

NORTH BOONE SCHOOL DISTRICT #200 - TREASURERS REPORT FOR December 2021

FUND	Cash Balance Begin. of Month	Receipts Actual	Investments Returned	Expenses Actual	Auditor Adjustments	Cash Balance End of Month	Investments End of Month	Total Cash & Investments
10 EDUCATION FUND	\$9,949,151.78	\$2,985,709.33	\$0.00	\$2,089,898.17	\$0.00	\$10,844,962.94	\$11,387,346.15	\$22,232,309.09
Money Market	(\$9,679,432.35)	\$798,629.56	\$0.00	\$1,750,000.00	\$0.00	(\$10,630,802.79)	\$0.00	(\$10,630,802.79)
Coke Acct	\$8,706.21	\$0.74	\$0.00	\$0.00	\$0.00	\$8,706.21	\$0.00	\$8,706.21
Total Education	\$278,424.90	\$3,784,339.63	\$0.00	\$3,839,898.17	\$0.00	\$222,866.36	\$11,387,346.15	\$11,610,212.51
20 OPERATION AND MAINT	\$(3,661,939.23)	\$10,700.03	\$0.00	\$180,635.19	\$0.00	\$(3,731,874.39)	\$2,625,307.60	\$(1,106,566.79)
Money Market	\$3,680,119.05	\$200,000.00	\$0.00	\$0.00	\$0.00	\$3,880,119.05	\$0.00	\$3,880,119.05
Total Operation and Mainten	\$ 118,179.82	\$210,700.03	\$0.00	\$180,635.19	\$0.00	\$148,244.66	\$2,625,307.60	\$2,773,552.26
30 DEBT SERVICES FUND	\$43,452.44	\$0.00	\$0.00	\$475.00	\$0.00	\$42,977.44	\$242,769.41	\$285,746.85
Money Market	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,024,069.72	\$9,024,069.72
Total Debt Service Funds	\$43,452.44	\$0.00	\$0.00	\$475.00	\$0.00	\$42,977.44	\$9,266,839.13	\$9,309,816.57
40 TRANSPORTATION FU	\$(2,985,084.93)	\$100,000.00	\$0.00	\$576,567.47	\$0.00	\$(3,461,652.40)	\$2,370,618.52	\$(1,091,033.88)
Money Market	\$3,545,015.12	\$0.00	\$0.00	\$0.00	\$0.00	\$3,545,015.12	\$0.00	\$3,545,015.12
Total Transportation	\$559,930.19	\$100,000.00	\$0.00	\$576,567.47	\$0.00	\$83,362.72	\$2,370,618.52	\$2,453,981.24
50 IMRF FUND -	\$(380,184.45)	\$25,000.00	\$0.00	\$44,488.29	\$0.00	\$(399,672.74)	\$287,583.63	\$(112,089.11)
Money Market	\$455,000.29	\$0.00	\$0.00	\$0.00	\$0.00	\$455,000.29	\$0.00	\$455,000.29
	\$74,815.84	\$25,000.00	\$0.00	\$44,488.29	\$0.00	\$55,327.55	\$287,583.63	\$342,911.18
51-FICA Fund	\$(480,122.16)	\$75,000.00	\$0.00	\$50,624.34	\$0.00	\$(455,746.50)	\$117,365.54	\$(338,380.96)
Money Market	\$523,000.28	\$0.00	\$0.00	\$0.00	\$0.00	\$523,000.28	\$0.00	\$523,000.28
