782.06	0.00	0.00	0.00
2	REVENUE					
3	KECC TUITION	-43,291.86	2,547,540.68	2,759,100.00	2,759,100.00	92.33
4	ADVENTURE CLUB	456,917.86	1,268,195.20	1,037,800.00	1,037,800.00	122.20
5	SUMMER ADVENTURE CLUB	51,163.34	105,902.34	184,300.00	184,300.00	57.46
6	EARNINGS FROM INVESTMENTS	14,419.53	168,339.61	90,500.00	90,500.00	186.01
7	FEDERAL GRANTS	253,462.66	822,305.78	36,100.00	826,900.00	99.44
8	TOTAL REVENUE	732,671.53	4,912,283.61	4,107,800.00	4,898,600.00	100.28
9	EXPENDITURES					
10	SALARIES & BENEFITS	591,472.03	3,922,824.99	3,486,108.00	4,207,408.00	93.24
11	PURCHASED SERVICES	1,937.22	22,775.49	90,000.00	98,200.00	23.19
12	SUPPLIES	20,787.17	190,450.84	283,482.00	283,282.00	67.23
13	CAPITAL IMPROVEMENTS/EQUIPMENT	0.00	5,485.00	10,000.00	10,000.00	54.85
14	TOTAL EXPENDITURES	614,196.42	4,141,536.32	3,869,590.00	4,598,890.00	90.06
15	REVENUE COLLECTED OVER/(UNDER) EXPENSES	118,475.11	770,747.29	238,210.00	299,710.00	257.16
16	ENDING FUND BALANCE	118,475.11	3,414,529.35	238,210.00	299,710.00	1,139.28

SELECTION CRITERIA: yr='24'

LINE	DESCRIPTION	APRIL 2024	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	21,167.57	2,622,594.31	2,971,426.00	3,026,672.00	86.65
4	DELINQUENT TAXES	2,406.03	12,478.17	44,570.00	44,570.00	28.00
5	OTHER LOCAL REVENUE	0.00	426.20	17,600.00	17,600.00	2.42
6	TOTAL REVENUE	23,573.60	2,635,498.68	3,033,596.00	3,088,842.00	85.32
7	EXPENDITURES					
7.50	FACILITIES ACQUISITION & CONSTRUCTION	0.00	780,000.00	780,000.00	780,000.00	100.00
8	PRINCIPAL	0.00	2,500,000.00	2,500,000.00	2,500,000.00	100.00
9	INTEREST	0.00	194,402.50	194,403.00	194,403.00	100.00
10	OTHER (FIN FEES, ETC)	3,710.00	3,710.00	4,000.00	4,000.00	92.75
11	TOTAL EXPENDITURES	3,710.00	3,478,112.50	3,478,403.00	3,478,403.00	99.99
12	REVENUE COLLECTED OVER/(UNDER) EXPENSES	19,863.60	-842,613.82	-444,807.00	-389,561.00	216.30
13	ENDING FUND BALANCE	19,863.60	42,203.83	-444,807.00	-389,561.00	-10.83

SELECTION CRITERIA: yr='24'

LINE	DESCRIPTION	APRIL 2024	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	37,477.00	4,643,281.73	5,581,838.00	5,358,697.00	86.65
4	DELINQUENT TAXES	4,259.85	20,760.91	83,728.00	83,728.00	24.80
5	EARNINGS FROM INVESTMENTS	10,539.93	121,933.65	124,800.00	124,800.00	97.70
6	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00
7	STATE ASSESSED UTILITIES	107,382.83	107,444.04	101,210.00	101,210.00	106.16
8	INTEREST SUBSIDY (FEDERAL)	0.00	0.00	0.00	0.00	0.00
11	TOTAL REVENUE	159,659.61	4,893,420.33	5,891,576.00	5,668,435.00	86.33
12	EXPENDITURES					
13	BOND PRINCIPAL	0.00	3,690,000.00	3,690,000.00	3,690,000.00	100.00
14	BOND INTEREST	0.00	1,783,650.00	1,783,650.00	1,783,650.00	100.00
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	5,473,650.00	5,477,150.00	5,477,150.00	99.94
17	REVENUE COLLECTED OVER/(UNDER) EXPENSES	159,659.61	-580,229.67	414,426.00	191,285.00	-303.33
18	ENDING FUND BALANCE	159,659.61	2,657,677.97	414,426.00	191,285.00	1,389.38

SELECTION CRITERIA: yr='24'

LINE	DESCRIPTION	APRIL 2024	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	684,834.94	25,923,227.37	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	383,681.53	719,447.59	0.00	108,892.00	660.70
6	TOTAL REVENUE	383,681.53	719,447.59	0.00	108,892.00	660.70
7	EXPENDITURES					
7.01	KIRKWOOD HIGH SCHOOL	433,488.85	6,022,150.04	5,787,804.00	6,465,126.36	93.15
7.02	NIPHER MIDDLE	439,149.79	4,024,399.30	3,464,173.00	4,484,802.23	89.73
7.03	NORTH KIRKWOOD MIDDLE	156,913.83	2,256,013.90	1,355,189.00	2,413,001.63	93.49
7.04	KEYSOR ELEMENTARY	742.76	60,156.29	139,618.00	69,178.03	86.96
7.05	NORTH GLENDALE ELEMENTARY	632.96	48,350.44	90,135.00	55,684.18	86.83
7.06	ROBINSON ELEMENTARY	623.10	46,723.36	113,931.00	55,787.93	83.75
7.07	TILLMAN ELEMENTARY	8,004.05	4,330,491.48	4,780,532.00	4,714,176.11	91.86
7.08	WESTCHESTER ELEMENTARY	23,512.15	3,153,213.00	4,653,040.00	3,477,903.03	90.66
7.09	KIRKWOOD EARLY CHILDHOOD CENTER	2,117.26	41,514.39	91,311.00	46,722.09	88.85
7.10	FACILITIES BUILDING	307.17	3,225,210.50	2,438,057.00	3,326,236.41	96.96
7.11	IRS ARBITRAGE REBATE	0.00	0.00	0.00	930,409.99	0.00
8	TOTAL EXPENDITURES	1,065,491.92	23,208,222.70	22,913,790.00	26,039,027.99	89.13
9	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-681,810.39	-22,488,775.11	-22,913,790.00	-25,930,135.99	86.73
10	AVAILABLE FUND BALANCE	3,024.55	3,434,452.26	-22,913,790.00	-25,930,135.99	-13.25
11	ARBITRAGE REBATE DUE FROM 2022-23	-684,834.94	0.00	0.00	0.00	0.00
11.50	ARBITRAGE REBATE DUE FROM 2023-24	-363,957.33	0.00	0.00	0.00	0.00
12	ENDING FUND BALANCE	-1,045,767.72	3,434,452.26	-22,913,790.00	-25,930,135.99	-13.25

**KIRKWOOD SELF FUNDED INSURANCE ACCOUNT
FINANCIAL STATEMENT
4/30/2024**

	MONTH TO DATE	YEAR TO DATE
BEGINNING BALANCE	\$1,420,522.17	\$2,204,486.20
REVENUES	\$1,295,287.79	\$8,602,789.53
TOTAL REVENUES	\$1,295,287.79	\$8,602,789.53
EXPENDITURES	\$1,239,325.37	\$9,330,791.14
TOTAL EXPENDITURES	\$1,239,325.37	\$9,330,791.14
ENDING BALANCE	\$1,476,484.59	\$1,476,484.59
REVENUES COLLECTED OVER (UNDER) EXPENDITURES PAID	\$55,962.42	(\$728,001.61)