

NORTH BOONE SCHOOL DISTRICT #200 - TREASURERS REPORT FOR November 2020								
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	\$8,415,984.71	\$1,255,891.89	\$0.00	\$1,108,698.44	\$0.00	\$8,563,178.16	\$13,720,567.37	\$22,283,745.53
Money Market	(\$8,424,308.90)	\$1,242,032.53	\$0.00	\$950,000.00	\$0.00	(\$8,132,276.37)	\$0.00	(\$8,132,276.37)
Coke Acct	\$8,687.10	\$1.45	\$0.00	\$0.00	\$0.00	\$8,688.55	\$0.00	\$8,688.55
Total Education	\$362.91	\$2,497,925.87	\$0.00	\$2,058,698.44	\$0.00	\$439,590.34	\$13,720,567.37	\$14,160,157.71
20 OPERATION AND MAINTENANCE	\$ (2,829,230.88)	\$202,816.74	\$0.00	\$111,158.60	\$0.00	(\$2,737,572.74)	\$1,475,079.75	(\$1,262,492.99)
Money Market	\$2,832,049.05	\$0.00	\$0.00	\$0.00	\$0.00	\$2,832,049.05	\$0.00	\$2,832,049.05
Total Operation and Maintenance	\$ 2,818.17	\$202,816.74	\$0.00	\$111,158.60	\$0.00	\$94,476.31	\$1,475,079.75	\$1,569,556.06
30 DEBT SERVICES FUND	\$38,105.41	\$0.00	\$0.00	\$0.00	\$0.00	\$38,105.41	\$2,401,737.58	\$2,439,842.99
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	\$12,219,148.72	\$12,219,148.72
Total Debt Service Funds	\$38,105.41	\$0.00	\$0.00	\$0.00	\$0.00	\$38,105.41	\$14,620,886.30	\$14,658,991.71
40 TRANSPORTATION FUND	(\$2,408,862.90)	\$0.00	\$0.00	\$42,065.09	\$0.00	(\$2,450,927.99)	\$2,064,246.77	(\$386,681.22)
Money Market	\$2,669,070.41	\$0.00	\$0.00	\$0.00	\$0.00	\$2,669,070.41	\$0.00	\$2,669,070.41
Total Transportation	\$260,207.51	\$0.00	\$0.00	\$42,065.09	\$0.00	\$218,142.42	\$2,064,246.77	\$2,282,389.19
50 IMRF FUND -	(\$411,572.49)	\$50,000.00	\$0.00	\$23,324.47	\$0.00	(\$384,896.96)	\$352,368.68	(\$32,528.28)
Money Market	\$455,000.29	\$0.00	\$0.00	\$0.00	\$0.00	\$455,000.29	\$0.00	\$455,000.29
	\$43,427.80	\$50,000.00	\$0.00	\$23,324.47	\$0.00	\$70,103.33	\$352,368.68	\$422,472.01
51-FICA Fund	(\$493,152.39)	\$50,000.00	\$0.00	\$27,914.51	\$0.00	(\$471,066.90)	\$233,025.64	(\$238,041.26)
Money Market	\$523,000.28	\$0.00	\$0.00	\$0.00	\$0.00	\$523,000.28	\$0.00	\$523,000.28
	\$29,847.89	\$50,000.00	\$0.00	\$27,914.51	\$0.00	\$51,933.38	\$233,025.64	\$284,959.02
60 CAPITAL PROJECTS FUND	(\$724,295.79)	\$0.00	\$0.00	\$0.00	\$0.00	(\$724,295.79)	\$384,829.70	(\$339,466.09)
Money Market	\$729,000.00	\$125,000.00	\$0.00	\$106,446.66	\$0.00	\$747,553.34	\$0.00	\$747,553.34
Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580,978.57	\$580,978.57
Total Capital Projects	\$4,704.21	\$125,000.00	\$0.00	\$106,446.66	\$0.00	\$23,257.55	\$965,808.27	\$989,065.82
70 WORKING CASH	\$13,148.61	\$0.00	\$0.00	\$0.00	\$0.00	\$13,148.61	\$979,041.75	\$992,190.36
Money Market	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Working Cash	\$13,148.61	\$0.00	\$0.00	\$0.00	\$0.00	\$13,148.61	\$979,041.75	\$992,190.36
80 TORT FUND	(\$532,796.05)	\$17,583.00	\$0.00	\$0.00	\$0.00	(\$515,213.05)	\$123,355.63	(\$391,857.42)
Money Market	\$540,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$540,000.00	\$0.00	\$540,000.00
Total Tort Fund	\$7,203.95	\$17,583.00	\$0.00	\$0.00	\$0.00	\$24,786.95	\$123,355.63	\$148,142.58
90 BUILDING SAFETY FUND	(\$1,113.91)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,113.91)	\$104,343.01	\$103,229.10
Money Market	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
Total Money Market	\$18,886.09	\$0.00	\$0.00	\$0.00	\$0.00	\$18,886.09	\$104,343.01	\$123,229.10
TOTALS	\$418,712.55	\$2,943,325.61	\$0.00	\$2,369,607.77	\$0.00	\$992,430.39	\$34,638,723.17	\$35,631,153.56
Imprest	\$5,172.00	\$182.00		\$182.00		\$5,172.00		\$5,172.00
Flex	\$12,205.70	\$1,804.38		\$0.00		\$14,010.08		\$14,010.08
HRA	\$3,377.36	\$0.00		\$779.50	\$0.00	\$2,597.86		\$2,597.86
	\$439,467.61	\$2,945,311.99		\$2,370,387.27		\$1,014,210.33	\$34,638,723.17	\$35,652,933.50
Poplar Grove Money Market	\$ 825,929.42							
Poplar Grove Main Acct	\$ 321,105.73							
Poplar Grove - coke acct	\$ 8,688.55							
Total Bank Accounts	\$ 1,155,723.70							
minus outstanding checks	\$ 163,293.31							
Total Cash	\$ 992,430.39							
PMA Investments	\$ 21,838,595.88							
PMA Capital Development	\$ 12,219,148.72							
PMA Sales tax (capital Proj)	\$ 580,978.57							
Total Investments	\$ 34,638,723.17							
HRA	\$ 2,597.86							
Imprest	\$ 5,172.00							
Flex	\$ 14,010.08							
Total w/ cash	\$ 21,779.94							
Total Cash and Investments	\$ 35,652,933.50							

