



North Boone

Community Unit School District 200

**MONTHLY FINANCIALS
January 2026 (UNAUDITED)**

**Randy Steen
District Treasurer**

**Reviewed with Dr. Joe Mullikin on 2/10/26
Source Documents: Bank/Investment Statements, Statement of Financial
Position, Treasurer Report by Fund and Bank, Balance Sheet, Trial Balance**

CASH & INVESTMENT BALANCES BY FUND

Fund	12/31/2025	Revenues	Expenditures	Variance	1/31/2026	Prior Year Balance	Increase/Decrease	Percent Change
10 - Education	\$ 11,515,505.41	\$ 1,157,007.34	\$ 1,550,362.37	\$ (9,514.08)	\$ 11,112,636.30	\$ 10,833,890.56	\$ 278,745.74	2.57%
20 - Operations & Maintenance	\$ 3,329,931.93	\$ 48,314.34	\$ 155,693.76	\$ -	\$ 3,222,552.51	\$ 3,326,089.90	\$ (103,537.39)	-3.11%
30 - Debt Service	\$ 1,951,023.73	\$ 3,650.37	\$ -	\$ -	\$ 1,954,674.10	\$ 2,705,544.67	\$ (750,870.57)	-27.75%
40 - Transportation	\$ 3,824,388.77	\$ 252,333.40	\$ 105,469.39	\$ -	\$ 3,971,252.78	\$ 4,074,035.09	\$ (102,782.31)	-2.52%
50 - IMRF/Social Security	\$ 508,464.20	\$ 47,888.45	\$ 92,181.64	\$ 52,340.36	\$ 516,511.37	\$ 604,570.37	\$ (88,059.00)	-14.57%
60 - Capital Projects	\$ 2,762,112.03	\$ 5,790.90	\$ -	\$ -	\$ 2,767,902.93	\$ 2,385,728.58	\$ 382,174.35	16.02%
70 - Working Cash	\$ 1,246,458.86	\$ 2,334.63	\$ -	\$ -	\$ 1,248,793.49	\$ 1,204,125.28	\$ 44,668.21	3.71%
80 - Tort Immunity	\$ (129,986.29)	\$ 572.97	\$ -	\$ -	\$ (129,413.32)	\$ (12,246.56)	\$ (117,166.76)	-956.73%
90 - Fire Prevention & Safety	\$ 171,158.21	\$ 319.64	\$ -	\$ -	\$ 171,477.85	\$ 67,416.77	\$ 104,061.08	154.35%
TOTAL	\$ 25,179,056.85	\$ 1,518,212.04	\$ 1,903,707.16	\$ 42,826.28	\$ 24,836,388.01	\$ 25,189,154.66	\$ (352,766.65)	-1.40%

Variance Explanation: Fund 10 - Change in Liabilities (\$9,514.08) - IL State Tax Payable Largest Change
Fund 50 - Change in Liabilities \$52,340.36 - IMRF Expense Payable Largest Change

CASH & INVESTMENT BALANCES

Description	Balance
PMA Investments	\$ 23,354,984.24
Solutions Bank Operating Accounts	\$ 1,894,027.08
Total Balance	\$ 25,249,011.32
Current Outstanding Checks	\$ 412,790.10
Total Balance Less Outstanding Checks	\$ 24,836,221.22
Balance in DSC	\$ 24,836,388.01
Total Balance v. DSC Register	\$ (166.79)

Variance Explanation: Solutions Bank incorrectly cleared Check #100667 in the amount of \$166.79 from the Checking Account and it should have been cleared from the Extra Curricular Account. Solutions Bank corrected the error on 2/3/26.

INVESTMENT BALANCES - PMA

INSTITUTION	INVESTMENT TYPE	PURCHASE DATE	MATURITY DATE	PURCHASE AMOUNT	INTEREST RATE	MATURITY AMOUNT
General Fund						
Illinois School Liquid Asset	LIQ	--	--	\$242,322.99	3.60%	\$242,322.99
Illinois School Liquid Asset	MAX	--	--	\$1,170,702.54	3.61%	\$1,170,702.54
Financial Federal Bank, TN	CD	06/05/25	02/05/26	\$243,000.00	4.15%	\$249,769.05
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, National Assoc., IL	CD	06/05/25	02/05/26	\$178,500.00	4.11%	\$183,424.40
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, National 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
First National Bank, ME	CD	09/03/25	06/01/26	\$243,000.00	3.80%	\$249,859.81
American Pride Bank, GA	CD	09/03/25	06/09/26	\$242,800.00	3.80%	\$249,852.51
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
5Star Bank, CO	CD	09/03/25	06/18/26	\$242,300.00	3.96%	\$249,871.21
Solera National Bank, CO	CD	06/06/25	06/24/26	\$239,500.00	4.09%	\$249,766.05
NexBank, TX	CD	06/06/25	06/24/26	\$239,500.00	4.14%	\$249,910.56

