

**Kirkwood School District
Financial Summary
9/30/2017**

	Operating Fund	Activity Accounts	Maintenance Fund	Technology Fund	KECC	Prop I	Total
Beg Fund Balance	\$ 9,027,237.26	\$ 2,185,450.96	\$ 1,217,638.42	\$ 2,481,175.75	\$ 959,480.82	\$ (296,648.80)	\$ 15,574,334.41
Revenue	\$ 1,027,064.07	\$ 223,249.41	\$ -	\$ -	\$ 370,230.10	\$ -	\$ 1,620,543.58
Expenditures	\$ 5,243,344.62	\$ 183,614.07	\$ 362,548.00	\$ 322,598.26	\$ 321,765.71	\$ -	\$ 6,433,870.66
Ending Fund Balance	<u>\$ 4,810,956.71</u>	<u>\$ 2,225,086.30</u>	<u>\$ 855,090.42</u>	<u>\$ 2,158,577.49</u>	<u>\$ 1,007,945.21</u>	<u>\$ (296,648.80)</u>	<u>\$ 10,761,007.33</u>

Cash & Investment Balances

Bank	Account Type	Interest Rate	Maturity Date	Balance
Busey Bank	Cash Account	0.97%	N/A	\$ 8,760,890.19
MOSIP	Cash Account	1.00%	N/A	\$ 2,000,000.00
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>\$ 10,761,007.33</u>

Debt Service Fund

Debt Service Cash & Investment Balances

		Bank	Account Type	Interest Rate	Maturity Date	Balance
Beg Fund Balance	\$ 4,556,211.41	Busey Bank	Cash Account	0.97%	N/A	\$ 556,211.41
Revenue	\$ -	Busey Bank	MM	0.97%	N/A	\$ -
Expenditures	\$ -	MOSIP	Term	1.18%	11/24/17	\$ 4,000,000.00
Ending Fund Balance	<u>\$ 4,556,211.41</u>	Total				<u>\$ 4,556,211.41</u>

Self-Funded Ins. Fund

Self-Funded Cash & Investment Balances

		Bank	Account Type	Interest Rate	Maturity Date	Balance
Beg Fund Balance	\$ 3,820,779.45	Busey Bank	Cash Account	0.97%	N/A	\$ 1,509,151.71
Revenue	\$ 454,323.98	MOSIP	Term	1.14% - 1.19%	10/23/17	\$ 2,006,449.90
Expenditures	\$ 623,170.26	United Healthcare	Cash Account	N/A	N/A	\$ 136,331.56
Ending Fund Balance	<u>\$ 3,651,933.17</u>	Total				<u>\$ 3,651,933.17</u>