	\$42,878.12	\$75,000.00	\$0.00	\$50,624.34	\$0.00	\$67,253.78	\$117,365.54	\$184,619.32
60 CAPITAL PROJECTS FU	\$(713,763.79)	\$0.00	\$0.00	\$0.00	\$0.00	\$(713,763.79)	\$927,504.29	\$213,740.50
Money Market	\$746,553.34	\$0.00	\$0.00	\$0.00	\$0.00	\$746,553.34	\$0.00	\$746,553.34
Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$581,047.88	\$581,047.88
Total Capital Projects	\$32,789.55	\$0.00	\$0.00	\$0.00	\$0.00	\$32,789.55	\$1,508,552.17	\$1,541,341.72
70 WORKING CASH	\$13,291.25	\$0.00	\$0.00	\$0.00	\$0.00	\$13,291.25	\$1,023,541.38	\$1,036,832.63
Money Market	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Working Cash	\$13,291.25	\$0.00	\$0.00	\$0.00	\$0.00	\$13,291.25	\$1,023,541.38	\$1,036,832.63
80 TORT FUND	\$(539,377.87)	\$0.00	\$0.00	\$0.00	\$0.00	\$(539,377.87)	\$112,130.13	\$(427,247.74)
Money Market	\$540,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$540,000.00	\$0.00	\$540,000.00
Total Tort Fund	\$622.13	\$0.00	\$0.00	\$0.00	\$0.00	\$622.13	\$112,130.13	\$112,752.26
90 BUILDING SAFETY FUN	\$(370.14)	\$0.00	\$0.00	\$0.00	\$0.00	\$(370.14)	\$99,827.17	\$99,457.03
Money Market	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
Total Money Market	\$19,629.86	\$0.00	\$0.00	\$0.00	\$0.00	\$19,629.86	\$99,827.17	\$119,457.03
TOTALS	\$1,184,014.10	\$4,195,039.66	\$0.00	\$4,692,688.46	\$0.00	\$686,365.30	\$28,799,111.42	\$29,485,476.72
Imprest	\$2,316.45	\$2,737.00		\$2,954.00		\$2,099.45		\$2,099.45
HRA	\$10,364.06	\$0.00		\$4,809.98	\$0.00	\$5,554.08		\$5,554.08
	\$1,196,694.61	\$4,197,776.66		\$4,897,498.44		\$694,018.83	\$28,799,111.42	\$29,493,130.25
Poplar Grove Money Market	\$ 250,417.71							
Poplar Grove Main Acct	\$ 845,048.67							
Poplar Grove - coke acct	\$ 8,706.21							
Total Bank Accounts	\$ 1,104,172.59							
minus outstanding checks	\$ 425,147.41							
Total Cash	\$ 679,025.18							
PMA Investments	\$ 19,193,993.82							
PMA Capital Development	\$ 9,024,069.72							
PMA Sales tax (capital Proj)	\$ 581,047.88							
Total Investments	\$ 28,799,111.42							
HRA	\$ 5,554.08							
Imprest	\$ 2,099.45							
Total w/ cash	\$ 7,653.53							
Total Cash and Investments	\$ 29,485,790.13							