Board of Education President

Board of Education Secretary

Mark Olson, Treasurer

Date

## North Boone CUSD #200

## Checkbook

Nov-20

	Beginning Balance	Received	Distribution	Balance
Education Fund	\$362.91	\$ 2,497,925.87	\$ 2,058,698.44	\$439,590.34
Operations and Maintenance	\$2,818.17	\$ 202,816.74	\$ 111,158.60	\$94,476.31
Debt Service (B & I)	\$38,105.41	\$ -	\$0.00	\$38,105.41
Transportation	\$260,207.51	\$ -	\$ 42,065.09	\$218,142.42
IMRF Fund - IMRF	\$43,427.80	\$ 50,000.00	\$ 23,324.47	\$70,103.33
FICA/Medicare	\$29,847.89	\$ 50,000.00	\$ 27,914.51	\$51,933.38
Capital Projects (S & C)	\$4,704.21	\$ 125,000.00	\$106,446.66	\$23,257.55
Working Cash	\$13,148.61	\$0.00	\$0.00	\$13,148.61
Tort	\$7,203.95	\$17,583.00	\$0.00	\$24,786.95
Building Safety	\$18,886.09	\$0.00		\$18,886.09
	\$418,712.55	\$ 2,943,325.61	\$ 2,369,607.77	\$992,430.39
Imprest Account				
HRA	\$3,377.36			
Flex	\$12,205.70			
	\$434,295.61			
<b>Ending Balance</b>				<b>\$ 992,430.39</b>
Outstanding Checks				\$163,293.31
<b>Bank Balance</b>				<b>\$1,155,723.70</b>
		Ending Balances		
Poplar Grove Bank	General Account	\$ 321,105.73		
Poplar Grove Bank	Money Market	\$ 825,929.42		\$0.00
Poplar Grove Bank	Coca Cola	\$ 8,688.55		
		\$ 1,155,723.70		
Poplar Grove Bank	HRA	\$ 2,597.86		
Poplar Grove Bank	Imprest	\$ 4,999.00		
General checking deposits	\$ 1,576,291.63			
Money Market deposits	\$ 1,367,032.53			
Coke deposits	\$ 1.45			
Total Deposits for May	\$ 2,943,325.61			
HRA	\$0.00			
	2,943,325.61			