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 Assoc., IL	CD	08/04/25	06/24/26	\$234,500.00	3.81%	\$242,430.85
Anderson Bros Bank, OK	DTC	12/04/25	07/17/26	\$249,282.51	3.60%	\$249,000.00
High Plains Bank, OK	CD	09/03/25	07/23/26	\$241,900.00	3.74%	\$249,911.38
Priority Bank, AR	CD	09/03/25	07/23/26	\$241,900.00	3.75%	\$249,933.91
Third Coast Bank, TX	CD	09/03/25	07/23/26	\$241,800.00	3.81%	\$249,946.08
Dundee Bank, NE	CD	09/03/25	07/23/26	\$241,700.00	3.84%	\$249,918.65
First Community Bank of the Heartland, KY	CD	09/03/25	07/23/26	\$241,900.00	3.73%	\$249,885.69
Preferred Bank, NY	CD	09/03/25	07/23/26	\$241,900.00	3.74%	\$249,906.70
US Treasury N/B	SEC	09/04/25	07/31/26	\$398,837.11	3.71%	\$410,000.00
Nano Bank, CA	CD	09/03/25	08/06/26	\$240,800.00	4.08%	\$249,868.68
First Bank, NJ	CD	09/23/25	08/06/26	\$242,200.00	3.61%	\$249,795.92
Hiawatha National Bank, WI	CD	01/07/26	08/18/26	\$244,600.00	3.56%	\$249,923.82
Cendera Bank, National Association, TX	CD	09/23/25	08/20/26	\$242,100.00	3.55%	\$249,889.82
BOM Bank, LA	CD	12/04/25	08/20/26	\$243,400.00	3.75%	\$249,872.06
Western Alliance Bank, CA	CD	12/04/25	08/20/26	\$243,600.00	3.64%	\$249,897.14
Cross River Bank, NJ	CD	12/04/25	08/20/26	\$243,800.00	3.53%	\$249,906.82
CIBM Bank, WI	CD	12/04/25	08/20/26	\$243,800.00	3.53%	\$249,906.82
Bank of China, NY	CD	12/04/25	08/20/26	\$243,100.00	3.96%	\$249,929.32
New Republic Bank, NC	CD	12/04/25	08/20/26	\$243,600.00	3.65%	\$249,912.94
State Bank of Texas, TX	CD	09/15/25	09/03/26	\$240,600.00	3.94%	\$249,773.80
Loyal Trust Bank, GA	CD	09/15/25	09/17/26	\$241,100.00	3.59%	\$249,808.98
Omb Bank, MO	CD	09/15/25	09/17/26	\$241,100.00	3.65%	\$249,948.37
FirstBank Southwest, GA	CD	09/15/25	09/17/26	\$241,000.00	3.64%	\$249,826.53
American Plus Bank, CA	CD	09/23/25	10/01/26	\$241,100.00	3.56%	\$249,871.28
Affinity Bank, National Association, GA	CD	01/06/26	10/01/26	\$243,400.00	3.60%	\$249,833.76
American National Bank & Trust, TX	CD	01/06/26	10/01/26	\$243,500.00	3.51%	\$249,782.97
Wells Fargo Bank	DTC	01/12/26	10/13/26	\$243,323.07	3.37%	\$243,000.00
Bank of Hindman, KY	CD	09/23/25	10/15/26	\$240,700.00	3.56%	\$249,787.41

Luana Savings Bank, IA	CD	09/23/25	10/15/26	\$240,900.00	3.54%	\$249,941.87
Sentry Bank, CO	CD	09/23/25	10/15/26	\$240,700.00	3.54%	\$249,738.87
The Citizens State Bank, KS	CD	09/23/25	10/15/26	\$240,900.00	3.54%	\$249,941.87
Generations Bank, AR	CD	09/23/25	10/15/26	\$240,700.00	3.60%	\$249,887.49
GBank, NV	CD	01/29/26	11/12/26	\$242,800.00	3.64%	\$249,755.56
ServisFirst Bank, FL	CD	01/29/26	11/12/26	\$243,000.00	3.61%	\$249,897.67
Flagstar Bank, National Association, NY	CD	01/29/26	11/12/26	\$243,000.00	3.58%	\$249,838.44
Patriot Bank, TN	CD	01/29/26	11/12/26	\$243,200.00	3.49%	\$249,880.32
Bank Hapoalim B.M., NY	CD	01/29/26	11/12/26	\$242,900.00	3.58%	\$249,737.54
Buckeye State Bank, OH	CD	11/20/25	11/19/26	\$237,813.56	3.62%	\$246,394.34
Citizens Progressive Bank, LA	CD	11/20/25	11/19/26	\$237,813.56	3.62%	\$246,394.34
Freedom Bank, NJ	CD	11/20/25	11/19/26	\$237,813.56	3.62%	\$246,394.34
Legacy Bank & Trust, MO	CD	11/20/25	11/19/26	\$237,813.56	3.62%	\$246,394.34
Pinnacle Bank, NE	CD	11/20/25	11/19/26	\$237,813.56	3.62%	\$246,394.34
INB, IL	CD	11/20/25	11/19/26	\$161,141.33	3.62%	\$166,955.63
Cumberland Valley National Bank & Trust, KY	CD	11/20/25	11/19/26	\$159,579.75	3.62%	\$165,337.70
Union Bank & Trust, NE	CD	11/20/25	11/19/26	\$109,967.26	3.62%	\$113,935.12
Farmers State Bank, IL	CD	11/20/25	11/19/26	\$80,243.86	3.62%	\$83,139.22
First Capital Bank, SC	CD	09/03/25	06/30/27	\$234,700.00	3.55%	\$249,882.08
DMB Community Bank, WI	CD	09/03/25	06/30/27	\$234,700.00	3.55%	\$249,879.95
Farmers and Merchants Union Bank, WI	CD	09/15/26	06/30/27	\$233,600.00	3.84%	\$249,658.58
General Fund - Total				\$22,810,455.46		\$23,501,715.29
Facility Tax Account						
Illinois School Liquid Asset	LIQ	--	--	\$544,528.78	3.60%	\$544,528.78
Facility Tax Account - Total				\$544,528.78		\$544,528.78
Municipal Advisory Account (Cdb)						
Illinois School Liquid Asset	LIQ	--	--	\$0.00	3.60%	\$0.00
Municipal Advisory Account (Cdb) - Total				\$0.00		\$0.00
INVESTMENT TOTAL				\$23,354,984.24		\$24,046,244.07