\$7,340.12 *Auditor Adjustment

Board of Education President

Board of Education Secretary

Mark Olson, Treasurer

Date

NORTH BOONE CUSD 200
 TREASURER'S REPORT BY FUND FOR DECEMBER, 2021
 (INCLUDES PENDING TRANSACTIONS)

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FUND NAME	BANK	CASH BALANCE 12/01/21	INVESTMENT BALANCE 12/01/21	INVESTMENTS DEPOSITED THIS MONTH	INVESTMENTS RETURNS THIS MONTH	INVESTMENTS WITHDRAWN THIS MONTH	INVESTMENTS MADE THIS MONTH	CASH BALANCE 12/31/21	INVESTMENT BALANCE 12/31/21	CASH AND INVESTMENT 12/31/21	Y. T. D. INTEREST 12/31/21
EDUCATION											
POPLAR GROVE STATE I	10	9,949,151.78	0.00	2,985,709.33	0.00	2,089,898.17	0.00	10,844,962.94	0.00	10,844,962.94	14,532.02
POPLAR GROVE IMPRES	10	615.00	0.00	2,737.00	0.00	2,737.00	0.00	615.00	0.00	615.00	0.00
MONEY MARKET	10	-9,679,432.35	0.00	798,629.56	0.00	1,750,000.00	0.00	-10,630,802.79	0.00	-10,630,802.79	0.00
PMA INVESTMENT	10	0.00	12,587,157.01	-1,200,000.00	1,200,000.00	-189.14	189.14	0.00	11,387,346.15	11,387,346.15	0.00
PGSB-HRA	10	10,364.06	0.00	0.00	0.00	4,809.98	0.00	5,554.08	0.00	5,554.08	0.00
COKE ACCOUNT	10	8,705.47	0.00	0.74	0.00	0.00	0.00	8,706.21	0.00	8,706.21	0.00
FLEX ACCOUNT	10	5,867.49	0.00	0.00	0.00	0.00	0.00	5,867.49	0.00	5,867.49	0.00
TOTAL FUND		295,271.45	12,587,157.01	2,587,076.63	1,200,000.00	3,847,256.01	189.14	234,902.93	11,387,346.15	11,622,249.08	14,532.02
OPERATIONS & MAINTEN											
POPLAR GROVE STATE I	20	-3,561,939.23	0.00	10,700.03	0.00	180,635.19	0.00	-3,731,874.39	0.00	-3,731,874.39	2,613.86
MONEY MARKET	20	3,880,119.05	0.00	200,000.00	0.00	0.00	0.00	3,880,119.05	0.00	3,880,119.05	0.00
PMA INVESTMENT	20	0.00	2,625,268.15	0.00	0.00	-39.45	39.45	0.00	2,625,307.60	2,625,307.60	0.00
TOTAL FUND		118,179.82	2,625,268.15	210,700.03	0.00	180,595.74	39.45	148,244.66	2,625,307.60	2,773,552.26	2,613.86
BOND AND INTEREST											
POPLAR GROVE STATE I	30	43,452.44	0.00	0.00	0.00	475.00	0.00	42,977.44	0.00	42,977.44	123,289.48
PMA 30-17-121-605	30	0.00	11,366,423.49	-2,400,000.00	2,400,000.00	-57,646.23	57,646.23	0.00	9,024,069.72	9,024,069.72	0.00
PMA 30-18-121-602	30	0.00	1,356,062.28	-3,513,313.25	3,513,313.25	-2,400,020.38	2,400,020.38	0.00	242,769.41	242,769.41	0.00
TOTAL FUND		43,452.44	12,722,485.77	-5,913,313.25	5,913,313.25	-2,457,191.61	2,457,666.61	42,977.44	9,266,839.13	9,309,816.57	123,289.48
TRANSPORTATION											
POPLAR GROVE STATE I	40	-2,985,084.93	0.00	100,000.00	0.00	576,567.47	0.00	-3,461,652.40	0.00	-3,461,652.40	2,720.84
POPLAR GROVE IMPRES	40	-18.00	0.00	0.00	0.00	0.00	0.00	-18.00	0.00	-18.00	0.00
MONEY MARKET	40	3,545,015.12	0.00	0.00	0.00	0.00	0.00	3,545,015.12	0.00	3,545,015.12	0.00
PMA INVESTMENT	40	0.00	2,470,581.40	-100,000.00	100,000.00	-37.12	37.12	0.00	2,370,618.52	2,370,618.52	0.00
TOTAL FUND		559,912.19	2,470,581.40	0.00	100,000.00	576,530.35	37.12	83,344.72	2,370,618.52	2,453,963.24	2,720.84
MUNICIPAL RETIREMENT											
POPLAR GROVE STATE I	50	-380,184.45	0.00	25,000.00	0.00	44,488.29	0.00	-399,672.74	0.00	-399,672.74	371.28
MONEY MARKET	50	455,000.29	0.00	0.00	0.00	0.00	0.00	455,000.29	0.00	455,000.29	0.00
PMA INVESTMENT	50	0.00	312,578.93	-25,000.00	25,000.00	-4.70	4.70	0.00	287,583.63	287,583.63	0.00
TOTAL FUND		74,815.84	312,578.93	0.00	25,000.00	44,483.59	4.70	55,327.55	287,583.63	342,911.18	371.28

NORTH BOONE CUSD 200
 TREASURER'S REPORT BY FUND FOR DECEMBER, 2021
 (INCLUDES PENDING TRANSACTIONS)