PENTAMATION
 DATE: 10/03/2017
 TIME: 14:27:41

KIRKWOOD SCHOOL DISTRICT R-7
 OPERATIONAL FUNDS 2017-18

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

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	SEPTEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	-28,092.15	12,334,566.89	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	0.00	-148,597.89	801,234.00	426,943.00	-34.81
5	PROPOSITION C	352,227.48	1,244,583.48	5,074,000.00	5,074,000.00	24.53
6	FINANCIAL INSTITUTION TAX	0.00	0.00	370,000.00	370,000.00	0.00
7	M&M SURTAX	0.00	-12,434.44	1,909,134.00	1,880,076.00	-0.66
8	IN LIEU OF TAXES	0.00	0.00	0.00	0.00	0.00
9	EARNINGS FROM INVESTMENTS	0.00	-7.75	120,000.00	120,000.00	-0.01
10	FOOD SERVICE	102,737.31	202,251.78	899,900.00	899,900.00	22.47
11	VTS (DESEG) PROGRAM	91,230.00	91,230.00	838,700.00	838,700.00	10.88
12	VISTA SCHOOL	30,950.00	30,950.00	124,000.00	124,000.00	24.96
13	TRANSFER PAYMENTS	0.00	0.00	146,000.00	146,000.00	0.00
14	OTHER LOCAL REVENUES	3,938.06	75,467.90	158,000.00	158,000.00	47.76
15	LOCAL REVENUES-SUBTOTAL	581,082.85	1,483,443.08	62,254,106.00	61,850,757.00	2.40
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	67,078.00	200,874.00	870,576.00	870,576.00	23.07
22	BASIC FORMULA-CLASSROOM TRUST FUND	157,669.53	479,432.84	2,120,424.00	2,120,424.00	22.61
23	TRANSPORTATION	11,457.00	34,372.00	126,809.00	126,809.00	27.11
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	494.49	8,276.00	8,276.00	5.97
27	STATE-SUBTOTAL	236,204.53	715,173.33	5,220,585.00	5,220,585.00	13.70
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	2,081.59	424,300.00	424,300.00	0.49
31	TITLE I	139,314.73	139,314.73	137,681.00	137,681.00	101.19
32	TITLE II.A	70,461.96	70,461.96	84,630.00	84,630.00	83.26
33	TITLE III	0.00	0.00	0.00	0.00	0.00
34	OTHER- FEDERAL	0.00	1,441.68	36,436.00	38,202.40	3.77
35	FEDERAL-SUBTOTAL	209,776.69	213,299.96	888,047.00	889,813.40	23.97

PENTAMATION
 DATE: 10/03/2017
 TIME: 14:27:41

KIRKWOOD SCHOOL DISTRICT R-7
 OPERATIONAL FUNDS 2017-18

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

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	SEPTEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
36	TOTAL REVENUES	1,027,064.07	2,411,916.37	69,274,238.00	68,872,655.40	3.50
37	EXPENDITURES					
38	INSTRUCTION	3,289,370.25	5,232,513.00	40,087,960.00	40,080,578.20	13.05
39	EARLY CHILDHOOD SPECIAL ED	155,459.24	286,012.50	1,921,250.00	1,921,250.00	14.89
40	STUDENT ACTIVITIES	100,662.16	233,305.37	1,221,424.00	1,221,424.00	19.10
41	CONTRACTED EDUCATIONAL SERVICES	11,717.92	11,717.92	76,818.00	76,818.00	15.25
42	SUPPORT SERVICES - PUPIL	0.00	0.00	0.00	0.00	0.00
43	GUIDANCE SERVICES	222,418.90	360,594.17	2,174,894.00	2,174,894.00	16.58
44	HEALTH SERVICES	7,252.97	13,893.51	498,473.00	498,473.00	2.79
45	IMPROVEMENT OF INSTRUCTION	35,345.96	148,516.25	639,464.00	641,464.00	23.15
46	MEDIA SERVICES	50,214.78	169,440.99	1,121,938.00	1,120,224.07	15.13
47	BOARD OF EDUCATION SERVICES	5,775.00	19,160.01	183,622.00	183,622.00	10.43
48	EXECUTIVE ADMINISTRATION	98,958.81	302,512.81	1,254,081.00	1,254,081.00	24.12
49	BUILDING LEVEL ADMINISTRATION	465,634.30	1,059,725.20	4,873,563.00	4,877,536.20	21.73
50	BUSINESS SERVICES	75,595.86	270,251.56	1,088,049.00	1,088,049.00	24.84
51	OPERATION OF PLANT	558,751.88	1,572,866.39	7,074,149.00	7,074,149.00	22.23
52	SECURITY SERVICES	10,157.14	29,416.87	436,116.00	436,116.00	6.75
53	TRANSPORTATION	1,750.20	630.90	956,532.00	959,707.00	0.07
54	FOOD SERVICE	122,260.84	145,880.55	1,332,476.00	1,332,476.00	10.95
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	32,018.41	51,492.47	278,300.00	280,013.93	18.39
60	TOTAL EXPENDITURES	5,243,344.62	9,935,526.55	65,246,707.00	65,248,473.40	15.23
61	REVENUE OVER/(UNDER) EXPENDITURES	-4,216,280.55	-7,523,610.18	4,027,531.00	3,624,182.00	-207.59
62	ENDING FUND BALANCE	-4,244,372.70	4,810,956.71	4,027,531.00	3,624,182.00	132.75