## NORTH BOONE CUSD 200

% OF FISC. YR: 41.67

## REVENUE SUMMARY BY FUND THROUGH NOVEMBER, 2020

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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	7,210,800.00	44.95	157.34	2,757,329.48	4,453,470.52	38.24
10-300000	REVENUE FROM STATE SOURCES	7,434,300.00	46.34	0.00	2,014,231.80	5,420,068.20	27.09
10-400000	REVENUE FROM FEDERAL SOURCES	1,398,000.00	8.71	0.00	335,332.96	1,062,667.04	23.99
TOTAL	EDUCATION FUND	16,043,100.00	100.00	157.34	5,106,894.24	10,936,205.76	31.83
<u>OPERATIONS &amp; MAINTENANCE FUND</u>							
20-100000	REVENUE FROM LOCAL SOURCES	1,294,500.00	67.26	0.00	536,409.84	758,090.16	41.44
20-300000	REVENUE FROM STATE SOURCES	630,000.00	32.74	0.00	232,930.00	397,070.00	36.97
TOTAL	OPERATIONS & MAINTENANCE FUND	1,924,500.00	100.00	0.00	769,339.84	1,155,160.16	39.98
<u>BOND AND INTEREST FUND</u>							
30-100000	REVENUE FROM LOCAL SOURCES	2,803,000.00	100.00	0.00	1,000,110.82	1,802,889.18	35.68
TOTAL	BOND AND INTEREST FUND	2,803,000.00	100.00	0.00	1,000,110.82	1,802,889.18	35.68
<u>TRANSPORTATION FUND</u>							
40-100000	REVENUE FROM LOCAL SOURCES	977,500.00	62.96	0.00	443,476.78	534,023.22	45.37
40-300000	REVENUE FROM STATE SOURCES	575,000.00	37.04	0.00	390,212.23	184,787.77	67.86
TOTAL	TRANSPORTATION FUND	1,552,500.00	100.00	0.00	833,689.01	718,810.99	53.70
<u>MUNICIPAL RETIREMENT FUND</u>							
50-100000	REVENUE FROM LOCAL SOURCES	360,300.00	100.00	0.00	163,723.54	196,576.46	45.44
TOTAL	MUNICIPAL RETIREMENT FUND	360,300.00	100.00	0.00	163,723.54	196,576.46	45.44
<u>FICA/MEDICARE FUND</u>							
51-100000	REVENUE FROM LOCAL SOURCES	367,260.00	100.00	0.00	169,112.77	198,147.23	46.05
TOTAL	FICA/MEDICARE FUND	367,260.00	100.00	0.00	169,112.77	198,147.23	46.05
<u>SITE AND CONSTRUCTION FUND</u>							
60-100000	REVENUE FROM LOCAL SOURCES	360,000.00	100.00	0.00	165,116.72	194,883.28	45.87
TOTAL	SITE AND CONSTRUCTION FUND	360,000.00	100.00	0.00	165,116.72	194,883.28	45.87
<u>WORKING CASH FUND</u>							
70-100000	REVENUE FROM LOCAL SOURCES	40,020.00	100.00	0.00	16,722.27	23,297.73	41.78
TOTAL	WORKING CASH FUND	40,020.00	100.00	0.00	16,722.27	23,297.73	41.78
<u>TORT FUND</u>							
80-100000	REVENUE FROM LOCAL SOURCES	208,100.00	100.00	0.00	84,149.51	123,950.49	40.44
TOTAL	TORT FUND	208,100.00	100.00	0.00	84,149.51	123,950.49	40.44
<u>FIRE PREVENTION &amp; SAFETY FUND</u>							
90-100000	REVENUE FROM LOCAL SOURCES	1,225.00	100.00	0.00	361.19	863.81	29.48
TOTAL	FIRE PREVENTION & SAFETY FUND	1,225.00	100.00	0.00	361.19	863.81	29.48
<u>REVENUE ACROSS ALL FUNDS</u>							
100000	REVENUE FROM LOCAL SOURCES	13,622,705.00	57.58	157.34	5,336,512.92	8,286,192.08	39.17
300000	REVENUE FROM STATE SOURCES	8,639,300.00	36.51	0.00	2,637,374.03	6,001,925.97	30.53
400000	REVENUE FROM FEDERAL SOURCES	1,398,000.00	5.91	0.00	335,332.96	1,062,667.04	23.99
TOTAL	REVENUE ACROSS ALL FUNDS	23,660,005.00	100.00	157.34	8,309,219.91	15,350,785.09	35.12

