



North Boone

Community Unit School District 200

MONTHLY FINANCIALS
October 2025 (UNAUDITED)

Randy Steen
District Treasurer

CASH & INVESTMENT BALANCES
October 31, 2025

Fund	9/1/2025	Revenues	Expenditures	Variance	10/31/2025	Prior Year Balance	Increase Decrease	Percent Change
Educational	\$13,625,004.73	\$1,178,416.86	(\$2,157,686.36)	\$11,141.28	\$12,656,876.51	\$12,212,675.46	\$444,201.05	3.64%
Operations & Maintenance	\$3,569,946.26	\$51,745.50	(\$125,263.02)		\$3,496,428.74	\$3,737,701.61	(\$241,272.92)	-6.46%
Debt Service	\$3,694,238.75	\$62,903.88	\$ -		\$3,757,142.63	\$7,129,871.53	(\$3,372,728.90)	-47.30%
Transportation	\$3,977,538.88	\$261,322.86	(\$217,280.82)		\$4,021,580.92	\$4,075,628.27	(\$54,047.35)	-1.33%
IMRF/Social Security	\$749,525.53	\$49,516.75	(\$139,322.40)	\$26,015.08	\$685,734.96	\$857,176.42	(\$171,441.46)	-20.00%
Capital Projects	\$2,686,864.83	\$70,443.41	\$ -		\$2,757,308.24	\$2,205,568.67	\$551,739.57	25.02%
Working Cash	\$1,237,445.03	\$3,201.95	\$ -		\$1,240,646.98	\$1,188,368.91	\$52,278.07	4.40%
Tort Immunity	(\$141,932.62)	\$808.22	\$ -		(\$141,130.40)	(\$27,088.26)	(\$114,042.14)	-412.00%
Fire Prevention & Safety	\$166,819.70	\$439.89	\$ -		\$167,259.59	\$66,601.65	\$100,657.94	151.13%
TOTAL	\$29,565,445.04	\$1,678,799.32	(\$2,639,552.60)	\$37,156.36	\$28,641,848.17	\$31,446,504.26	(\$2,804,656.09)	-8.92%

Variance Explanation: Fund 10 - Change in liabilities \$11,141.28 (Largest change - Group Medical Ins Pmt)
Fund 50 - Change in liabilities \$26,015.08 (Largest change - IMRF payable)

Institution	Description	Balance
PMA	Investments	\$27,346,641.02
Solutions Bank	Total Balance	\$1,575,298.32
Solutions Bank	Current Outstanding Checks	(\$280,091.25)
Total	Balanced Total Less Outstanding Checks	\$28,641,848.09
Register Balance	Balance in DSC	\$28,641,848.17
Difference	Total Balance v. DSC Register	(\$0.08)

Reviewed 11.11.25 with Dr. Joe Mullikin

Source Documents: Bank/Investment Statements, Statement of Financial Position, Treasurer Report by Fund and Bank, Balance Sheet, Trial Balance, Consolidated Posting Journal

INVESTMENT BALANCES
PMA - October 31, 2025

INSTITUTION	INVESTMENT TYPE	PURCHASE DATE	MATURITY DATE	PURCHASE AMOUNT	INTEREST RATE	MATURITY AMOUNT
General Fund						
Illinois School Liquid Asset	LIQ	--	--	\$2,621,395.44	4.04%	\$2,621,395.44
Illinois School Liquid Asset	MAX	--	--	\$598,969.44	4.05%	\$598,969.44
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 Priority Bank, OK	CD	02/06/25	12/11/25	\$241,500.00	4.07%	\$249,799.43
First Fed Savings & Loan Association, MS	CD	02/06/25	12/11/25	\$241,600.00	4.04%	\$249,842.16
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
First National Bank	CD	09/03/25	06/01/26	\$243,000.00	3.80%	\$249,859.81
American Pride Bank	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	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 Ass., IL	CD	08/04/25	06/24/26	\$234,500.00	3.81%	\$242,430.85
Third Coast Bank	CD	09/03/25	07/23/26	\$241,800.00	3.81%	\$249,946.08
Dundee Bank	CD	09/03/25	07/23/26	\$241,700.00	3.84%	\$249,918.65
High Plains Bank	CD	09/03/25	07/23/26	\$241,900.00	3.74%	\$249,911.38
Priority Bank	CD	09/03/25	07/23/26	\$241,900.00	3.75%	\$249,933.91
First Community Bank of the Heartland	CD	09/03/25	07/23/26	\$241,900.00	3.73%	\$249,885.69
Preferred Bank	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	CD	09/03/25	08/06/26	\$240,800.00	4.08%	\$249,868.68
First Bank	CD	09/23/25	08/06/26	\$242,200.00	3.61%	\$249,795.92
Cendera Bank, National Association	CD	09/23/25	08/20/26	\$242,100.00	3.55%	\$249,889.82
State Bank of Texas	CD	09/15/25	09/03/26	\$240,600.00	3.94%	\$249,773.80
Loyal Trust Bank	CD	09/15/25	09/17/26	\$241,100.00	3.59%	\$249,808.98
Omb Bank	CD	09/15/25	09/17/26	\$241,100.00	3.65%	\$249,948.37
FirstBank Southwest	CD	09/15/25	09/17/26	\$241,000.00	3.64%	\$249,826.53
American Plus Bank	CD	09/23/25	10/01/26	\$241,100.00	3.56%	\$249,871.28
Generations Bank	CD	09/23/25	10/15/26	\$240,700.00	3.60%	\$249,887.49
Bank of Hindman	CD	09/23/25	10/15/26	\$240,700.00	3.56%	\$249,787.41
Luana Savings Bank	CD	09/23/25	10/15/26	\$240,900.00	3.54%	\$249,941.87
The Citizens State Bank	CD	09/23/25	10/15/26	\$240,900.00	3.54%	\$249,941.87
Sentry Bank	CD	09/23/25	10/15/26	\$240,700.00	3.54%	\$249,738.87
DMB Community Bank	CD	09/03/25	06/30/27	\$234,700.00	3.55%	\$249,879.95
First Capital Bank	CD	09/03/25	06/30/27	\$234,700.00	3.55%	\$249,882.08
Farmers and Merchants Union Bank	CD	09/15/26	06/30/27	\$233,600.00	3.84%	\$249,658.58
General Fund - Total				\$24,258,964.85		\$24,924,946.49
Facility Tax Account						
Illinois School Liquid Asset	LIQ	--	--	\$673,832.11	4.04%	\$673,832.11
Facility Tax Account - Total				\$673,832.11		\$673,832.11