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FUND NAME	BANK	CASH BALANCE 12/01/21	INVESTMENT BALANCE 12/01/21	DEPOSITED THIS MONTH	INVESTMENTS RETURNS THIS MONTH	WITHDRAWN THIS MONTH	INVESTMENTS MADE THIS MONTH	CASH BALANCE 12/31/21	INVESTMENT BALANCE 12/31/21	CASH AND INVESTMENT 12/31/21	Y.T.D. INTEREST 12/31/21
<u>FIGA/MEDICARE</u>											
POPLAR GROVE STATE I	51	-480,122.16	0.00	75,000.00	0.00	50,624.34	0.00	-455,746.50	0.00	-455,746.50	222.16
MONEY MARKET	51	523,000.28	0.00	0.00	0.00	0.00	0.00	523,000.28	0.00	523,000.28	0.00
PMA INVESTMENT	51	0.00	192,362.65	-75,000.00	75,000.00	-2.89	2.89	0.00	117,365.54	117,365.54	0.00
TOTAL FUND		42,878.12	192,362.65	0.00	75,000.00	50,621.45	2.89	67,253.78	117,365.54	184,619.32	222.16
<u>SITE AND CONSTRUCTIO</u>											
POPLAR GROVE STATE I	60	-713,763.79	0.00	0.00	0.00	0.00	0.00	-713,763.79	0.00	-713,763.79	709.34
MONEY MARKET	60	746,553.34	0.00	0.00	0.00	0.00	0.00	746,553.34	0.00	746,553.34	0.00
PMA INVESTMENT	60	0.00	861,657.22	0.00	0.00	-65,847.07	65,847.07	0.00	927,504.29	927,504.29	0.00
PMA FACILITY TAX ACC	60	0.00	581,042.92	0.00	0.00	-4.96	4.96	0.00	581,047.88	581,047.88	0.00
TOTAL FUND		32,789.55	1,442,700.14	0.00	0.00	-65,852.03	65,852.03	32,789.55	1,508,552.17	1,541,341.72	709.34
<u>WORKING CASH</u>											
POPLAR GROVE STATE I	70	18,791.25	0.00	0.00	0.00	0.00	0.00	18,791.25	0.00	18,791.25	1,108.20
MONEY MARKET	70	-5,500.00	0.00	0.00	0.00	0.00	0.00	-5,500.00	0.00	-5,500.00	0.00
PMA INVESTMENT	70	0.00	1,023,526.00	0.00	0.00	-15.38	15.38	0.00	1,023,541.38	1,023,541.38	0.00
TOTAL FUND		13,291.25	1,023,526.00	0.00	0.00	-15.38	15.38	13,291.25	1,023,541.38	1,036,832.63	1,108.20
<u>TORT FUND</u>											
POPLAR GROVE STATE I	80	-539,377.87	0.00	0.00	0.00	0.00	0.00	-539,377.87	0.00	-539,377.87	5,255.43
MONEY MARKET	80	540,000.00	0.00	0.00	0.00	0.00	0.00	540,000.00	0.00	540,000.00	0.00
PMA INVESTMENT	80	0.00	112,128.45	0.00	0.00	-1.68	1.68	0.00	112,130.13	112,130.13	0.00
TOTAL FUND		622.13	112,128.45	0.00	0.00	-1.68	1.68	622.13	112,130.13	112,752.26	5,255.43
<u>FIRE PREVENTION & SA</u>											
POPLAR GROVE STATE I	90	-370.14	0.00	0.00	0.00	0.00	0.00	-370.14	0.00	-370.14	109.43
MONEY MARKET	90	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00
PMA INVESTMENT	90	0.00	99,825.67	0.00	0.00	-1.50	1.50	0.00	99,827.17	99,827.17	0.00
TOTAL FUND		19,629.86	99,825.67	0.00	0.00	-1.50	1.50	19,629.86	99,827.17	119,457.03	109.43
GRAND TOTALS		1,200,842.65	33,588,614.17	-3,115,536.59	7,313,313.25	2,176,424.94	2,523,810.50	698,383.87	28,799,111.42	29,497,495.29	150,932.04