## NORTH BOONE CUSD 200

% OF FISC. YR: 41.67

## EXPENDITURE SUMMARY BY FUND THROUGH NOVEMBER, 2020

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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	11,817,950	71.50	841,764	4,518,745	0	0	7,299,205	38.24
10-200	BENEFITS	1,553,966	9.40	128,690	632,214	0	0	921,752	40.68
10-300	PURCHASED SERVICES	945,250	5.72	44,057	377,779	55,392	0	512,080	45.83
10-400	SUPPLIES	1,588,700	9.61	73,224	403,927	143,024	0	1,041,749	34.43
10-500	CAPITAL OUTLAY	48,050	0.29	0	38,739	361	0	8,950	81.37
10-600	OTHER OBJECTS/TUITION	575,050	3.48	20,805	144,066	2,560	0	428,424	25.50
10-700	NON CAPITALIZED EQUIP.	0	0.00	0	0	1,388	0	-1,388	0.00
TOTAL	EDUCATION FUND	16,528,966	100.00	1,108,541	6,115,470	202,724	0	10,210,772	38.22
<u>OPERATIONS &amp; MAINTENANCE FUND</u>									
20-100	SALARIES	640,000	33.42	45,975	254,586	0	0	385,414	39.78
20-200	BENEFITS	86,325	4.51	4,998	24,125	0	0	62,200	27.95
20-300	PURCHASED SERVICES	359,500	18.77	40,713	182,509	330	0	176,661	50.86
20-400	SUPPLIES	543,500	28.38	19,473	130,729	0	0	412,771	24.05
20-500	CAPITAL OUTLAY	283,500	14.81	0	1,000	0	0	282,500	0.35
20-600	OTHER OBJECTS/TUITION	2,000	0.10	0	0	0	0	2,000	0.00
TOTAL	OPERATIONS & MAINTENANCE FUND	1,914,825	100.00	111,159	592,949	330	0	1,321,546	30.98
<u>BOND AND INTEREST FUND</u>									
30-600	OTHER OBJECTS/TUITION	3,475,750	100.00	0	0	0	0	3,475,750	0.00
TOTAL	BOND AND INTEREST FUND	3,475,750	100.00	0	0	0	0	3,475,750	0.00
<u>TRANSPORTATION FUND</u>									
40-100	SALARIES	598,000	46.18	34,992	196,077	0	0	401,923	32.79
40-200	BENEFITS	26,400	2.04	1,370	6,600	0	0	19,800	25.00
40-300	PURCHASED SERVICES	133,000	10.27	2,121	18,936	0	0	114,064	14.24
40-400	SUPPLIES	136,000	10.50	3,582	29,489	236	0	106,275	21.86
40-500	CAPITAL OUTLAY	400,000	30.89	0	0	0	0	400,000	0.00
40-600	OTHER OBJECTS/TUITION	1,500	0.12	0	218	0	0	1,282	14.53
TOTAL	TRANSPORTATION FUND	1,294,900	100.00	42,065	251,320	236	0	1,043,344	19.43
<u>MUNICIPAL RETIREMENT FUND</u>									
50-200	BENEFITS	320,050	100.00	23,324	126,412	0	0	193,638	39.50
TOTAL	MUNICIPAL RETIREMENT FUND	320,050	100.00	23,324	126,412	0	0	193,638	39.50
<u>FICA/MEDICARE FUND</u>									
51-200	BENEFITS	340,875	100.00	27,915	149,149	0	0	191,726	43.75
TOTAL	FICA/MEDICARE FUND	340,875	100.00	27,915	149,149	0	0	191,726	43.75
<u>SITE AND CONSTRUCTION FUND</u>									
60-300	PURCHASED SERVICES	55,000	15.28	0	0	0	0	55,000	0.00
60-400	SUPPLIES	30,000	8.33	0	0	0	0	30,000	0.00
60-500	CAPITAL OUTLAY	275,000	76.39	0	104,552	0	0	170,449	38.02
TOTAL	SITE AND CONSTRUCTION FUND	360,000	100.00	0	104,552	0	0	255,449	29.04
<u>TORT FUND</u>									
80-200	BENEFITS	0	0.00	0	5,938	0	0	-5,938	0.00
80-300	PURCHASED SERVICES	207,505	100.00	0	207,504	0	0	1	100.00
TOTAL	TORT FUND	207,505	100.00	0	213,442	0	0	-5,937	102.86

