

ATTACHMENT NO. X-B

ATTACHMENT NO. X-B: Tentative Budget

Potential motion: Informational

Recommended action: Informational

This is the tentative budget overview. The draft budget will be brought back to the Board in August to approve. In September a public hearing will be held along with the approval of the final budget.

## NORTH BOONE CUSD 200

% OF FISC. YR: 100.0

## REVENUE SUMMARY BY FUND THROUGH JUNE, 2021

PAGE: 1

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	1,559,176.67	6,890,738.46	320,061.54	95.56
10-300000	REVENUE FROM STATE SOURCES	7,434,300.00	46.34	720,545.55	7,611,715.46	-177,415.46	102.39
10-400000	REVENUE FROM FEDERAL SOURCES	1,398,000.00	8.71	127,508.59	1,005,325.08	392,674.92	71.91
TOTAL	EDUCATION FUND	16,043,100.00	100.00	2,407,230.81	15,507,779.00	535,321.00	96.66
<u>OPERATIONS &amp; MAINTENANCE FUND</u>							
20-100000	REVENUE FROM LOCAL SOURCES	1,294,500.00	67.26	426,688.13	1,460,745.66	-166,245.66	112.84
20-300000	REVENUE FROM STATE SOURCES	630,000.00	32.74	0.00	630,000.00	0.00	100.00
20-400000	REVENUE FROM FEDERAL SOURCES	0.00	0.00	0.00	5,441.34	-5,441.34	0.00
20-700000	OTHER FINANCING SOURCES	0.00	0.00	0.00	600,000.00	-600,000.00	0.00
TOTAL	OPERATIONS & MAINTENANCE FUND	1,924,500.00	100.00	426,688.13	2,696,187.00	-771,687.00	140.10
<u>BOND AND INTEREST FUND</u>							
30-100000	REVENUE FROM LOCAL SOURCES	2,803,000.00	100.00	472,645.09	2,027,999.68	775,000.32	72.35
TOTAL	BOND AND INTEREST FUND	2,803,000.00	100.00	472,645.09	2,027,999.68	775,000.32	72.35
<u>TRANSPORTATION FUND</u>							
40-100000	REVENUE FROM LOCAL SOURCES	977,500.00	62.96	211,964.05	995,127.52	-17,627.52	101.80
40-300000	REVENUE FROM STATE SOURCES	575,000.00	37.04	0.00	804,162.63	-229,162.63	139.85
TOTAL	TRANSPORTATION FUND	1,552,500.00	100.00	211,964.05	1,799,290.15	-246,790.15	115.90
<u>MUNICIPAL RETIREMENT FUND</u>							
50-100000	REVENUE FROM LOCAL SOURCES	360,300.00	100.00	69,472.71	344,513.05	15,786.95	95.62
TOTAL	MUNICIPAL RETIREMENT FUND	360,300.00	100.00	69,472.71	344,513.05	15,786.95	95.62
<u>FICA/MEDICARE FUND</u>							
51-100000	REVENUE FROM LOCAL SOURCES	367,260.00	100.00	73,739.52	370,434.89	-3,174.89	100.86
TOTAL	FICA/MEDICARE FUND	367,260.00	100.00	73,739.52	370,434.89	-3,174.89	100.86
<u>SITE AND CONSTRUCTION FUND</u>							
60-100000	REVENUE FROM LOCAL SOURCES	360,000.00	100.00	-83,199.71	379,665.15	-19,665.15	105.46
TOTAL	SITE AND CONSTRUCTION FUND	360,000.00	100.00	-83,199.71	379,665.15	-19,665.15	105.46
<u>WORKING CASH FUND</u>							
70-100000	REVENUE FROM LOCAL SOURCES	40,020.00	100.00	9,560.22	43,888.89	-3,868.89	109.67
TOTAL	WORKING CASH FUND	40,020.00	100.00	9,560.22	43,888.89	-3,868.89	109.67
<u>TORT FUND</u>							
80-100000	REVENUE FROM LOCAL SOURCES	208,100.00	100.00	49,350.77	226,920.17	-18,820.17	109.04
TOTAL	TORT FUND	208,100.00	100.00	49,350.77	226,920.17	-18,820.17	109.04
<u>FIRE PREVENTION &amp; SAFETY FUND</u>							
90-100000	REVENUE FROM LOCAL SOURCES	1,225.00	100.00	16.47	738.99	486.01	60.33
TOTAL	FIRE PREVENTION & SAFETY FUND	1,225.00	100.00	16.47	738.99	486.01	60.33
<u>REVENUE ACROSS ALL FUNDS</u>							
100000	REVENUE FROM LOCAL SOURCES	13,622,705.00	57.58	2,789,413.92	12,740,772.46	881,932.54	93.53
300000	REVENUE FROM STATE SOURCES	8,639,300.00	36.51	720,545.55	9,045,878.09	-406,578.09	104.71
400000	REVENUE FROM FEDERAL SOURCES	1,398,000.00	5.91	127,508.59	1,010,766.42	387,233.58	72.30
700000	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	600,000.00	-600,000.00	0.00
TOTAL	REVENUE ACROSS ALL FUNDS	23,660,005.00	100.00	3,637,468.06	23,397,416.97	262,588.03	98.89

NORTH BOONE CUSD 200

% OF FISC. YR: 100.0

EXPENDITURE SUMMARY BY FUND THROUGH JUNE, 2021

PAGE: 2

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	71.44	962,021	11,206,271	0	0	611,679	94.82
10-200	BENEFITS	1,553,966	9.39	272,148	1,740,060	0	0	-186,094	111.98
10-300	PURCHASED SERVICES	945,850	5.72	127,158	986,462	1,230	0	-41,842	104.42
10-400	SUPPLIES	1,601,869	9.68	192,360	980,538	87,265	0	534,067	66.66
10-500	CAPITAL OUTLAY	48,050	0.29	-32,090	8,396	0	0	39,654	17.47
10-600	OTHER OBJECTS/TUITION	575,050	3.48	36,872	566,265	0	0	8,785	98.47
10-700	NON CAPITALIZED EQUIP.	0	0.00	0	600,000	0	0	-600,000	0.00
TOTAL	EDUCATION FUND	16,542,735	100.00	1,558,468	16,087,991	88,495	0	366,250	97.79
<u>OPERATIONS &amp; MAINTENANCE FUND</u>									
20-100	SALARIES	640,000	33.42	52,315	615,007	0	0	24,993	96.09
20-200	BENEFITS	86,325	4.51	4,998	59,109	0	0	27,216	68.47
20-300	PURCHASED SERVICES	359,500	18.77	42,882	449,110	0	0	-89,610	124.93
20-400	SUPPLIES	543,500	28.38	31,137	404,838	0	0	138,662	74.49
20-500	CAPITAL OUTLAY	283,500	14.81	15,632	49,951	0	0	233,549	17.62
20-600	OTHER OBJECTS/TUITION	2,000	0.10	0	4,907	0	0	-2,907	245.37
TOTAL	OPERATIONS & MAINTENANCE FUND	1,914,825	100.00	146,963	1,582,922	0	0	331,903	82.67
<u>BOND AND INTEREST FUND</u>									
30-600	OTHER OBJECTS/TUITION	3,475,750	100.00	148,313	3,458,219	0	0	17,531	99.50
TOTAL	BOND AND INTEREST FUND	3,475,750	100.00	148,313	3,458,219	0	0	17,531	99.50
<u>TRANSPORTATION FUND</u>									
40-100	SALARIES	598,000	46.18	41,905	491,114	0	0	106,886	82.13
40-200	BENEFITS	26,400	2.04	1,370	16,192	0	0	10,208	61.33
40-300	PURCHASED SERVICES	133,000	10.27	1,112	88,875	313	0	43,812	67.06
40-400	SUPPLIES	136,000	10.50	5,447	77,163	0	0	58,837	56.74
40-500	CAPITAL OUTLAY	400,000	30.89	0	209,189	0	0	190,811	52.30
40-600	OTHER OBJECTS/TUITION	1,500	0.12	128	890	0	0	610	59.33
TOTAL	TRANSPORTATION FUND	1,294,900	100.00	49,962	883,424	313	0	411,163	68.25
<u>MUNICIPAL RETIREMENT FUND</u>									
50-200	BENEFITS	320,050	100.00	25,247	309,003	0	0	11,047	96.55
TOTAL	MUNICIPAL RETIREMENT FUND	320,050	100.00	25,247	309,003	0	0	11,047	96.55
<u>FICA/MEDICARE FUND</u>									
51-200	BENEFITS	340,875	100.00	31,426	367,016	0	0	-26,141	107.67
TOTAL	FICA/MEDICARE FUND	340,875	100.00	31,426	367,016	0	0	-26,141	107.67
<u>SITE AND CONSTRUCTION FUND</u>									
60-300	PURCHASED SERVICES	55,000	15.28	0	4,750	0	0	50,250	8.64
60-400	SUPPLIES	30,000	8.33	0	0	0	0	30,000	0.00
60-500	CAPITAL OUTLAY	275,000	76.39	1,000	211,998	0	0	63,002	77.09
TOTAL	SITE AND CONSTRUCTION FUND	360,000	100.00	1,000	216,748	0	0	143,252	60.21
<u>TORT FUND</u>									
80-200	BENEFITS	0	0.00	0	12,372	0	0	-12,372	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	219,876	0	0	-12,371	105.96