PENTAMATION
DATE: 10/03/2017
TIME: 14:29:43

KIRKWOOD SCHOOL DISTRICT R-7
ACTIVITY ACCOUNTS 2017-18

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

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	SEPTEMBER 2017	YEAR-TO-DATE	ADOPTED BUDGET	AMENDED BUDGET	% OF BUDGET
1	BEGINNING FUND BALANCE	-183.01	2,057,301.61	0.00	0.00	0.00
2	REVENUE					
3	ACTIVITY REVENUES	223,249.41	685,893.79	2,097,400.00	2,097,400.00	32.70
4	TOTAL ACTIVITY REVENUES	223,249.41	685,893.79	2,097,400.00	2,097,400.00	32.70
5	EXPENDITURES					
6	ACTIVITY EXPENDITURES	183,614.07	518,109.10	2,097,400.00	2,097,400.00	24.70
7	TOTAL ACTIVITY EXPENDITURES	183,614.07	518,109.10	2,097,400.00	2,097,400.00	24.70
8	REVENUE COLLECTED OVER/(UNDER) EXPENSES	39,635.34	167,784.69	0.00	0.00	0.00
9	ENDING FUND BALANCE	39,452.33	2,225,086.30	0.00	0.00	0.00

PENTAMATION
 DATE: 10/03/2017
 TIME: 14:30:14

KIRKWOOD SCHOOL DISTRICT R-7
 MAINTENANCE FUND 2017-18

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

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	SEPTEMBER 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	0.00	0.00	2,599,907.00	2,599,907.00	0.00
4	DELINQUENT TAXES	0.00	-8,298.54	40,205.00	21,697.00	-38.25
5	EARNINGS FROM INVESTMENTS	0.00	0.00	10,000.00	10,000.00	0.00
6	TOTAL REVENUE	0.00	-8,298.54	2,650,112.00	2,631,604.00	-0.32
7	EXPENDITURES					
8	SALARIES & BENEFITS	26,877.10	80,490.46	325,297.00	325,297.00	24.74
9	MAINTENANCE/IMPROVEMENTS	335,670.90	1,484,538.38	2,733,203.00	2,733,203.00	54.31
10	TOTAL EXPENDITURES	362,548.00	1,565,028.84	3,058,500.00	3,058,500.00	51.17
11	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-362,548.00	-1,573,327.38	-408,388.00	-426,896.00	368.55
12	ENDING FUND BALANCE	-362,548.00	855,090.42	-408,388.00	-426,896.00	-200.30

PENTAMATION
 DATE: 10/03/2017
 TIME: 14:41:02

KIRKWOOD SCHOOL DISTRICT R-7
 TECHNOLOGY FUND 2017-18

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

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	SEPTEMBER 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	0.00	0.00	2,599,907.00	2,599,907.00	0.00
4	DELINQUENT TAXES	0.00	-8,298.54	40,205.00	21,697.00	-38.25
5	EARNINGS FROM INVESTMENTS	0.00	0.00	10,000.00	10,000.00	0.00
6	TOTAL REVENUE	0.00	-8,298.54	2,650,112.00	2,631,604.00	-0.32
7	EXPENDITURES					
8	SALARIES & BENEFITS	108,603.06	318,154.59	1,288,971.00	1,288,971.00	24.68
9	PURCHASED SERVICES	44,053.64	155,946.76	387,018.00	387,018.00	40.29
10	SUPPLIES	21,789.77	24,225.72	132,282.00	132,282.00	18.31
11	EQUIPMENT	148,151.79	173,997.97	762,836.28	762,836.28	22.81
12	LEASE PURCHASE PRIN & INT	0.00	42,792.72	42,792.72	42,792.72	100.00
13	TOTAL EXPENDITURES	322,598.26	715,117.76	2,613,900.00	2,613,900.00	27.36
14	REVENUE COLLECTED OVER/(UNDER) EXPENSES	-322,598.26	-723,416.30	36,212.00	17,704.00	-4,086.17
15	ENDING FUND BALANCE	-322,598.26	2,158,577.49	36,212.00	17,704.00	12,192.60