Municipal Advisory Account (Cdb)						
Illinois School Liquid Asset	LIQ	--	--	\$1,446,647.69	4.04%	\$1,446,647.69
Illinois School Liquid Asset	MAX	--	--	\$296.37	4.05%	\$296.37
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				\$2,413,844.06		\$2,446,436.14
INVESTMENT TOTAL				\$27,346,641.02		\$28,045,214.74

TYPE	DESCRIPTION	COST	ALLOCATION
LIQ & MAX	Liquid Asset	\$5,341,141.05	19.53%
SEC	US Treasury	\$1,394,172.50	5.10%
DTC, CD, CDR	Certificate of Deposit	\$17,311,327.47	63.30%
TS	Term Series	\$3,300,000.00	12.07%
	TOTAL	\$27,346,641.02	100.00%

OPERATING ACCOUNT BALANCES
Solutions Bank - October 31, 2025

ACCOUNT - TYPE - RATE	DESCRIPTION	9/30/2025	Credits	Debits	10/31/2025
xx099 - Bus. Money Market - 3.92%	Money Market	\$667,470.77	\$1,404,335.69	\$1,000,000.00	\$1,071,806.46
xx432 - Bus. Money Market - 2.02%	Coca Cola Fund	\$9,216.60	\$15.66	\$0.00	\$9,232.26
xx023 - Bus. Adv. Checking - 0.35%	Checking	\$733,469.18	\$2,590,559.66	\$2,860,556.01	\$463,472.83
xx044 - Bus. Checking - 0%	Administrative Imprest Fund (HSA)	\$20,594.13	\$0.00	\$3,741.35	\$16,852.78
xx070 - Bus. Checking - 0%	Flex Spending Account	\$9,428.57	\$674.73	\$1,827.78	\$8,275.52
xx071 - Bus. Checking - 0%	HRA Account	\$7,241.68	\$0.00	\$1,583.21	\$5,658.47
	TOTAL	\$1,447,420.93	\$3,995,585.74	\$3,867,708.35	\$1,575,298.32

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

ACCOUNT - TYPE - RATE	DESCRIPTION	9/30/2025	Credits	Debits	10/31/2025
xx554 - Reg. Checking - 0%	NB Education Foundation	\$22,029.82	\$0.00	\$600.00	\$21,429.82
xx158 - Bus. Adv. Checking - 0.35%	Extra Curricular Fund	\$113,734.74	\$12,202.26	\$5,826.30	\$120,110.70
xx782 - Bus. Checking - 0%	Capron Elementary Activity Fund	\$27,722.46	\$4,124.35	\$1,644.50	\$30,202.31
xx516 - Bus. Checking - 0%	Manchester Activity Fund	\$13,576.08	\$1,919.00	\$198.56	\$15,296.52
xx484 - Bus. Checking - 0%	NB Middle School Activity Fund	\$13,630.86	\$5,205.25	\$2,274.41	\$16,561.70
xx224 - Bus. Checking - 0%	NB Upper Elementary Activity Fund	\$20,406.17	\$1,719.23	\$6,471.34	\$15,654.06
xx859 - Bus. Checking - 0%	NB Upper Elementary Sunshine Fund	\$489.62	\$0.00	\$105.46	\$384.16
xx928 - Bus. Checking - 0%	PG Elementary Sunshine Fund	\$481.26	\$0.00	\$0.00	\$481.26
xx304 - Bus. Adv. Checking - 0.35%	PG Grade School Activity Fund	\$2,352.50	\$3,615.41	\$987.11	\$4,980.80
	TOTAL	\$214,423.51	\$28,785.50	\$18,107.68	\$225,101.33