NORTH BOONE CUSD 200

% OF FISC. YR: 50.00

REVENUE SUMMARY BY FUND THROUGH DECEMBER, 2021

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CODE	SOURCE OF FUNDS	ANNUAL BUDGET	PERCENT OF FUND	RECEIVED THIS MONTH	RECEIVED THIS YEAR	BUDGET REMAINING	PRCT. RCVD.
<u>EDUCATION FUND</u>							
10-100000	REVENUE FROM LOCAL SOURCES	7,305,800.00	42.64	31,532.40	3,109,838.90	4,195,961.10	42.57
10-300000	REVENUE FROM STATE SOURCES	8,051,587.30	47.00	803,229.32	3,434,008.92	4,617,578.38	42.65
10-400000	REVENUE FROM FEDERAL SOURCES	1,775,000.00	10.36	196,721.31	772,846.50	1,002,153.50	43.54
TOTAL	EDUCATION FUND	17,132,387.30	100.00	1,031,483.03	7,316,694.32	9,815,692.98	42.71
<u>OPERATIONS & MAINTENANCE FUND</u>							
20-100000	REVENUE FROM LOCAL SOURCES	1,400,500.00	37.34	10,700.03	600,278.10	800,221.90	42.86
20-300000	REVENUE FROM STATE SOURCES	800,000.00	21.33	0.00	450,000.00	350,000.00	56.25
20-400000	REVENUE FROM FEDERAL SOURCES	1,550,000.00	41.33	0.00	0.00	1,550,000.00	0.00
TOTAL	OPERATIONS & MAINTENANCE FUND	3,750,500.00	100.00	10,700.03	1,050,278.10	2,700,221.90	28.00
<u>BOND AND INTEREST FUND</u>							
30-100000	REVENUE FROM LOCAL SOURCES	1,395,700.00	100.00	0.00	581,832.01	813,867.99	41.69
TOTAL	BOND AND INTEREST FUND	1,395,700.00	100.00	0.00	581,832.01	813,867.99	41.69
<u>TRANSPORTATION FUND</u>							
40-100000	REVENUE FROM LOCAL SOURCES	1,018,500.00	56.79	0.00	403,011.41	615,488.59	39.57
40-300000	REVENUE FROM STATE SOURCES	775,000.00	43.21	0.00	461,994.31	313,005.69	59.61
TOTAL	TRANSPORTATION FUND	1,793,500.00	100.00	0.00	865,005.72	928,494.28	48.23
<u>MUNICIPAL RETIREMENT FUND</u>							
50-100000	REVENUE FROM LOCAL SOURCES	356,600.00	100.00	0.00	133,187.56	223,412.44	37.35
TOTAL	MUNICIPAL RETIREMENT FUND	356,600.00	100.00	0.00	133,187.56	223,412.44	37.35
<u>FICA/MEDICARE FUND</u>							
51-100000	REVENUE FROM LOCAL SOURCES	418,760.00	100.00	0.00	155,177.85	263,582.15	37.06
TOTAL	FICA/MEDICARE FUND	418,760.00	100.00	0.00	155,177.85	263,582.15	37.06
<u>SITE AND CONSTRUCTION FUND</u>							
60-100000	REVENUE FROM LOCAL SOURCES	427,000.00	100.00	0.00	304,276.53	122,723.47	71.26
TOTAL	SITE AND CONSTRUCTION FUND	427,000.00	100.00	0.00	304,276.53	122,723.47	71.26
<u>WORKING CASH FUND</u>							
70-100000	REVENUE FROM LOCAL SOURCES	46,020.00	100.00	0.00	18,803.95	27,216.05	40.86
TOTAL	WORKING CASH FUND	46,020.00	100.00	0.00	18,803.95	27,216.05	40.86
<u>TORT FUND</u>							
80-100000	REVENUE FROM LOCAL SOURCES	240,100.00	100.00	0.00	93,203.90	146,896.10	38.82
TOTAL	TORT FUND	240,100.00	100.00	0.00	93,203.90	146,896.10	38.82
<u>FIRE PREVENTION & SAFETY FUND</u>							
90-100000	REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	107.93	-107.93	0.00
TOTAL	FIRE PREVENTION & SAFETY FUND	0.00	100.00	0.00	107.93	-107.93	0.00
<u>REVENUE ACROSS ALL FUNDS</u>							
100000	REVENUE FROM LOCAL SOURCES	12,608,980.00	49.33	42,232.43	5,399,718.14	7,209,261.86	42.82
300000	REVENUE FROM STATE SOURCES	9,626,587.30	37.66	803,229.32	4,346,003.23	5,280,584.07	45.15
400000	REVENUE FROM FEDERAL SOURCES	3,325,000.00	13.01	196,721.31	772,846.50	2,552,153.50	23.24
TOTAL	REVENUE ACROSS ALL FUNDS	25,560,567.30	100.00	1,042,183.06	10,518,567.87	15,041,999.43	41.15