PENTAMATION
 DATE: 10/03/2017
 TIME: 14:41:41

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	SEPTEMBER 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	223,320.32	521,902.53	2,360,976.00	2,360,976.00	22.11
4	SUMMER ADVENTURE	0.00	30,990.00	94,200.00	94,200.00	32.90
5	ADVENTURE CLUB	140,630.78	157,039.89	1,216,677.00	1,216,677.00	12.91
6	EARNINGS FROM INVESTMENTS	0.00	0.00	3,000.00	3,000.00	0.00
7	USDA GRANT	0.00	1,910.53	20,000.00	20,000.00	9.55
7.50	MO PRESCHOOL PROJECT GRANT	6,279.00	10,301.00	31,391.00	31,391.00	32.82
8	TOTAL LOCAL REVENUE	370,230.10	722,143.95	3,726,244.00	3,726,244.00	19.38
9	EXPENDITURES					
10	SALARIES & BENEFITS	257,806.01	717,823.26	2,994,150.00	2,992,650.00	23.99
11	PURCHASED SERVICES	27,359.12	38,709.19	141,950.00	144,450.00	26.80
12	SUPPLIES	36,600.58	78,128.85	321,150.00	320,150.00	24.40
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	321,765.71	834,661.30	3,461,250.00	3,461,250.00	24.11
16	REVENUE COLLECTED OVER/(UNDER) EXPENSES	48,464.39	-112,517.35	264,994.00	264,994.00	-42.46
17	ENDING FUND BALANCE	48,464.39	1,007,945.21	264,994.00	264,994.00	380.37

PENTAMATION
 DATE: 10/03/2017
 TIME: 14:42:04

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	SEPTEMBER 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	0.00	0.00	2,599,907.00	2,599,907.00	0.00
4	DELINQUENT TAXES	0.00	-8,298.54	40,205.00	21,697.00	-38.25
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	0.00	-8,298.54	2,640,112.00	2,621,604.00	-0.32
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	0.00	-354,218.54	99,272.00	80,764.00	-438.58
15	ENDING FUND BALANCE	0.00	-296,648.80	99,272.00	80,764.00	-367.30

PENTAMATION
 DATE: 10/03/2017
 TIME: 14:42:26

KIRKWOOD SCHOOL DISTRICT R-7
 DEBT SERVICE 2017-18

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

SELECTION CRITERIA: yr='18'

LINE	DESCRIPTION	SEPTEMBER 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	0.00	0.00	5,077,401.00	5,077,401.00	0.00
4	DELINQUENT TAXES	0.00	-15,144.84	78,517.00	43,000.00	-35.22
5	EARNINGS FROM INVESTMENTS	0.00	-1.56	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	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	0.00	160,286.51	5,636,408.00	5,600,891.00	2.86
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	0.00	-378,098.99	546,137.00	510,620.00	-74.05
19	ENDING FUND BALANCE	0.00	4,556,211.41	546,137.00	510,620.00	892.29

**KIRKWOOD SELF FUNDED INSURANCE ACCOUNT
FINANCIAL STATEMENT
9/30/2017**

	MONTH TO DATE	YEAR TO DATE
BEGINNING BALANCE	\$3,820,779.45	\$4,527,249.34
REVENUES	\$454,323.98	\$847,649.06
TOTAL REVENUES	\$454,323.98	\$847,649.06
EXPENDITURES	\$623,170.26	\$1,722,965.23
TOTAL EXPENDITURES	\$623,170.26	\$1,722,965.23
ENDING BALANCE	\$3,651,933.17	\$3,651,933.17
REVENUES COLLECTED OVER (UNDER) EXPENDITURES PAID	(\$168,846.28)	(\$875,316.17)