



North Boone

Community Unit School District 200

MONTHLY FINANCIALS
AUGUST 2025 (UNAUDITED)
Updated for Sept. BOE Meeting

Randy Steen
District Treasurer

CASH & INVESTMENT BALANCES
August 31, 2025

Fund	07/31/25	Revenues	Expenditures	Variance	08/31/2025	Prior Year Balance	Increase Decrease	Percent Change
Educational	\$11,111,942.91	\$3,546,354.36	\$1,707,829.92	(\$3,567.88)	\$12,946,899.47	\$9,678,158.41	\$3,268,741.06	33.77%
Operations & Maintenance	\$3,195,372.19	\$548,441.36	\$224,633.66		\$3,519,179.89	\$3,200,459.68	\$318,720.21	9.96%
Debt Service	\$3,192,922.00	\$339,609.45	\$136.51		\$3,532,394.94	\$6,075,216.50	(\$2,542,821.56)	-41.86%
Transportation	\$4,305,495.17	\$216,049.82	\$542,469.18		\$3,979,075.81	\$3,756,687.14	\$222,188.67	5.91%
IMRF/Social Security	\$577,678.19	\$264,392.61	\$87,789.58	\$48,244.07	\$802,525.29	\$729,936.81	\$72,588.48	9.94%
Capital Projects	\$2,648,847.69	\$73,669.15	\$0		\$2,722,516.84	\$2,136,875.29	\$585,641.55	27.41%
Working Cash	\$1,227,107.18	\$4,907.45	\$0		\$1,232,014.63	\$1,183,750.45	\$48,264.18	4.08%
Tort Immunity	(\$285,381.19)	\$99,743.28	\$263.84		(\$185,901.75)	(\$169,879.28)	(\$16,022.47)	9.43%
Fire Prevention & Safety	\$121,362.22	\$31,406.36	\$0		\$152,768.58	\$66,354.45	\$86,414.13	130.23%
TOTAL	\$26,095,346.36	\$5,124,573.84	\$2,370,483.86	\$44,676.19	\$28,701,473.70	\$26,657,759.45	\$2,043,714.25	7.67%

Institution	Description	Balance
PMA	Investments	\$27,439,925.05
Solutions Bank	Money Market	\$917,561.48
Solutions Bank	Coca Cola Fund	\$9,201.47
Solutions Bank	Checking	\$642,150.32
Solutions Bank	Administrative Imprest Fund (HSA)	\$18,055.03
Solutions Bank	Flex Spending Account	\$6,850.42
Solutions Bank	HRA Account	\$6,437.54
	TOTAL	\$29,040,181.31

Institution	Description	Balance
PMA	Investments	\$27,439,925.05
Solutions Bank	Total Balance Less Outstanding Checks	\$1,600,256.26
Total	Balanced total from all district accounts	\$29,040,181.31
Register Balance	Balance in DSC	\$29,041,667.09
Difference	Total Balance v. DSC Register	(\$1,485.78)

Balance in DSI with liabilities and variance was not calculating for Fund 10 correctly as of 9.18.25; All accounts reconciled with \$0 balance difference