NORTH BOONE CUSD 200

% OF FISC. YR: 100.0

EXPENDITURE SUMMARY BY FUND THROUGH JUNE, 2021

PAGE: 3

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>									
90-300	PURCHASED SERVICES	0	0.00	0	7,794	0	0	-7,794	0.00
90-500	CAPITAL OUTLAY	35,000	100.00	-16,632	26,875	0	0	8,125	76.78
TOTAL	FIRE PREVENTION & SAFETY FUND	35,000	100.00	-16,632	34,668	0	0	332	99.05
<u>EXPENDITURES ACROSS ALL FUNDS</u>									
100	SALARIES	13,055,950	53.31	1,056,240	12,312,392	0	0	743,558	94.30
200	BENEFITS	2,327,616	9.50	335,188	2,503,752	0	0	-176,136	107.57
300	PURCHASED SERVICES	1,700,855	6.94	171,152	1,744,495	1,543	0	-45,183	102.66
400	SUPPLIES	2,311,369	9.44	228,944	1,462,539	87,265	0	761,565	67.05
500	CAPITAL OUTLAY	1,041,550	4.25	-32,090	506,409	0	0	535,142	48.62
600	OTHER OBJECTS/TUITION	4,054,300	16.55	185,313	4,030,281	0	0	24,019	99.41
700	NON CAPITALIZED EQUIP.	0	0.00	0	600,000	0	0	-600,000	0.00
TOTAL	EXPENDITURES ACROSS ALL FUNDS	24,491,640	100.00	1,944,747	23,159,868	88,808	0	1,242,965	94.92

## NORTH BOONE CUSD 200

ACCOUNTING SUMMARY THROUGH JUNE, 2021

PAGE: 4

NO.	FUND DESCRIPTION	FUND BALANCE		EXPENDITURES	FUND BALANCE	DEFERRED TAX	FUND BALANCE
		07/01/20	REVENUE		06/30/21		2021-2022
10	EDUCATION	14,166,357.64	15,507,779.00	16,087,990.68	13,586,145.96	0.00	13,586,145.96
20	OPERATIONS & MAINTENANCE	1,319,673.55	2,696,187.00	1,582,922.12	2,432,938.43	0.00	2,432,938.43
30	BOND AND INTEREST	13,614,325.77	2,027,999.68	3,458,219.25	12,184,106.20	0.00	12,184,106.20
40	TRANSPORTATION	1,662,007.32	1,799,290.15	883,423.75	2,577,873.72	0.00	2,577,873.72
50	MUNICIPAL RETIREMENT FUND	358,012.75	344,513.05	309,003.46	393,522.34	0.00	393,522.34
51	FICA/MEDICARE FUND	242,752.33	370,434.89	367,016.25	246,170.97	0.00	246,170.97
60	SITE AND CONSTRUCTION	1,021,036.17	379,665.15	216,748.16	1,183,953.16	0.00	1,183,953.16
70	WORKING CASH	974,124.41	43,888.89	0.00	1,018,013.30	0.00	1,018,013.30
80	TORT FUND	252,907.33	226,920.17	219,875.82	259,951.68	0.00	259,951.68
90	FIRE PREVENTION & SAFETY FUND	153,276.87	738.99	34,668.26	119,347.60	0.00	119,347.60
	TOTALS ALL FUNDS	33,764,474.14	23,397,416.97	23,159,867.75	34,002,023.36	0.00	34,002,023.36