NORTH BOONE CUSD 200

% OF FISC. YR: 50.00

EXPENDITURE SUMMARY BY FUND THROUGH DECEMBER, 2021

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CODE	DESCRIPTION	ANNUAL BUDGET	PRCT. OF FUND	EXPENDED THIS MONTH	EXPENDED THIS YEAR	ENCUMB.	REIMB.	BUDGET REMAINING	PRCT. EXP.
<u>EDUCATION FUND</u>									
10-100	SALARIES	12,257,500	71.83	0	4,980,728	0	0	7,276,772	40.63
10-200	BENEFITS	1,741,255	10.20	4,105	738,927	0	0	1,002,328	42.44
10-300	PURCHASED SERVICES	1,083,325	6.35	141,721	578,025	34,699	0	470,601	56.56
10-400	SUPPLIES	1,024,150	6.00	175,828	492,543	197,492	0	334,115	67.38
10-500	CAPITAL OUTLAY	412,000	2.41	0	240,226	257,666	0	-85,892	120.85
10-600	OTHER OBJECTS/TUITION	546,550	3.20	105,630	383,636	2,428	0	160,487	70.64
TOTAL	EDUCATION FUND	17,064,780	100.00	427,283	7,414,084	492,285	0	9,158,411	46.33
<u>OPERATIONS & MAINTENANCE FUND</u>									
20-100	SALARIES	695,000	19.56	0	299,077	0	0	395,923	43.03
20-200	BENEFITS	66,350	1.87	0	26,387	0	0	39,963	39.77
20-300	PURCHASED SERVICES	438,000	12.32	46,388	245,377	0	0	192,623	56.02
20-400	SUPPLIES	464,000	13.06	45,460	249,984	473	0	213,543	53.98
20-500	CAPITAL OUTLAY	1,888,500	53.14	0	0	292,190	0	1,596,310	15.47
20-600	OTHER OBJECTS/TUITION	2,000	0.06	0	92	0	0	1,908	4.60
TOTAL	OPERATIONS & MAINTENANCE FUND	3,553,850	100.00	91,848	820,917	292,663	0	2,440,270	31.33
<u>BOND AND INTEREST FUND</u>									
30-600	OTHER OBJECTS/TUITION	3,790,000	100.00	475	475	0	0	3,789,525	0.01
TOTAL	BOND AND INTEREST FUND	3,790,000	100.00	475	475	0	0	3,789,525	0.01
<u>TRANSPORTATION FUND</u>									
40-100	SALARIES	595,000	33.91	0	248,835	0	0	346,165	41.82
40-200	BENEFITS	21,400	1.22	0	6,236	0	0	15,164	29.14
40-300	PURCHASED SERVICES	134,000	7.64	4,253	97,751	313	0	35,936	73.18
40-400	SUPPLIES	128,000	7.29	26,433	81,899	150	0	45,951	64.10
40-500	CAPITAL OUTLAY	875,000	49.86	460,208	468,455	85,276	0	321,269	63.28
40-600	OTHER OBJECTS/TUITION	1,500	0.09	0	105	0	0	1,395	6.99
TOTAL	TRANSPORTATION FUND	1,754,900	100.00	490,893	903,279	85,739	0	765,882	56.36
<u>MUNICIPAL RETIREMENT FUND</u>									
50-200	BENEFITS	334,325	100.00	0	139,315	0	0	195,010	41.67
TOTAL	MUNICIPAL RETIREMENT FUND	334,325	100.00	0	139,315	0	0	195,010	41.67
<u>FICA/MEDICARE FUND</u>									
51-200	BENEFITS	414,650	100.00	0	166,108	0	0	248,542	40.06
TOTAL	FICA/MEDICARE FUND	414,650	100.00	0	166,108	0	0	248,542	40.06
<u>SITE AND CONSTRUCTION FUND</u>									
60-300	PURCHASED SERVICES	55,000	13.58	0	0	0	0	55,000	0.00
60-400	SUPPLIES	25,000	6.17	0	0	0	0	25,000	0.00
60-500	CAPITAL OUTLAY	325,000	80.25	0	12,740	0	0	312,260	3.92
TOTAL	SITE AND CONSTRUCTION FUND	405,000	100.00	0	12,740	0	0	392,260	3.15
<u>TORT FUND</u>									
80-200	BENEFITS	5,000	2.10	0	0	0	0	5,000	0.00
80-300	PURCHASED SERVICES	233,465	97.90	0	240,405	0	0	-6,940	102.97
TOTAL	TORT FUND	238,465	100.00	0	240,405	0	0	-1,940	100.81