INVESTMENT BALANCES
PMA - August 31, 2025

INSTITUTION	INVESTMENT TYPE	PURCHASE DATE	MATURITY DATE	PURCHASE AMOUNT	INTEREST RATE	MATURITY AMOUNT
General Fund						
Illinois School Liquid Asset	LIQ	--	--	\$50,627.54	4.20%	\$50,627.54
Illinois School Liquid Asset	MAX	--	--	\$4,501,190.86	4.21%	\$4,501,190.86
US Treasury N/B	SEC	02/07/25	08/31/25	\$748,444.92	4.21%	\$765,000.00
US Treasury N/B	SEC	02/07/25	09/15/25	\$246,054.45	4.15%	\$247,000.00
First Community Bank, NE	CD	02/06/25	09/18/25	\$243,700.00	4.13%	\$249,876.76
Winchester Savings Bank, MA	CD	09/23/24	09/25/25	\$240,300.00	3.99%	\$249,913.34
BOM Bank, LA	CD	09/23/24	09/25/25	\$239,500.00	4.35%	\$249,938.08
Baxter Credit Union, IL	CD	09/23/24	09/25/25	\$240,000.00	4.09%	\$249,851.37
Consumers Credit Union, IL	CD	09/23/24	09/25/25	\$240,200.00	4.00%	\$249,848.57
NorthEast Community Bank, NY	CD	09/23/24	09/25/25	\$240,400.00	3.95%	\$249,936.03
US Treasury N/B	SEC	02/07/25	09/30/25	\$749,130.00	4.16%	\$768,000.00
US Treasury N/B	SEC	02/07/25	10/15/25	\$986,000.39	4.09%	\$985,000.00
US Treasury N/B	SEC	02/07/25	10/31/25	\$1,048,481.33	4.11%	\$1,078,000.00
Bank of America	DTC	02/12/25	11/12/25	\$242,175.62	4.10%	\$242,000.00
First Bank of Ohio, OH	CD	02/06/25	12/11/25	\$241,500.00	4.04%	\$249,738.06
First Fed Savings & Loan Association, MS	CD	02/06/25	12/11/25	\$241,600.00	4.04%	\$249,842.16
First Priority Bank, OK	CD	02/06/25	12/11/25	\$241,500.00	4.07%	\$249,799.43
West Bank, IA	CDR	06/12/25	12/11/25	\$242,792.95	4.15%	\$247,817.10
BOKF, National Association, OK	CDR	06/12/25	12/11/25	\$242,792.91	4.15%	\$247,817.06
Banterra Bank, IL	CDR	06/12/25	12/11/25	\$242,792.91	4.15%	\$247,817.06
Citizens Bank of Kasas, KS	CDR	06/12/25	12/11/25	\$242,792.91	4.15%	\$247,817.06
First International Bank & Trust, ND	CDR	06/12/25	12/11/25	\$242,792.91	4.15%	\$247,817.06
Gold Coast Bank, IL	CDR	06/12/25	12/11/25	\$242,792.91	4.15%	\$247,817.06
Mabrey Bank, OK	CDR	06/12/25	12/11/25	\$242,792.91	4.15%	\$247,817.06