# FY 22 Draft Budget



North Boone CUSD 200  
Board of Education Meeting  
July 2021



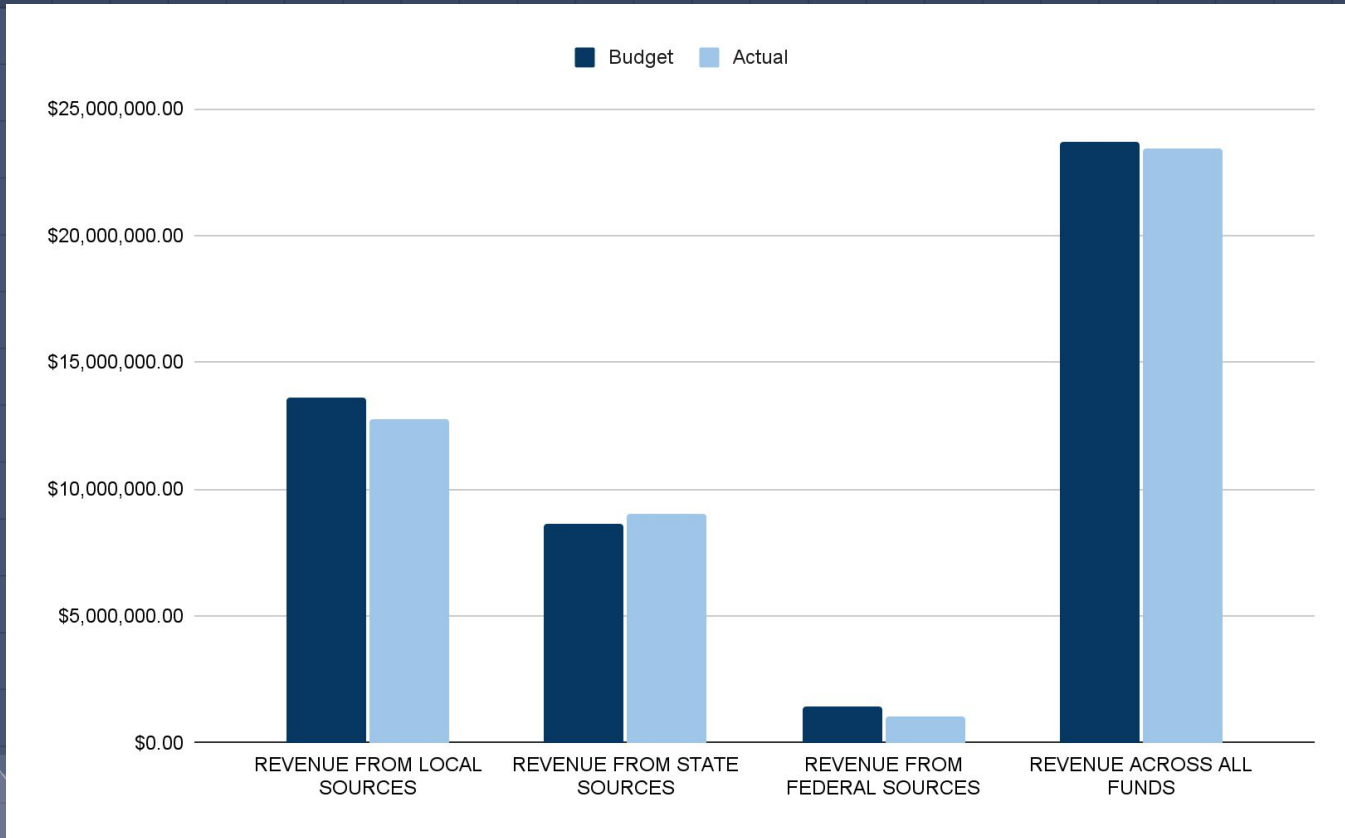
Updates  
July 2021

# FY 21 Budget Overview

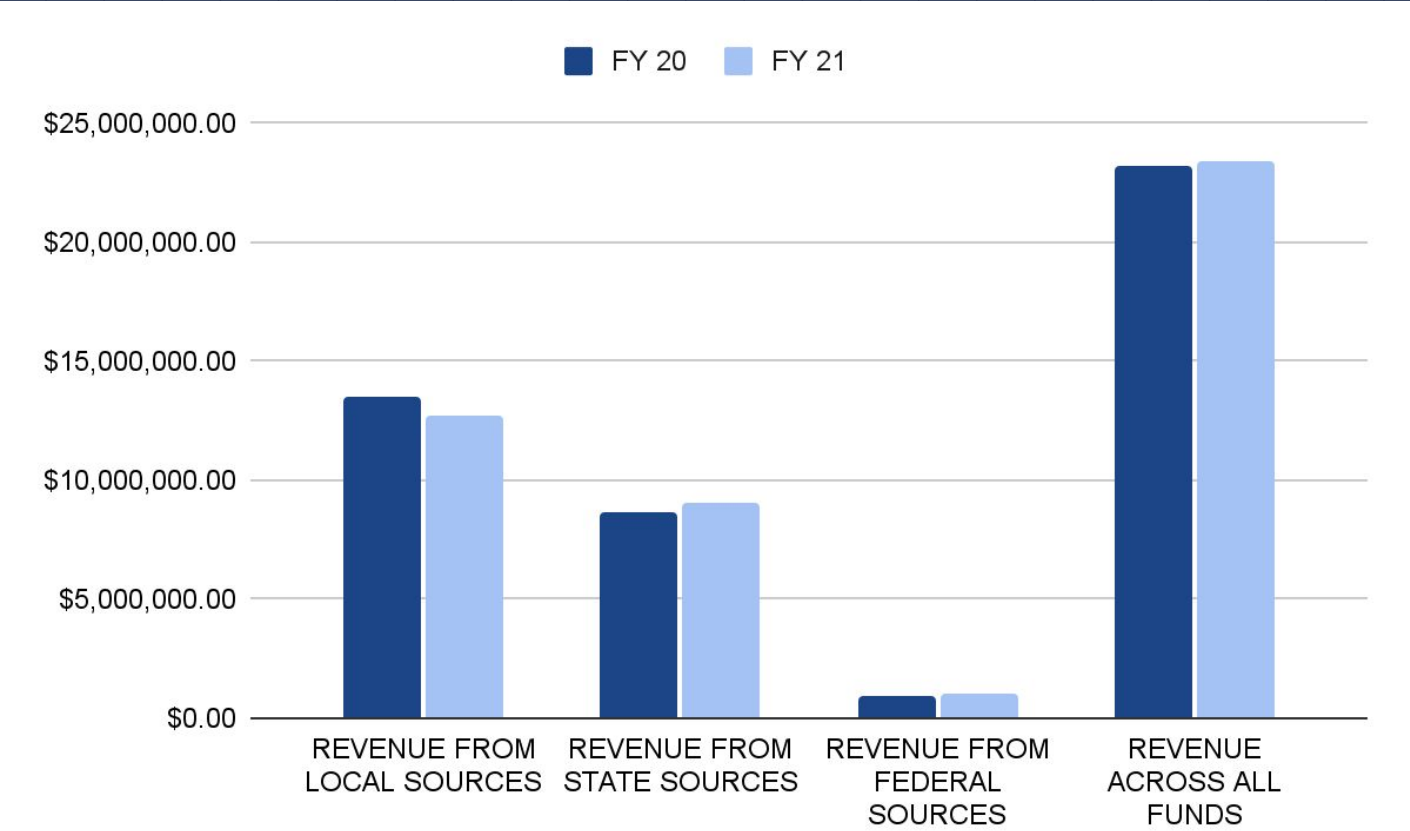
\*Numbers have not been audited



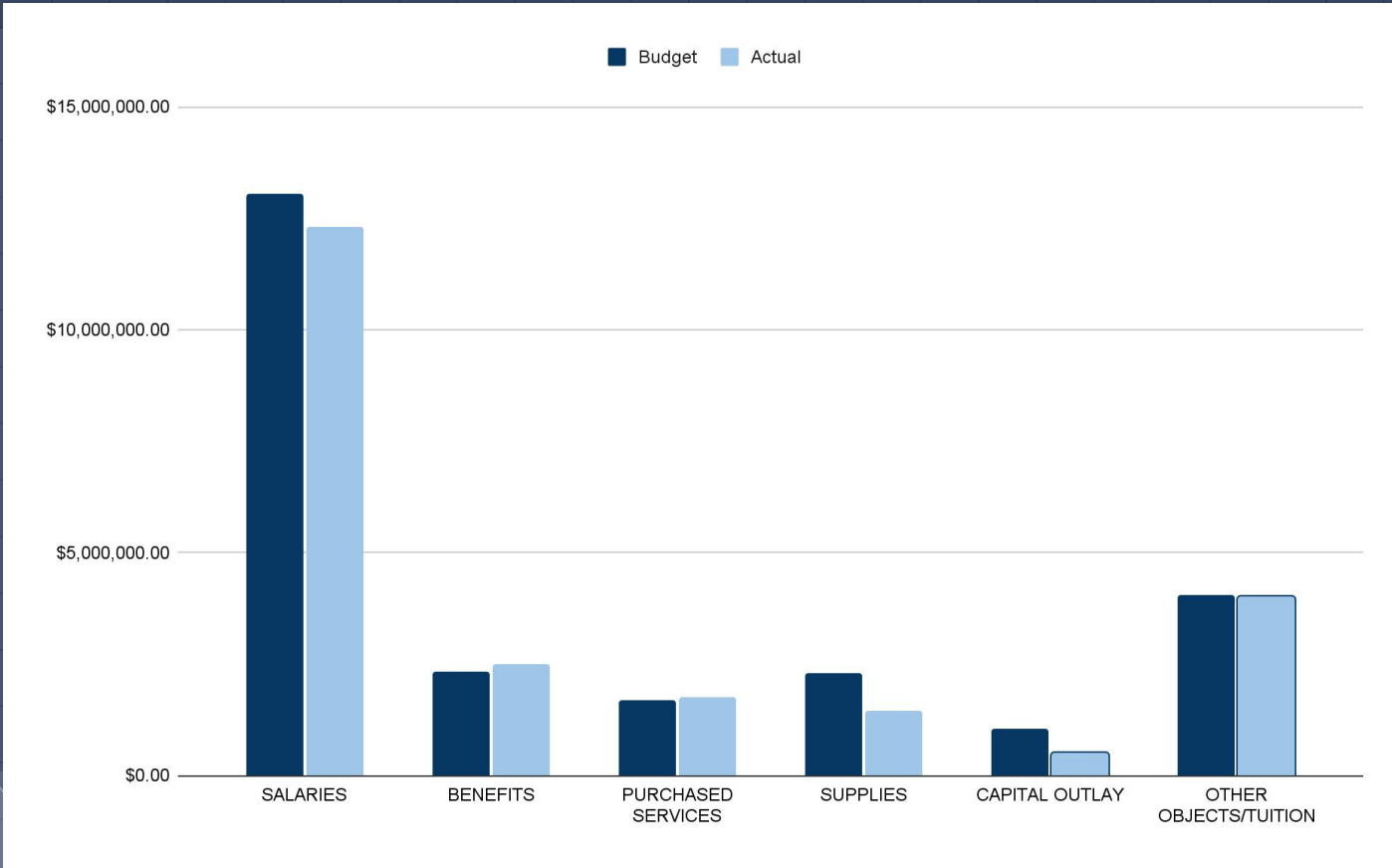
# FY 21 Revenue Overview



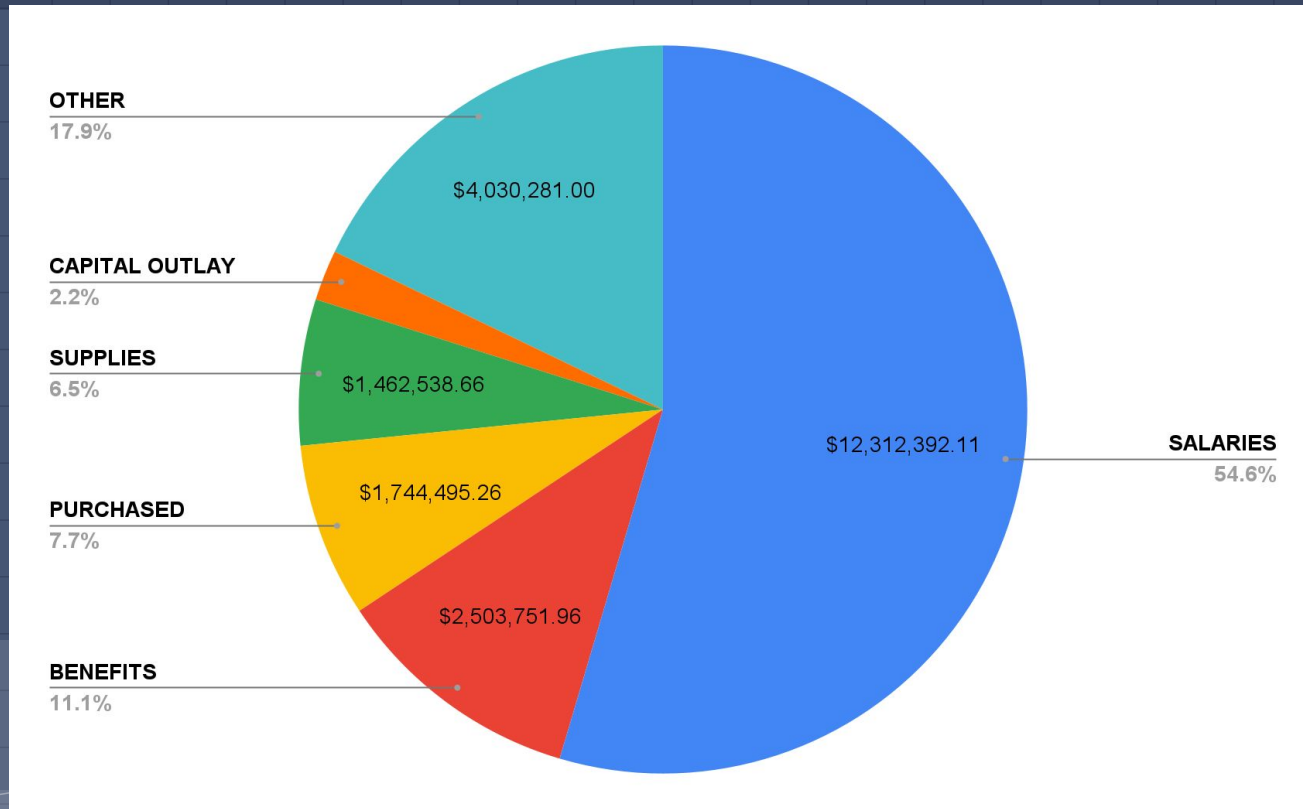
# FY 21 Revenue



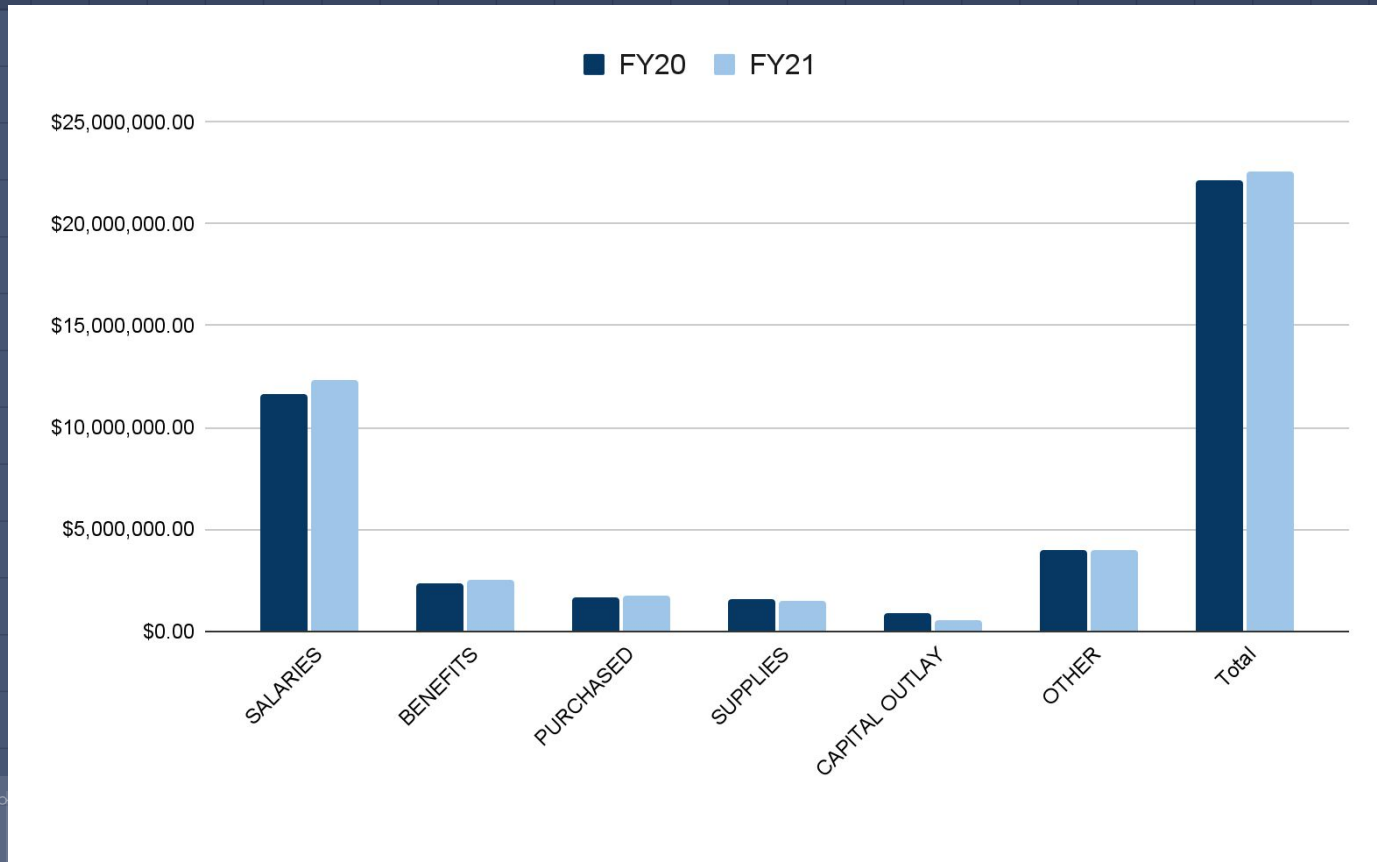
# FY 21 Expenditure Overview



# FY 21 Expenditures



# FY 21 Expenditures



# FY21 Operating Expenses

Fund	Revenue	Expenditures	Rev. Less Exp.	Fund Balance
EDUCATION	\$15,508,257.22	\$16,087,990.68	(\$579,733.46)	\$13,586,624.18
O & M	\$2,696,187.00	\$1,582,922.12	\$1,113,264.88	\$2,432,938.43
Transportation	\$1,799,290.15	\$883,423.75	\$915,866.40	\$2,577,873.72
WORKING CASH	\$43,888.89	\$0	\$43,888.89	\$1,018,013.30
TOTAL Operating	\$20,047,623.26	\$18,554,336.55	\$1,493,286.71	\$19,615,449.63

As of July 2021

# FY21 Budget Overview

Fund	Revenue	Expenditures	Rev. Less Exp.	Fund Balance
EDUCATION	\$15,508,257.22	\$16,087,990.68	(\$579,733.46)	\$13,586,624.18
O & M	\$2,696,187.00	\$1,582,922.12	\$1,113,264.88	\$1,113,264.88
BOND	\$2,027,999.68	\$3,458,219.25	(\$1,430,219.57)	\$12,184,106.20
Transportation	\$1,799,290.15	\$883,423.75	\$915,866.40	\$2,577,873.72
IMRF	\$344,513.05	\$309,003.46	\$35,509.59	\$393,522.34
Social Security	\$370,434.89	\$367,016.25	\$3,418.64	\$246,170.97