## NORTH BOONE CUSD 200

% OF FISC. YR: 41.67

EXPENDITURE SUMMARY BY FUND THROUGH NOVEMBER, 2020

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CODE	DESCRIPTION	ANNUAL BUDGET	PRCT. OF FUND	EXPENDED THIS MONTH	EXPENDED THIS YEAR	ENCUMB.	REIMB.	BUDGET REMAINING	PRCT. EXP.
<u>FIRE PREVENTION &amp; SAFETY FUND</u>									
90-500	CAPITAL OUTLAY	35,000	100.00	0	30,163	0	0	4,837	86.18
TOTAL	FIRE PREVENTION & SAFETY FUND	35,000	100.00	0	30,163	0	0	4,837	86.18
<u>EXPENDITURES ACROSS ALL FUNDS</u>									
100	SALARIES	13,055,950	53.34	922,731	4,969,407	0	0	8,086,543	38.06
200	BENEFITS	2,327,616	9.51	186,297	944,438	0	0	1,383,178	40.58
300	PURCHASED SERVICES	1,700,255	6.95	86,891	786,728	55,722	0	857,806	49.55
400	SUPPLIES	2,298,200	9.39	96,279	564,145	143,260	0	1,590,795	30.78
500	CAPITAL OUTLAY	1,041,550	4.26	0	174,454	361	0	866,735	16.78
600	OTHER OBJECTS/TUITION	4,054,300	16.56	20,805	144,284	2,560	0	3,907,456	3.62
700	NON CAPITALIZED EQUIP.	0	0.00	0	0	1,388	0	-1,388	0.00
TOTAL	EXPENDITURES ACROSS ALL FUNDS	24,477,871	100.00	1,313,003	7,583,455	203,290	0	16,691,125	31.81