Ponce Bank, NY	CDR	06/12/25	12/11/25	\$242,792.91	4.15%	\$247,817.06
Servbank, sb, IL	CDR	06/12/25	12/11/25	\$242,792.91	4.15%	\$247,817.06
Washington Federal Bank, WA	CDR	06/12/25	12/11/25	\$242,792.91	4.15%	\$247,817.06
Metairie Bank & Trust Company, LA	CDR	06/12/25	12/11/25	\$139,812.88	4.15%	\$142,706.05
Union Bank & Trust, NE	CDR	06/12/25	12/11/25	\$127,293.73	4.15%	\$129,927.84
Hebron Savings Bank, MD	CDR	06/12/25	12/11/25	\$54,964.25	4.15%	\$56,101.63
Susquehanna Community Bank, PA	CD	02/06/25	12/24/25	\$241,000.00	4.15%	\$249,795.84
ServisFirst Bank, FL	CD	06/05/25	01/08/26	\$243,000.00	4.10%	\$248,921.76
Wheaton Bank & Trust, Nat'l Assoc., IL	CD	06/05/25	01/08/26	\$185,000.00	4.11%	\$189,520.44
Town Bank, Nat'l Assoc., WI	CD	06/05/25	01/08/26	\$185,000.00	4.06%	\$189,465.44
Wintrust Bank, Nat'l Assoc., IL	CD	06/05/25	01/08/26	\$187,000.00	4.06%	\$191,513.72
Bank Hapoalim, B.M., NY	CD	03/21/25	01/20/26	\$241,900.00	3.98%	\$249,945.00
Truxton Trust Company, TN	CD	03/21/25	01/20/26	\$241,800.00	3.99%	\$249,858.39
First State Bank & Trust Company, MO	CD	06/05/25	02/05/26	\$200,000.00	4.06%	\$205,453.77
Old Plank Trail Community Bank, Nat'l, IL	CD	06/05/25	02/05/26	\$178,500.00	4.11%	\$183,424.40
Financial Federal Bank, TN	CD	06/05/25	02/05/26	\$243,000.00	4.15%	\$249,769.05
Northbrook Bank & Trust, Nat'l Assoc., IL	CD	06/05/25	02/05/26	\$178,500.00	4.06%	\$183,364.49
ISDLAF Term Series	TS	03/21/25	02/17/26	\$1,300,000.00	4.00%	\$1,347,457.19
ISDLAF Term Series	TS	05/30/25	03/02/26	\$500,000.00	4.08%	\$515,429.65
US Treasury N/B	SEC	06/06/25	03/31/26	\$498,580.00	4.08%	\$512,000.00
Lake Forest Bank & Trust, Nat'l Assoc., IL	CD	06/05/25	04/01/26	\$241,800.00	4.06%	\$249,868.83
US Treasury N/B	SEC	06/06/25	04/15/26	\$496,755.00	4.05%	\$498,000.00
Customers Bank, NY	CD	06/06/25	04/16/26	\$241,500.00	4.05%	\$249,914.45
Cornerstone Bank, NE	CD	06/06/25	04/16/26	\$241,400.00	4.07%	\$249,841.79
West Pointe Bank, WI	CD	06/06/25	04/16/26	\$241,500.00	4.02%	\$249,852.84
First Internet Bank of Indiana, IN	CD	06/06/25	04/16/26	\$241,400.00	4.04%	\$249,796.14
ISDLAF Term Series	TS	05/30/25	05/04/26	\$1,500,000.00	4.05%	\$1,556,422.60
Merrick Bank	DTC	08/04/25	05/12/26	\$192,252.24	4.07%	\$192,000.00
Quaint Oak Bank, PA	CD	08/04/25	05/14/26	\$241,200.00	4.06%	\$248,782.36
Oklahoma Capital Bank, OK	CD	08/04/25	05/14/26	\$240,800.00	3.88%	\$248,034.63

Premier Bank, IA	CD	08/04/25	06/11/26	\$242,000.00	3.85%	\$249,938.59
Regent Bank, OK	CD	08/04/25	06/11/26	\$242,000.00	3.85%	\$249,938.60
Security Bank, TN	CD	08/04/25	06/11/26	\$242,000.00	3.85%	\$249,938.59
NexBank, TX	CD	06/06/25	06/24/26	\$239,500.00	4.14%	\$249,910.56
Solera National Bank, CO	CD	06/06/25	06/24/26	\$239,500.00	4.09%	\$249,766.05
FirstBank Puerto Rico, PR	CD	08/04/25	06/24/26	\$241,400.00	3.96%	\$249,885.64
MapleMark Bank, TX	CD	08/04/25	06/24/26	\$241,300.00	3.94%	\$249,743.42
CIBC Bank USA, MI	CD	08/04/25	06/24/26	\$241,400.00	3.96%	\$249,880.50
Bank of Houston, TX	CD	08/04/25	06/24/26	\$241,400.00	3.94%	\$249,842.78
Iroquois Federal Savings & Loan Ass., IL	CD	08/04/25	06/24/26	\$234,500.00	3.81%	\$242,430.85
General Fund - Total				\$24,397,692.35		\$24,942,176.72
Facility Tax Account						
Illinois School Liquid Asset	LIQ	--	--	\$669,257.35	4.20%	\$669,257.35
Facility Tax Account - Total				\$669,257.35		\$669,257.35
Municipal Advisory Account (Cdb)						
Illinois School Liquid Asset	LIQ	--	--	\$105,780.81	4.20%	\$105,780.81
Illinois School Liquid Asset	MAX	--	--	\$294.54	4.21%	\$294.54
ISDLAF Term Series	TS	01/31/25	10/10/25	\$1,300,000.00	4.11%	\$1,336,888.66
Trustar Bank, VA	CD	01/30/25	11/12/25	\$242,100.00	4.09%	\$249,858.70
GBank, NV	CD	01/30/25	11/28/25	\$241,500.00	4.18%	\$249,858.32
CIBM Bank, WI	CD	01/30/25	11/28/25	\$241,700.00	4.08%	\$249,855.26
Western Alliance Bank, CA	CD	01/30/25	11/28/25	\$241,600.00	4.16%	\$249,919.80
Municipal Advisory Account (Cdb) - Total				\$2,372,975.35		\$2,442,456.09
INVESTMENT TOTAL				\$27,439,925.05		\$28,053,890.16