CAPITAL PROJECTS	\$379,665.15	\$216,748.16	\$162,916.99	\$1,183,953.16
WORKING CASH	\$43,888.89	\$0	\$43,888.89	\$1,018,013.30
TORT	\$226,920.17	\$219,875.82	\$7,044.35	\$259,951.68
FIRE PREVENTION	\$738.99	\$34,668.75	(\$33,929.27)	\$119,347.60
TOTAL (minus Bond)	\$21,369,895.51	\$19,701,648.50	\$1,668,247.01	\$21,818,395.38

As of July 2021



Questions?



# Budget Timeline

June and July: Draft Budget presented to the Board

August: Approval of Tentative Budget

September: Approval of Budget



# Budget Implications due to COVID

## Property Taxes:

FY22+: CPI may be reduced or lower new construction

## Interest Revenue:

FY21 & FY22: Interest rates have decreased and this could continue into FY23 and beyond



# Budget Implications due to COVID

## State Funding:

FY22+: Funding may be held flat, categorial payments may be delayed

## Medicaid:

FY22: With students back in session there will be an increase in services. Anticipating Free Care in the near future



# Budget Implications due to COVID

Title/Federal:

FY22: Additional funds through ESSER

Sales Tax: Slight decrease in FY21 but no long term impacts





# Overall District Budget

# Revenue

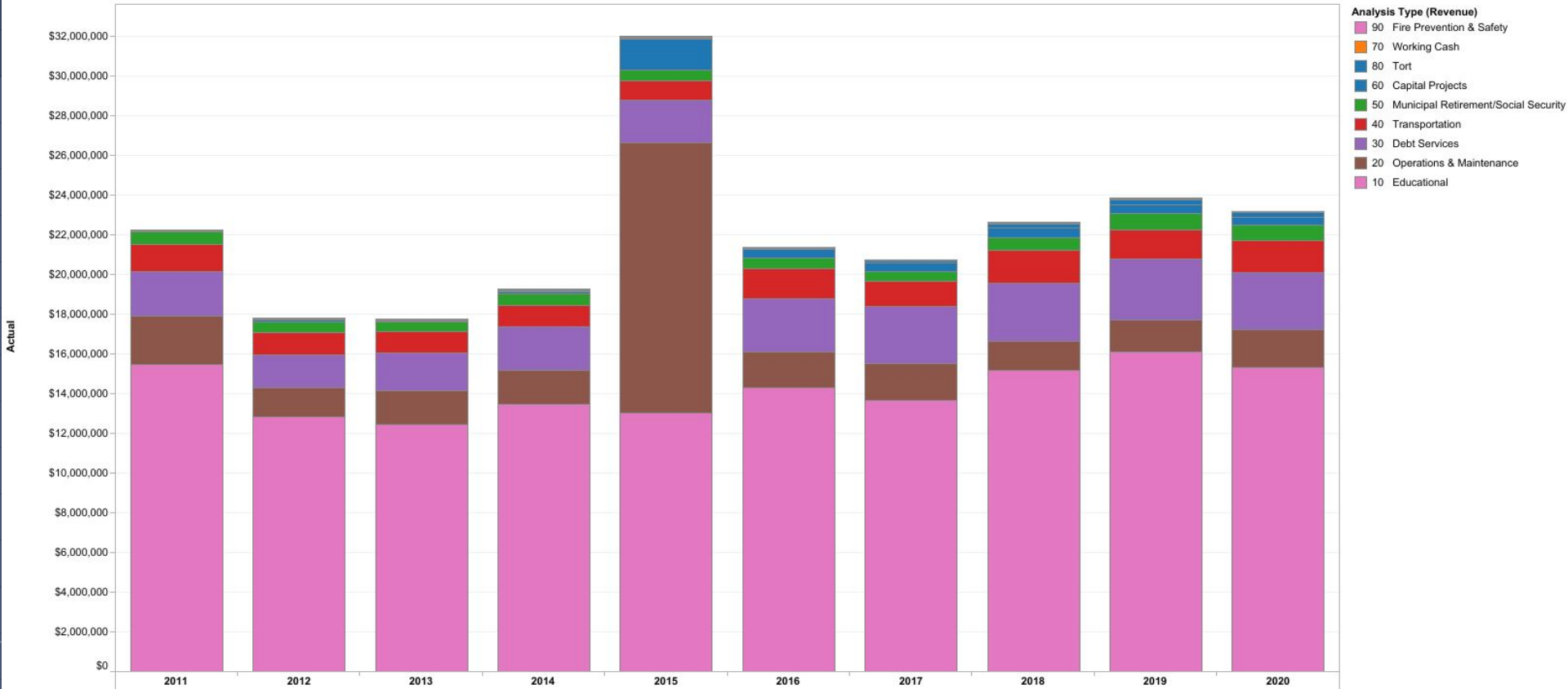
Education Funding in Illinois comes from:

\*Local: Property taxes (these numbers are generated through the tax levy process)

\*State: Evidence Based Funding & Categorical Payments

\*Federal: Grants (special education, ELL, etc.)