## NORTH BOONE CUSD 200

ACCOUNTING SUMMARY THROUGH NOVEMBER, 2020

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NO.	FUND DESCRIPTION	FUND BALANCE 07/01/20	REVENUE	EXPENDITURES	FUND BALANCE 11/30/20	DEFERRED TAX 2021-2022	FUND BALANCE PLUS DEF. TAX
10	EDUCATION	14,174,523.57	5,106,894.24	6,115,469.99	13,165,947.82	0.00	13,165,947.82
20	OPERATIONS & MAINTENANCE	1,343,425.72	769,339.84	592,948.65	1,519,816.91	0.00	1,519,816.91
30	BOND AND INTEREST	13,604,770.25	1,000,110.82	0.00	14,604,881.07	0.00	14,604,881.07
40	TRANSPORTATION	1,659,388.39	833,689.01	251,320.18	2,241,757.22	0.00	2,241,757.22
50	MUNICIPAL RETIREMENT FUND	371,624.55	163,723.54	126,411.68	408,936.41	0.00	408,936.41
51	FICA/MEDICARE FUND	250,818.87	169,112.77	149,148.63	270,783.01	0.00	270,783.01
60	SITE AND CONSTRUCTION	993,014.17	165,116.72	104,551.50	1,053,579.39	0.00	1,053,579.39
70	WORKING CASH	974,151.33	16,722.27	0.00	990,873.60	0.00	990,873.60
80	TORT FUND	252,120.21	84,149.51	213,441.82	122,827.90	0.00	122,827.90
90	FIRE PREVENTION & SAFETY FUND	153,027.84	361.19	30,163.00	123,226.03	0.00	123,226.03
	TOTALS ALL FUNDS	33,776,864.90	8,309,219.91	7,583,455.45	34,502,629.36	0.00	34,502,629.36

## NORTH BOONE CUSD #200

## PMA ACCOUNTS

November 2020

	Beginning Balance	Received	Expenses	Balance
<b>Balance Forward</b>				<b>\$35,374,960.75</b>
<b>Education Fund</b>	\$ 14,252,166.18	\$ 243,401.19	\$ 775,000.00	\$ <b>13,720,567.37</b>
<b>Operations and Maintenance</b>	\$ 1,628,157.34	\$ 46,922.41	\$ 200,000.00	\$ <b>1,475,079.75</b>
<b>Debt Service (B &amp; I)</b>	\$ 2,312,726.66	\$ 89,010.92		\$ <b>2,401,737.58</b>
<b>Capital Development funds</b>	\$ 12,254,049.00	\$ 62,239.72	\$ 97,140.00	\$ <b>12,219,148.72</b>
<b>Transportation</b>	\$ 2,023,614.80	\$ 40,631.97		\$ <b>2,064,246.77</b>
<b>IMRF Fund</b>	\$ 388,833.08	\$ 13,535.60	\$ 50,000.00	\$ <b>352,368.68</b>
<b>FICA Fund</b>	\$ 268,849.63	\$ 14,176.01	\$ 50,000.00	\$ <b>233,025.64</b>
<b>Capital Projects (S &amp; C)</b>	\$ 467,906.21	\$ 41,923.49	\$ 125,000.00	\$ <b>384,829.70</b>
<b>Sales Tax Fund</b>	\$ 580,968.97	\$ 9.60		\$ <b>580,978.57</b>
<b>Working Cash</b>	\$ 977,724.99	\$ 1,316.76		\$ <b>979,041.75</b>
<b>Tort</b>	\$ 115,623.95	\$ 7,731.68		\$ <b>123,355.63</b>
<b>Building Safety</b>	\$ 104,339.94	\$ 3.07		\$ <b>104,343.01</b>
	<b>\$ 35,374,960.75</b>	<b>\$ 560,902.42</b>	<b>\$ 1,297,140.00</b>	<b>\$ 34,638,723.17</b>
<b>Ending Balance</b>				<b>\$34,638,723.17</b>
				\$ -
PMA GENERAL	\$ 21,838,595.88			
PMA CAPITAL DEVELOPMENT	\$ 12,219,148.72			
PMA CAPITAL SALES TAX	\$ 580,978.57			
TOTAL INVESTMENTS	\$ 34,638,723.17			