NORTH BOONE CUSD 200

EXPENDITURE SUMMARY BY FUND THROUGH DECEMBER, 2021

% OF FISC. YR: 50.00

CODE	DESCRIPTION	ANNUAL BUDGET	PRCT. OF FUND	EXPENDED THIS MONTH	EXPENDED THIS YEAR	ENCUMB.	REIMB.	BUDGET REMAINING	PRCT. EXP.
<u>EXPENDITURES ACROSS ALL FUNDS</u>									
100	SALARIES	13,547,500	49.16	0	5,528,640	0	0	8,018,860	40.81
200	BENEFITS	2,582,980	9.37	4,105	1,076,973	0	0	1,506,007	41.69
300	PURCHASED SERVICES	1,943,790	7.05	192,361	1,161,557	35,012	0	747,220	61.56
400	SUPPLIES	1,641,150	5.96	247,721	824,426	198,116	0	618,609	62.31
500	CAPITAL OUTLAY	3,500,500	12.70	460,208	721,420	635,132	0	2,143,948	38.75
600	OTHER OBJECTS/TUITION	4,340,050	15.75	106,105	384,307	2,428	0	3,953,315	8.91
TOTAL	EXPENDITURES ACROSS ALL FUNDS	27,555,970	100.00	1,010,500	9,697,323	870,687	0	16,987,959	38.35

NORTH BOONE CUSD 200

ACCOUNTING SUMMARY THROUGH DECEMBER, 2021

PAGE: 4

NO.	FUND DESCRIPTION	FUND BALANCE		EXPENDITURES	FUND BALANCE	DEFERRED TAX	FUND BALANCE
		07/01/21	REVENUE		12/31/21	2022-2023	PLUS DEF. TAX
10	EDUCATION	13,587,632.93	7,316,694.32	7,414,084.03	13,490,243.22	0.00	13,490,243.22
20	OPERATIONS & MAINTENANCE	2,432,938.43	1,050,278.10	820,916.88	2,662,299.65	0.00	2,662,299.65
30	BOND AND INTEREST	12,184,106.20	581,832.01	475.00	12,765,463.21	0.00	12,765,463.21
40	TRANSPORTATION	2,577,873.72	865,005.72	903,279.14	2,539,600.30	0.00	2,539,600.30
50	MUNICIPAL RETIREMENT FUND	393,522.34	133,187.56	139,315.13	387,394.77	0.00	387,394.77
51	FICA/MEDICARE FUND	246,170.97	155,177.85	166,108.05	235,240.77	0.00	235,240.77
60	SITE AND CONSTRUCTION	1,183,953.16	304,276.53	12,740.00	1,475,489.69	0.00	1,475,489.69
70	WORKING CASH	1,018,013.30	18,803.95	0.00	1,036,817.25	0.00	1,036,817.25
80	TORT FUND	259,951.68	93,203.90	240,405.00	112,750.58	0.00	112,750.58
90	FIRE PREVENTION & SAFETY FUND	119,347.60	107.93	0.00	119,455.53	0.00	119,455.53
TOTALS ALL FUNDS		34,003,510.33	10,518,567.87	9,697,323.23	34,824,754.97	0.00	34,824,754.97