**Revenue Bar Chart**  
 North Boone CUSD 200  
 By: Fund  
 Source: 5 Year Budget and AFR



# Evidence Based Funding

Allocations for the 2021-2022 EBF are set to be held at the same funding level as FY21. There is a potential this may change due to recent legislation

We have budgeted for \$7,808,459 for Evidence Based Funding from the state.





# State Categorical Payments

ISBE mandated categorical and grant lines are held to current year levels

We have received three payments out of the four for FY21



# Tax Levy Revenue

The tax levy accounts for about 75% of the revenue for a district.

The tax levy typically increases by CPI (~1.9 to 2.1%) each year

\*June 2021 we received our first and second levy payment that was about 55% of the revenue expected.



# Federal Grants

Grants include funding for special education, ELL, Agriculture and Title grants. Funding typically stays flat from year to year.


Due to COVID, new ESSER funds are being given to schools. North Boone will receive \$2,931,171 between FY21 and FY24



# ESSER (Cares Act)

Grant Award: \$196,905

Grant spent in FY 20 & 21:

- Hot spots for student to access internet (\$6,000)
  - Student devices for remote learning (\$181,900)
  - Staff devices for remote learning (\$9,005)
- 

# ESSER II

Grant Award: \$842,668

## Grant Plan:


- Summer School Opportunities
- HVAC system to Capron, Poplar Grove, Manchester, North Boone Middle and North Boone Upper
- After school tutoring and intervention
- Upgrade and install outdoor learning environment at Capron

# ESSER III (ARP)

- Grant Award: \$1,891,598
- 20% of the funds must be spent on learning loss through the implementation of evidence-based interventions (~\$380,000)

# ESSER III (ARP)

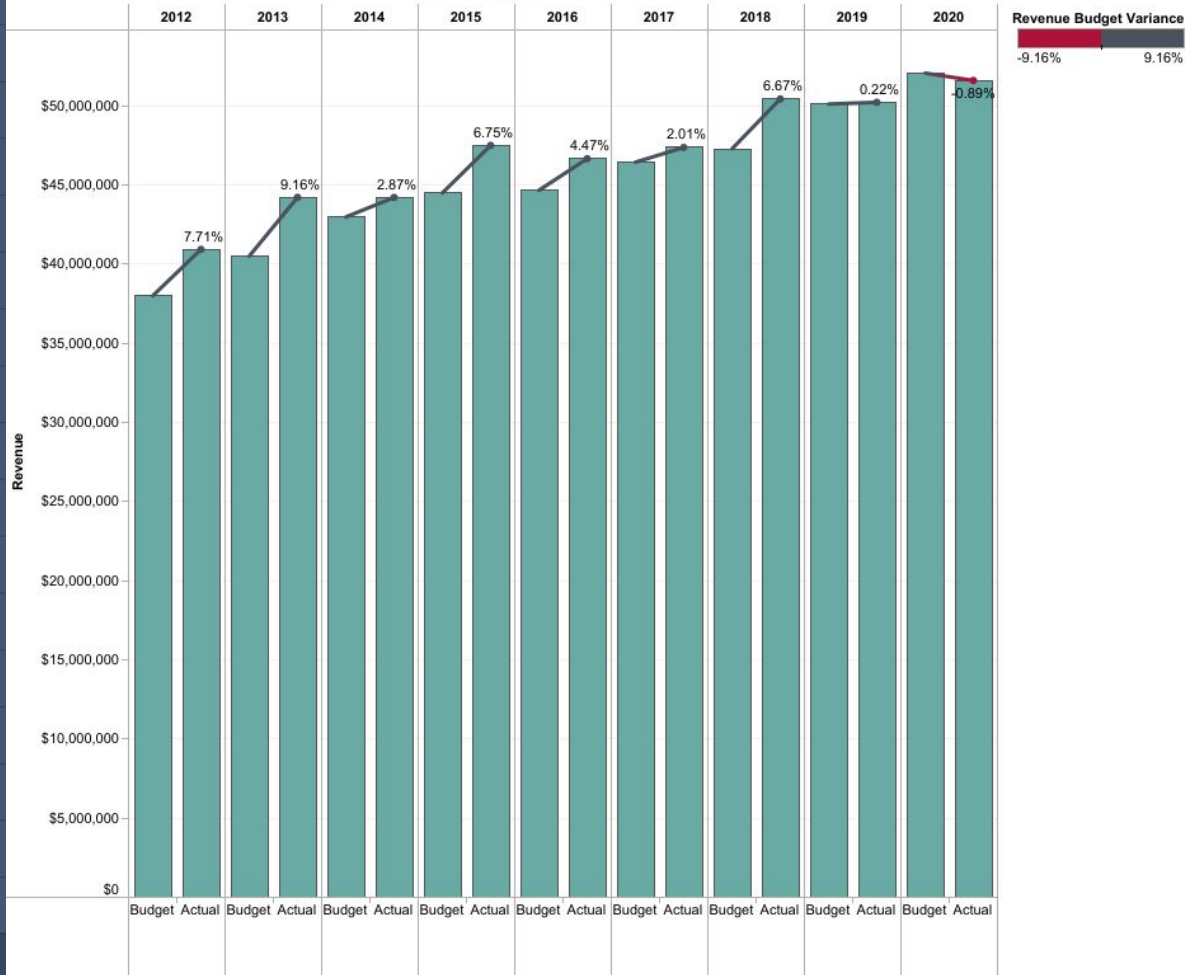
## Grant Plan:

- Upgrade and install outdoor learning environments at Manchester, Poplar Grove, and Upper Elementary
  - High-Impact tutoring and intervention
  - Social emotional supports
  - Other academic support including personnel supports
  - MTSS process in collaboration with the CEC
  - Summer School
- 
- The background features a decorative graphic at the bottom consisting of a white line graph with circular markers and a bar chart with vertical bars of varying heights, all in a light blue color against the dark blue grid background.