TYPE	DESCRIPTION	COST	ALLOCATION
LIQ & MAX	Liquid Asset	\$ 1,957,554.31	8.38%
SEC	US Treasury	\$ 1,394,172.11	5.97%
DTC, CD, CDR	Certificate of Deposit	\$ 16,703,257.82	71.52%
TS	Term Series	\$ 3,300,000.00	14.13%
	TOTAL	\$ 23,354,984.24	100.00%

OPERATING ACCOUNT BALANCES - SOLUTIONS BANK

ACCOUNT - TYPE - RATE	DESCRIPTION	12/31/2025	CREDITS	DEBITS	1/31/2026
xx044 - Bus. Checking - 0%	Administrative Imprest Fund (HSA)	\$ 16,230.98	\$ 10,000.00	\$ 19,946.44	\$ 6,284.54
xx023 - Bus. Adv. Checking - 0.35%	Checking	\$ 376,689.25	\$ 2,311,706.28	\$ 2,438,302.84	\$ 250,092.69
xx432 - Bus. Money Market - 2.02%	Coca Cola Fund	\$ 9,263.15	\$ 15.73	\$ -	\$ 9,278.88
xx070 - Bus. Checking - 0%	Flex Spending Account	\$ 3,954.59	\$ 6,442.88	\$ 4,942.83	\$ 5,454.64
xx071 - Bus. Checking - 0%	HRA Account	\$ 3,397.71	\$ 8,500.00	\$ 8,002.22	\$ 3,895.49
xx099 - Bus. Money Market - 3.56%	Money Market	\$ 1,255,129.89	\$ 1,912,089.31	\$ 1,548,198.36	\$ 1,619,020.84
	TOTAL	\$ 1,664,665.57	\$ 4,248,754.20	\$ 4,019,392.69	\$ 1,894,027.08

ACTIVITY/FIDUCIARY ACCOUNT BALANCES - SOLUTIONS BANK

ACCOUNT - TYPE - RATE	DESCRIPTION	12/31/2025	CREDITS	DEBITS	1/31/2026
xx782 - Bus. Checking - 0%	Capron Elementary Activity Fund	\$ 28,732.24	\$ -	\$ 394.61	\$ 28,337.63
xx158 - Bus. Adv. Checking - 0.35%	Extra Curricular Fund	\$ 124,328.44	\$ 7,430.33	\$ 6,444.24	\$ 125,314.53
xx516 - Bus. Checking - 0%	Manchester Activity Fund	\$ 16,388.10	\$ -	\$ 1,062.23	\$ 15,325.87
xx554 - Reg. Checking - 0%	NB Education Foundation	\$ 21,429.82	\$ -	\$ -	\$ 21,429.82
xx484 - Bus. Checking - 0%	NB Middle School Activity Fund	\$ 14,925.95	\$ 235.35	\$ 1,581.46	\$ 13,579.84
xx224 - Bus. Checking - 0%	NB Upper Elementary Activity Fund	\$ 16,809.83	\$ 615.00	\$ 738.33	\$ 16,686.50
xx859 - Bus. Checking - 0%	NB Upper Elementary Sunshine Fund	\$ 384.16	\$ -	\$ 111.49	\$ 272.67
xx928 - Bus. Checking - 0%	PG Elementary Sunshine Fund	\$ 343.61	\$ -	\$ -	\$ 343.61
xx304 - Bus. Adv. Checking - 0.35%	PG Grade School Activity Fund	\$ 4,184.20	\$ 1.24	\$ -	\$ 4,185.44
	TOTAL	\$ 227,526.35	\$ 8,281.92	\$ 10,332.36	\$ 225,475.91