NORTH BOONE CUSD #200

PMA ACCOUNTS

December 2021

	Beginning Balance	Received	Expenses	Balance
Balance Forward				\$33,588,614.17
Education Fund	\$12,587,157.01	\$ 189.14	\$ 1,200,000.00	\$ 11,387,346.15
Operations and Maintenance	\$2,625,268.15	\$ 39.45		\$ 2,625,307.60
Debt Service (B & I)	\$1,356,062.28	\$ 2,400,020.38	\$ 3,513,313.25	\$ 242,769.41
Capital Development funds	\$11,366,423.49	\$ 57,646.23	\$ 2,400,000.00	\$ 9,024,069.72
Transportation	\$2,470,581.40	\$ 37.12	\$ 100,000.00	\$ 2,370,618.52
IMRF Fund	\$312,578.93	\$ 4.70	\$ 25,000.00	\$287,583.63
FICA Fund	\$192,362.65	\$ 2.89	\$ 75,000.00	\$ 117,365.54
Capital Projects (S & C)	\$861,657.22	\$ 65,847.07		\$ 927,504.29
Sales Tax Fund	\$581,042.92	\$ 4.96		\$ 581,047.88
Working Cash	\$1,023,526.00	\$ 15.38		\$ 1,023,541.38
Tort	\$112,128.45	\$ 1.68		\$ 112,130.13
Building Safety	\$99,825.67	\$ 1.50		\$ 99,827.17
	\$ 33,588,614.17	\$ 2,523,810.50	\$ 7,313,313.25	\$ 28,799,111.42
Ending Balance				\$28,799,111.42
				\$ -
PMA GENERAL	\$ 19,193,993.82			
PMA CAPITAL DEVELOPMENT	\$ 9,024,069.72			
PMA CAPITAL SALES TAX	\$ 581,047.88			
TOTAL INVESTMENTS	\$ 28,799,111.42			

Description	Original Amount	Premium	Total	Date of Issue	Date of Maturity	Interest Rate/Coupon Rat	Balance June 30, 2020
General Obligation Bonds							
Capital Appreciate 2003 (voter approved)	\$ 9,292,272.00	\$ 5,044,727.80	\$ 14,336,999.80	1/7/2003	1/1/2023	9%	\$ 1,450,601.00
Building Bonds 2006 (voter approved)	\$ 5,171,662.00	\$ 4,674,760.15	\$ 9,846,422.15	12/29/2006	1/1/2054	9%	\$ 1,654,578.00
Building Bonds 2007	\$ 751,769.20	\$ 940,758.00	\$ 1,692,527.20	7/7/2007	1/1/2025	9%	\$ 309,795.00
Building Bonds 2008B	\$ 796,439.00			7/22/2008	1/1/2026	9%	\$ 796,439.00
Refunding Bonds 2016	\$ 940,000.00			10/14/2016	1/1/2028	2.63%	\$ 740,000.00
Refunding Bonds 2017	\$ 7,940,000.00			10/7/2017	1/1/2031	3-4%	\$ 7,940,000.00
	\$ 24,897,142.20	\$ 10,660,245.95	\$ 35,557,388.15			Total	\$ 12,891,413.00
GO Refunding Bonds (Alternate Revenue Source)	\$ 940,000.00			10/14/2016	1/1/2028	2.63%	\$ 725,090.00

Bonds with Revenue from tax levy and abatements									
Levy Year	Taxes collected	Bond paid in Budget Year	Total Bond payment	Principal	Interest	Abatement 1 (Capital Development fund)	Abatement 2 (Capital Development fund)	Net Levy	
2020-Paid on 12/2021	2021	2021-2023	\$3,454,400	\$671,148	\$2,443,042	(\$1,200,000)	(\$1,200,000)	\$1,444,400	
2021	2022	2022-2023	\$4,454,400	\$826,430	\$3,627,971	(\$2,200,000)	(\$200,000)	\$2,054,400	
2022	2023	2023-2024	\$1,401,400	\$923,093	\$3,481,308	(\$2,250,000)	(\$200,000)	\$1,056,400	
2023	2024	2024-2025	\$4,749,400	\$1,008,250	\$3,741,150	(\$2,692,471)	(\$200,000)	\$1,756,927	
2024	2025	2025-2026	\$2,964,400	\$1,427,984	\$636,416		(\$128,577)	\$1,735,823	
2025	2026	2026-2027	\$1,641,200	\$1,415,000	\$226,200			\$1,641,200	
2026	2027	2027-2028	\$1,544,600	\$1,375,000	\$169,600			\$1,544,600	
2027	2028	2028-2029	\$1,444,600	\$1,330,000	\$114,600			\$1,444,600	
2028	2029	2029-2030	\$1,349,700	\$1,275,000	\$74,700			\$1,349,700	
2029	2030	2030-2031	\$1,251,450	\$1,215,000	\$36,450			\$1,251,450	
Totals			\$27,904,150		\$12,108,395	(\$7,142,671)	(\$928,577)	\$14,833,100	

*Updated December 2021