# Revenue Budget Performance

Addison SD 4

Source: Budget and AFR

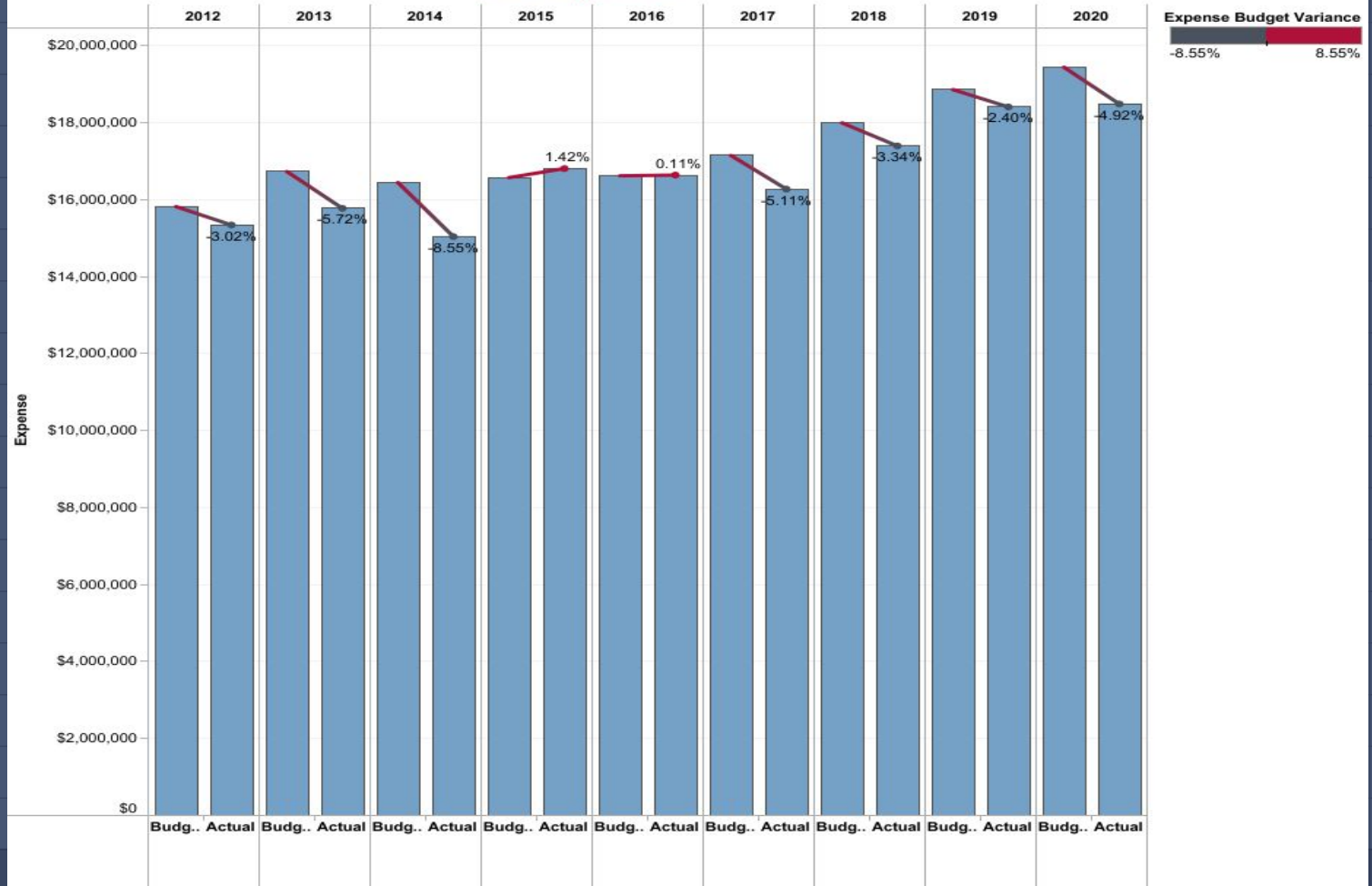




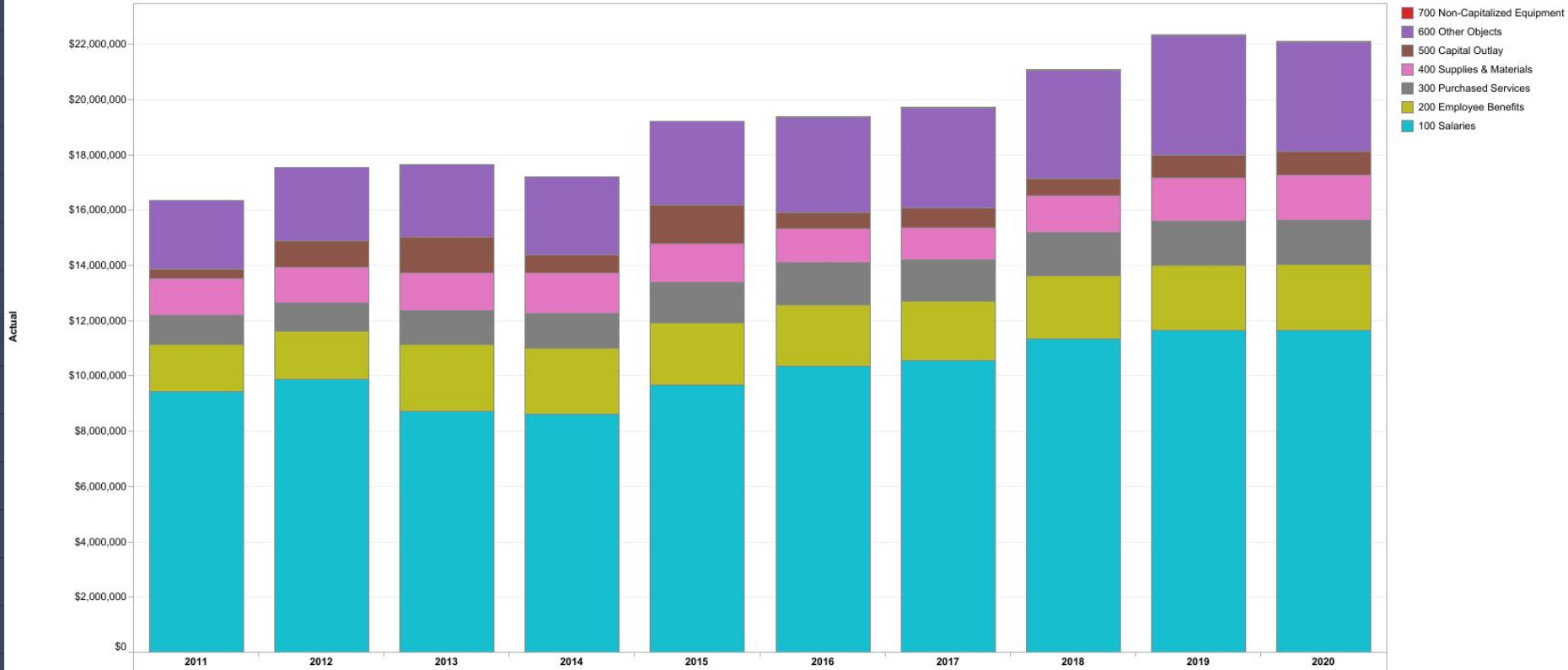
# Expense Budget Performance

North Boone CUSD 200

Source: Budget and AFR



**Expenses Bar Chart**  
 North Boone CUSD 200  
 By: Object  
 Source: 5 Year Budget and AFR

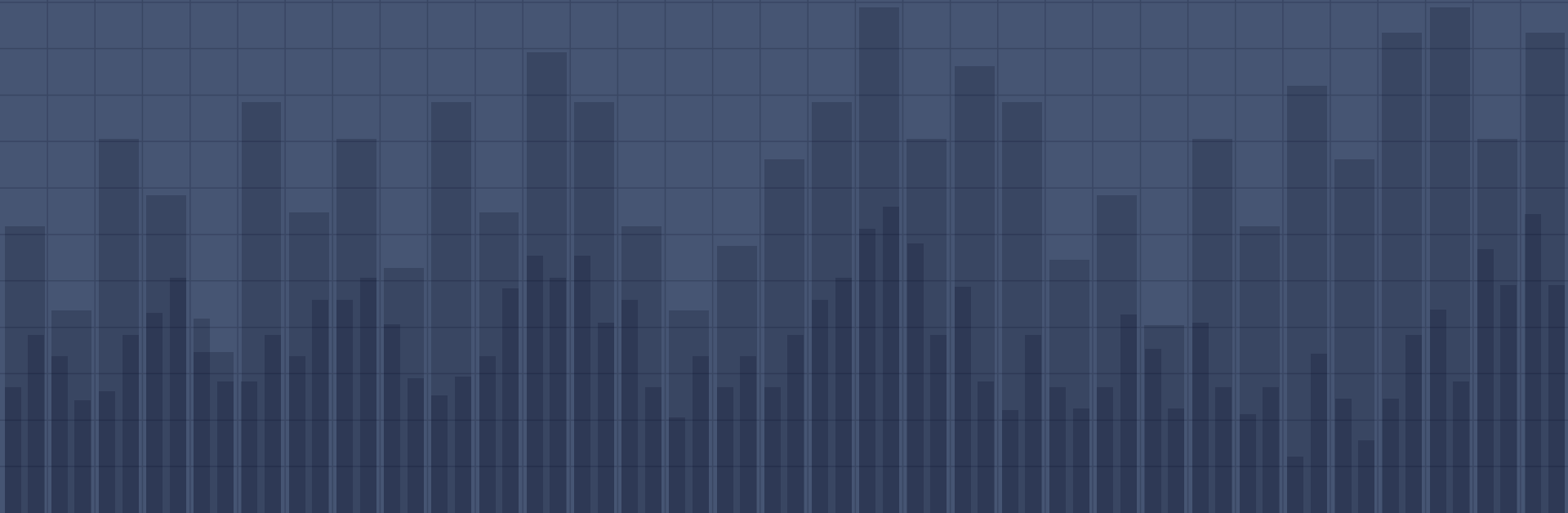


# Overview of FY21 Budget

Fund	Revenue (% received)	Expenditures (% expended)	Fund Balance as of 4/2021
EDUCATION	62%	83%	\$10,757,209.35
O & M	95%	70%	\$1,833,046.93
BOND	41%	95%	\$11,454,419.70
Transportation	83%	40%	\$2,431,392.38
IMRF	49%	81%	\$276,833.41
Social Security	50%	90%	\$119,824.12
CAPITAL PROJECTS	117%	59%	\$1,229,700.63
WORKING CASH	51%	0%	\$994,832.81
TORT	52%	100%	\$142,832.81
FIRE PREVENTION	53%	100%	\$102,625.22
TOTAL	64%	81%	\$29,342,717.13

As of April 2021

# Education Fund



# Education (Fund 10)

Education fund is our largest fund.

Encompasses instructional expenditures and supports such as teachers, food services, etc.