TYPE	DESCRIPTION	COST	ALLOCATION
LIQ & MAX	Liquid Asset	\$5,327,151.10	19.41%
SEC	US Treasury	\$4,773,446.09	17.40%
DTC, CD, CDR	Certificate of Deposit	\$12,739,327.86	46.43%
TS	Term Series	\$4,600,000.00	16.76%
	TOTAL	\$27,439,925.05	100.00%

OPERATING ACCOUNT BALANCES
Solutions Bank - August 31, 2025

ACCOUNT - TYPE - RATE	DESCRIPTION	7/31/2025	REVENUES	EXPENDITURES	8/31/2025
xx099 - Bus. Money Market - 3.92%	Money Market	\$521,316.44	\$915,745.04	\$519,500.00	\$917,561.48
xx432 - Bus. Money Market - 2.02%	Coca Cola Fund	\$9,185.87	\$15.60	\$0.00	\$9,201.47
xx023 - Bus. Adv. Checking - 0.35%	Checking	\$774,884.85	\$2,463,653.19	\$2,596,387.72	\$642,150.32
xx044 - Bus. Checking - 0%	Administrative Imprest Fund (HSA)	\$3,685.17	\$16,500.00	\$2,130.14	\$18,055.03
xx070 - Bus. Checking - 0%	Flex Spending Account	\$3,123.68	\$6,500.00	\$2,773.26	\$6,850.42
xx071 - Bus. Checking - 0%	HRA Account	\$1,941.06	\$9,500.00	\$5,003.52	\$6,437.54
	TOTAL	\$1,314,137.07	\$3,411,913.83	\$3,125,794.64	\$1,600,256.26

ACTIVITY/FIDUCIARY ACCOUNT BALANCES
Solutions Bank - August 31, 2025

ACCOUNT - TYPE - RATE	DESCRIPTION	7/31/2025	REVENUES	EXPENDITURES	8/31/2025
xx554 - Reg. Checking - 0%	NB Education Foundation	\$17,718.46	\$4,911.36	\$0.00	\$22,629.82
xx158 - Bus. Adv. Checking - 0.35%	Extra Curricular Fund	\$121,284.46	\$6,757.52	\$7,722.94	\$120,319.04
xx782 - Bus. Checking - 0%	Capron Elementary Activity Fund	\$28,744.11	\$0.00	\$681.81	\$28,062.30
xx516 - Bus. Checking - 0%	Manchester Activity Fund	\$13,969.02	\$0.00	\$0.00	\$13,969.02
xx484 - Bus. Checking - 0%	NB Middle School Activity Fund	\$13,520.93	\$2,330.00	\$1,057.25	\$14,793.68
xx224 - Bus. Checking - 0%	NB Upper Elementary Activity Fund	\$21,229.90	\$0.00	\$99.28	\$21,130.62
xx859 - Bus. Checking - 0%	NB Upper Elementary Sunshine Fund	\$139.62	\$220.00	\$0.00	\$359.62
xx928 - Bus. Checking - 0%	PG Elementary Sunshine Fund	\$1.26	\$0.00	\$0.00	\$1.26
xx304 - Bus. Adv. Checking - 0.35%	PG Grade School Activity Fund	\$2,212.74	\$2,543.70	\$365.48	\$4,390.96
	TOTAL	\$218,820.50	\$16,762.58	\$9,926.76	\$225,656.32