Fund balance (as of April 2021): \$10,757,209.35





We have collected about 62% of the  
estimated revenue for FY 21 in the  
Education Fund

We have spent about 83% of our  
budget

	FY21	FY22
REVENUE	\$16,043,100	\$15,946,650
EXPENDITURES	\$16,542,735	\$15,752,247

# 2022 Education Budget

# Budget Highlights for Education Fund

\*Salaries and benefits with increases included

\*Curriculum budget to include new adoption

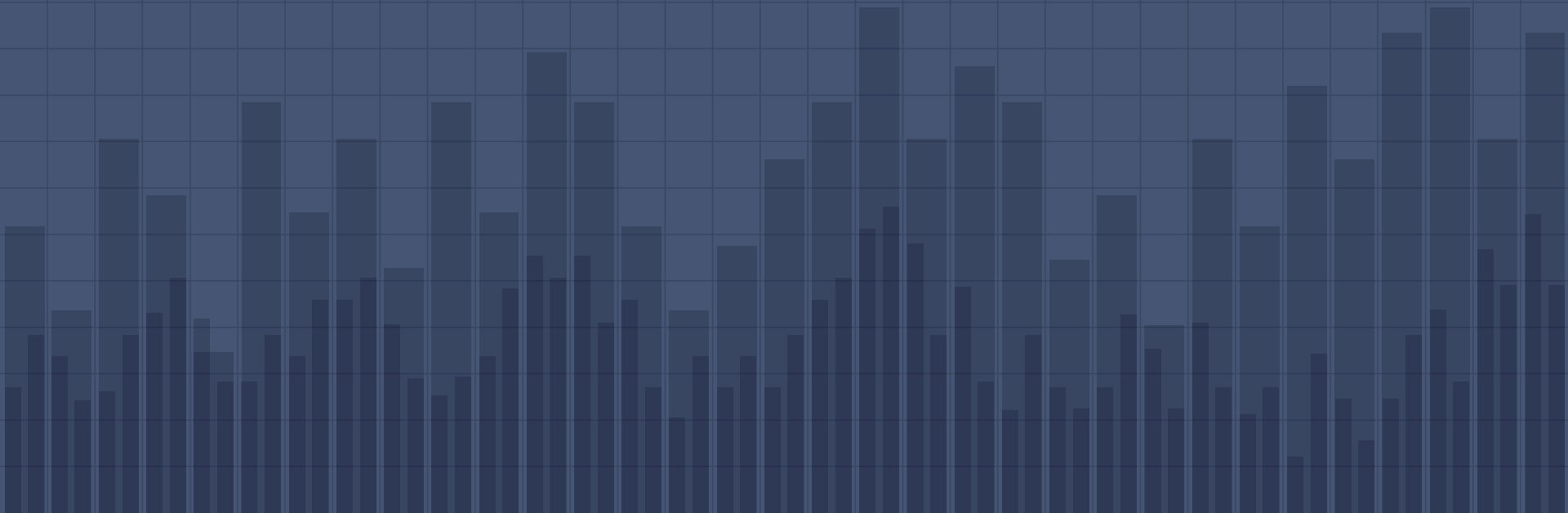
\*Technology budget reflects devices and smartboards

\*3-4 staff positions that may need to be added due to student needs and enrollment numbers

\*Department budgets consistent with FY21 budget



# Operations & Maintenance



# Operation and Maintenance (Fund 20)

Maintaining, improving or repairing buildings including grounds. This includes custodial/maintenance staff and utilities

Fund balance (as of April 2021): \$1,833,046.93





We have collected about 95% of the  
estimated revenue for FY21 in the  
O&M Fund

We have spent about 70% of the  
budget

	FY21	FY22
REVENUE	\$1,924,500	\$1,980,500
EXPENDITURES	\$1,914,825	\$1,890,850

2022 O & M Budget

# Budget Highlights for O & M Fund

\*Salaries and benefits with increases included

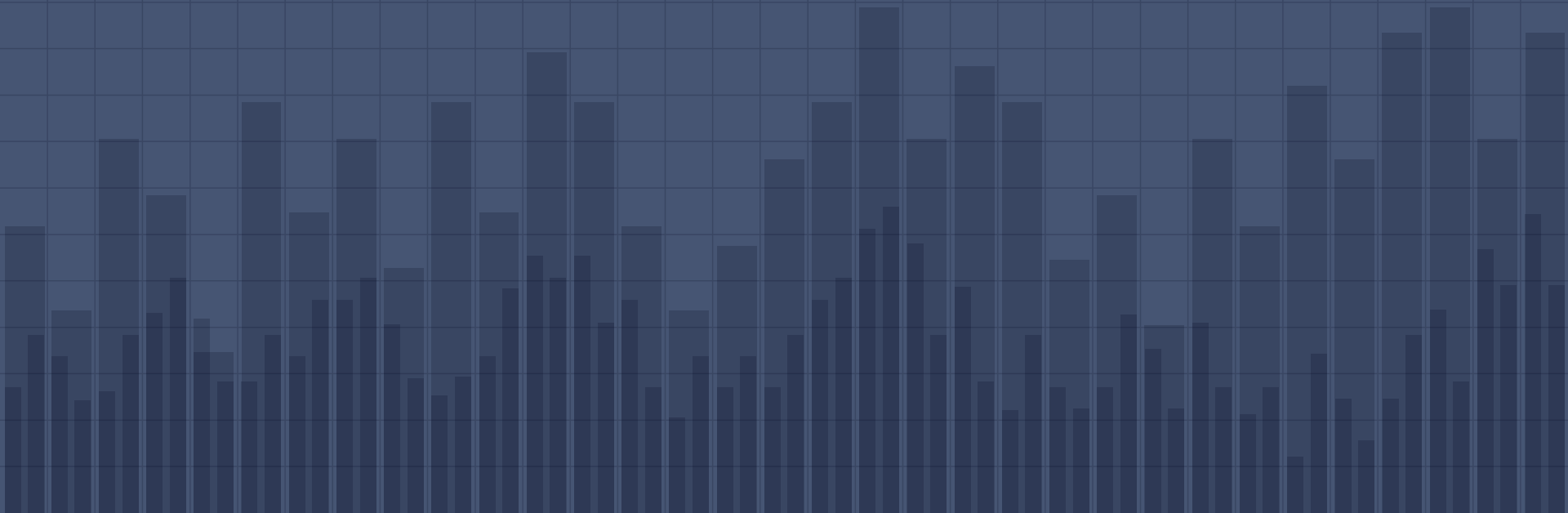
\*Department budgets consistent with FY21 budget

\*Increased funds set aside for Capital Improvements (Capron Parking lot)

\*Funds for potential staff member added to meet needs (2 FTE custodians)



# Debt Services



# Debt Service (Fund 30)

Used for bond principal and interest payments.

Fund balance (as of April 2021): \$11,454,419.70



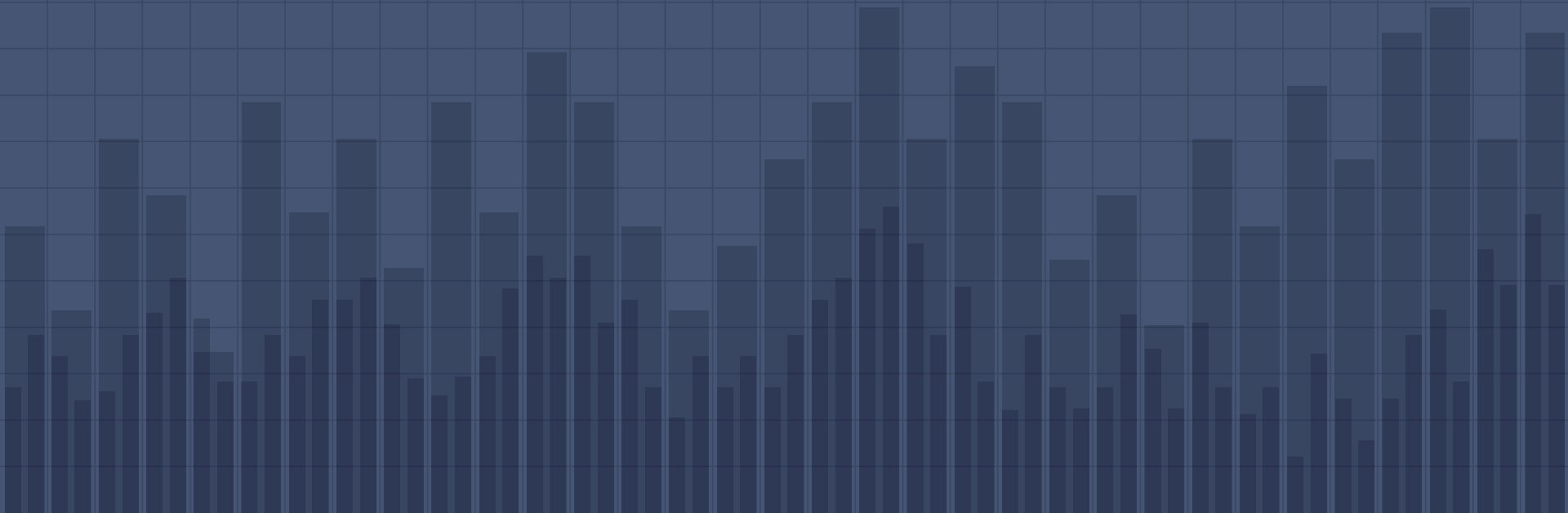


We have collected about 41% of the  
estimated revenue for FY20 in the  
Debt Services Fund

We have spent about 95% of the  
budget



# Transportation Fund



# Transportation (Fund 40)

Used for all costs associated with transportation including salaries, repairs and purchases.

Fund balance (as of April 2021): \$2,431,392.70





We have collected about 83% of the  
estimated revenue for FY 21 in the  
Transportation Fund

We have spent about 40% of the  
budget

	FY21	FY22
REVENUE	\$1,552,500	\$1,488,500
EXPENDITURES	\$1,294,900	\$1,429,900

2022 Transportation

# Budget Highlights for Transportation Fund

\*Salaries and benefits with increases included

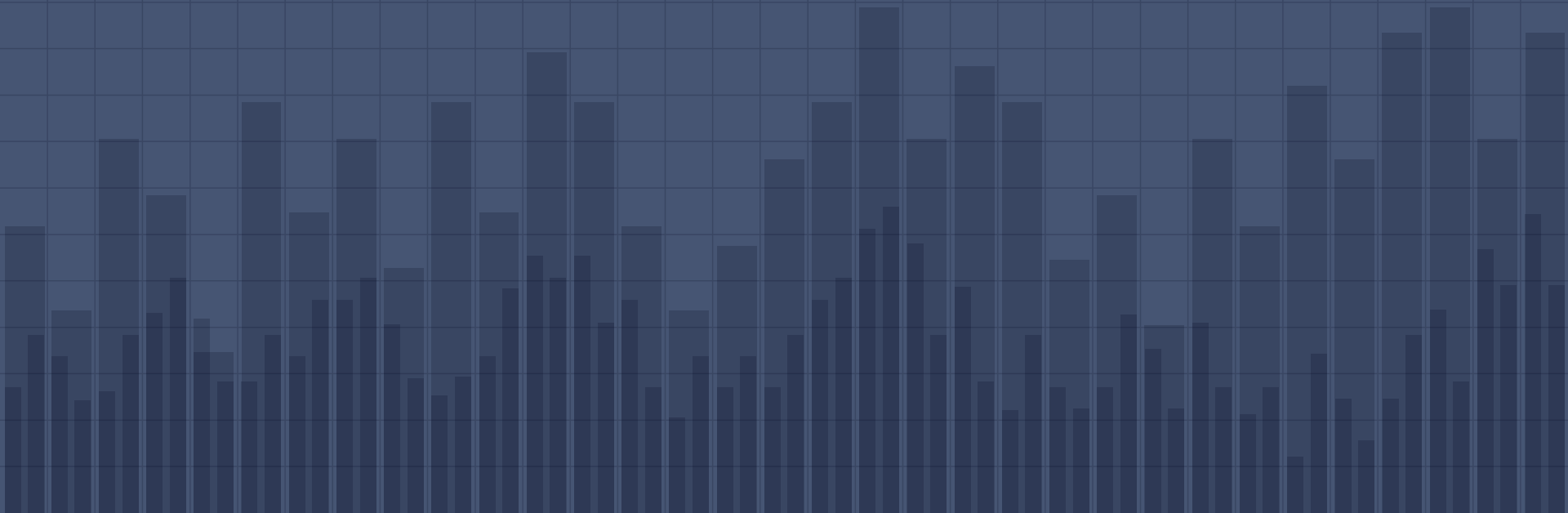
\*Funds for potential staff member added to meet needs

\*Funds set aside for bus purchases per set rotation schedule (~\$200,000)

\*Department budgets consistent with FY20 budget

\*Funds set aside for Transportation parking lot (~\$350,000)

# Retirement & Social Security Fund



# Retirement & Social Security (Funds 50 & 51)

Board's share of social security, Medicare taxes and IMRF retirement

Fund balance (as of February 2021): \$396,657.53



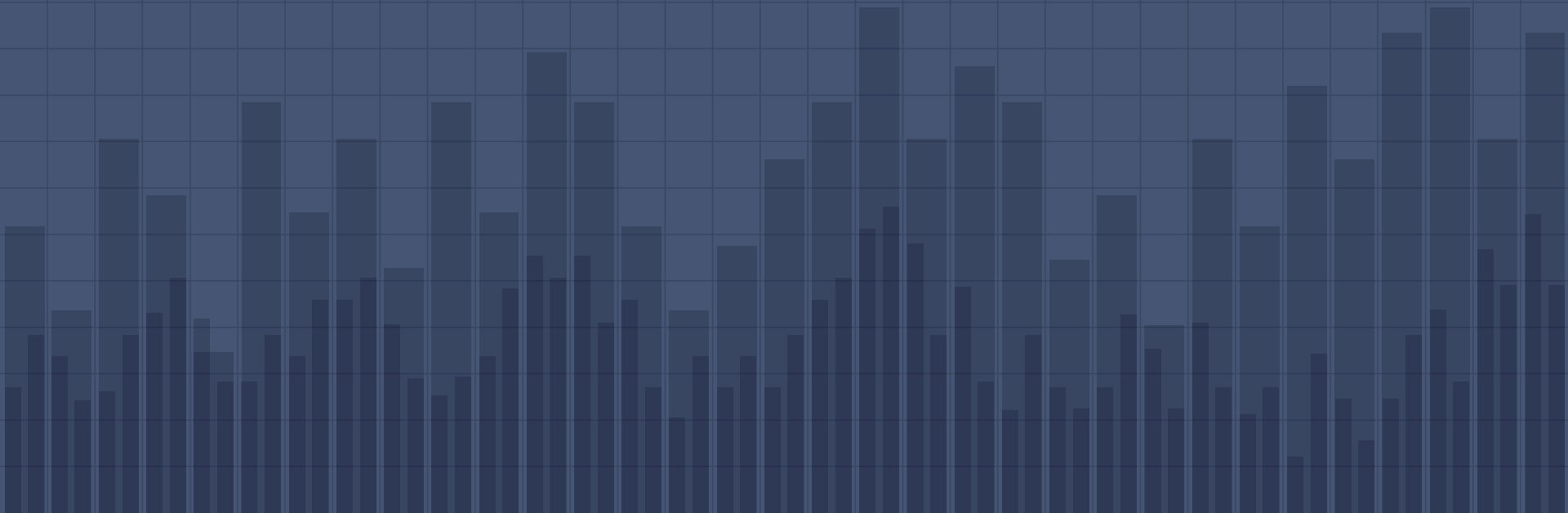


We have collected about 50% of the  
estimated revenue for FY21 in the  
Retirement & SS Fund

We have spent about 85% of the  
budget



# Capital Projects



# Capital Projects (Fund 60)

Bond projects for land purchases and construction as well as bond payments

Sales tax revenue

Fund balance (as of April 2021): \$1,229,700.63





We have collected about 117% of  
the estimated revenue for FY 21 in  
the Capital Projects Fund

We have spent about 59% of the  
budget

	FY21	FY22
REVENUE	\$360,000	\$400,000
EXPENDITURES	\$360,000	\$380,000

# 2022 Capital Project

# Working Cash, Tort & Fire Safety



# Working Cash (Fund 70)

Loans and transfers of interest to other funds, District “savings” account

Fund balance (as of April 2021): \$994,832.58



# Tort Fund (Fund 80)

Workers compensation, unemployment, property insurance as well as risk management

Fund balance (as of April 2021): \$142,832.81



# Fire Safety (Fund 90)

Safety, fire prevention and school safety

\*Must have approval from ROE and ISBE prior to spending funds

Fund balance (as of April 2021): \$102,625.22

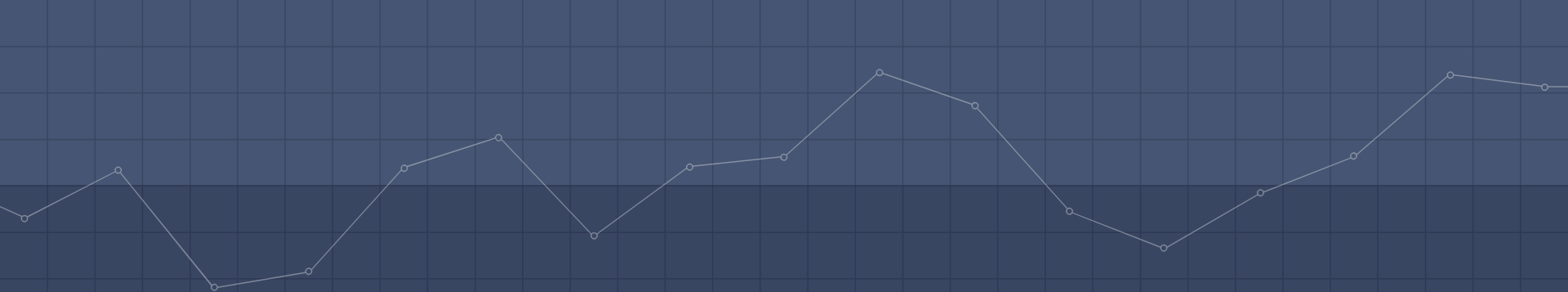




# Draft FY22 Budget

Fund	Revenue	Expenditures	Rev. Less Exp.
EDUCATION	\$15,946,650	\$15,752,247	\$194,403
O & M	\$1,980,500	\$1,890,850	\$89,650
BOND	\$1,256,000	\$3,000,750.00	-\$1,744,750
Transportation	\$1,488,500	\$1,429,900	\$58,600
IMRF	\$320,600	\$301,400	\$19,200
Social Security	\$383,760	\$379,525	\$4,235
CAPITAL PROJECTS	\$400,000	\$380,000	\$22,000
WORKING CASH	\$46,020	\$0	\$46,020
TORT	\$240,100	\$238,465	\$1,635
FIRE PREVENTION	\$0	\$0	\$0
TOTAL (minus Bond)	\$20,808,130	\$20,372,387	\$435,743

As of April 2021



Questions