



North Boone

Community Unit School District 200

MONTHLY FINANCIALS
December 2025 (UNAUDITED)

Randy Steen
District Treasurer

Reviewed with Dr. Joe Mullikin on 01/13/26
Source Documents: Bank/Investment Statements, Statement of Financial
Position, Treasurer Report by Fund and Bank, Balance Sheet, Trial Balance

FUND BALANCES

Fund	11/30/2025	Revenues	Expenditures	Variance	12/31/2025	Prior Year Balance	Increase/ Decrease	Percent Change
10 - Education	\$ 11,983,221.30	\$ 1,062,419.06	\$ 1,546,603.04	\$ 16,468.09	\$ 11,515,505.41	\$ 11,083,822.28	\$ 431,683.13	3.89%
20 - Operations & Maintenance	\$ 3,391,958.13	\$ 67,921.38	\$ 129,947.58	\$ -	\$ 3,329,931.93	\$ 3,498,644.11	\$ (168,712.18)	-4.82%
30 - Debt Service	\$ 3,844,787.98	\$ 31,410.75	\$ 1,925,175.00	\$ -	\$ 1,951,023.73	\$ 2,678,660.19	\$ (727,636.46)	-27.16%
40 - Transportation	\$ 3,930,750.53	\$ 16,683.74	\$ 123,045.50	\$ -	\$ 3,824,388.77	\$ 3,889,452.00	\$ (65,063.23)	-1.67%
50 - IMRF/Social Security	\$ 620,661.00	\$ 46,195.67	\$ 98,034.41	\$ (60,358.06)	\$ 508,464.20	\$ 670,696.50	\$ (162,232.30)	-24.19%
60 - Capital Projects	\$ 2,824,369.97	\$ 72,822.06	\$ 135,080.00	\$ -	\$ 2,762,112.03	\$ 2,323,508.33	\$ 438,603.70	18.88%
70 - Working Cash	\$ 1,241,606.89	\$ 4,851.97	\$ -	\$ -	\$ 1,246,458.86	\$ 1,200,533.81	\$ 45,925.05	3.83%
80 - Tort Immunity	\$ (131,189.67)	\$ 1,203.38	\$ -	\$ -	\$ (129,986.29)	\$ (13,205.56)	\$ (116,780.73)	-884.33%
90 - Fire Prevention & Safety	\$ 170,504.54	\$ 653.67	\$ -	\$ -	\$ 171,158.21	\$ 67,222.75	\$ 103,935.46	154.61%
TOTAL	\$ 27,876,670.67	\$ 1,304,161.68	\$ 3,957,885.53	\$ (43,889.97)	\$ 25,179,056.85	\$ 25,399,334.41	\$ (220,277.56)	-0.87%

Variance Explanation: Fund 10 - Change in Liabilities \$16,468.09 - Group Medical Ins Pmt Largest Change
Fund 50 - Change in Liabilities (\$60,358.06) - IMRF Payable Largest Change

CASH & INVESTMENT BALANCES

Description	Balance
PMA Investments	\$ 24,009,155.59
Solutions Bank Operating Accounts	\$ 1,664,665.57
Total Balance	\$ 25,673,821.16
Current Outstanding Checks	\$ 494,764.32
Total Balance Less Outstanding Checks	\$ 25,179,056.84
Balance in DSC	\$ 25,179,056.85
Total Balance v. DSC Register	\$ (0.01)

INVESTMENT BALANCES - PMA

INSTITUTION	INVESTMENT TYPE	PURCHASE DATE	MATURITY DATE	PURCHASE AMOUNT	INTEREST RATE	MATURITY AMOUNT
General Fund						
Illinois School Liquid Asset	LIQ	--	--	\$1,807,197.54	3.74%	\$1,807,197.54
Illinois School Liquid Asset	MAX	--	--	\$1,167,124.37	3.75%	\$1,167,124.37
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 Assoc., 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, 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	DTC	12/04/25	07/17/26	\$249,282.51	3.60%	\$249,000.00
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
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
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
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
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
CIBM Bank, WI	CD	12/04/25	08/20/26	\$243,800.00	3.53%	\$249,906.82
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
Generations Bank, AR	CD	09/23/25	10/15/26	\$240,700.00	3.60%	\$249,887.49
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
The Citizens State Bank, KS	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

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				\$23,465,728.77		\$24,140,586.34
Facility Tax Account						
Illinois School Liquid Asset	LIQ	--	--	\$542,870.17	3.74%	\$542,870.17
Facility Tax Account - Total				\$542,870.17		\$542,870.17
Municipal Advisory Account (Cdb)						
Illinois School Liquid Asset	LIQ	--	--	\$556.65	3.74%	\$556.65
Municipal Advisory Account (Cdb) - Total				\$556.65		\$556.65
INVESTMENT TOTAL				\$24,009,155.59		\$24,684,013.16

TYPE	DESCRIPTION	COST	ALLOCATION
LIQ & MAX	Liquid Asset	\$ 3,517,748.73	14.65%
SEC	US Treasury	\$ 1,394,172.11	5.81%
DTC, CD, CDR	Certificate of Deposit	\$ 15,797,234.75	65.80%
TS	Term Series	\$ 3,300,000.00	13.74%
	TOTAL	\$ 24,009,155.59	100.00%

OPERATING ACCOUNT BALANCES - SOLUTIONS BANK

ACCOUNT - TYPE - RATE	DESCRIPTION	11/30/2025	CREDITS	DEBITS	12/31/2025
xx044 - Bus. Checking - 0%	Administrative Imprest Fund (HSA)	\$ 17,572.33	\$ 2,000.00	\$ 3,341.35	\$ 16,230.98
xx023 - Bus. Adv. Checking - 0.35%	Checking	\$ 512,646.43	\$ 2,540,482.32	\$ 2,676,439.50	\$ 376,689.25
xx432 - Bus. Money Market - 2.02%	Coca Cola Fund	\$ 9,247.44	\$ 15.71	\$ -	\$ 9,263.15
xx070 - Bus. Checking - 0%	Flex Spending Account	\$ 5,634.86	\$ 2,000.00	\$ 3,680.27	\$ 3,954.59
xx071 - Bus. Checking - 0%	HRA Account	\$ 5,355.45	\$ 2,000.00	\$ 3,957.74	\$ 3,397.71
xx099 - Bus. Money Market - 3.58%	Money Market	\$ 794,883.20	\$ 1,516,246.69	\$ 1,056,000.00	\$ 1,255,129.89
	TOTAL	\$ 1,345,339.71	\$ 4,062,744.72	\$ 3,743,418.86	\$ 1,664,665.57

ACTIVITY/FIDUCIARY ACCOUNT BALANCES - SOLUTIONS BANK

ACCOUNT - TYPE - RATE	DESCRIPTION	11/30/2025	CREDITS	DEBITS	12/31/2025
xx782 - Bus. Checking - 0%	Capron Elementary Activity Fund	\$ 29,762.11	\$ 672.00	\$ 1,701.87	\$ 28,732.24
xx158 - Bus. Adv. Checking - 0.35%	Extra Curricular Fund	\$ 130,598.96	\$ 1,628.92	\$ 7,899.44	\$ 124,328.44
xx516 - Bus. Checking - 0%	Manchester Activity Fund	\$ 20,590.94	\$ 420.00	\$ 4,622.84	\$ 16,388.10
xx554 - Reg. Checking - 0%	NB Education Foundation	\$ 21,429.82	\$ -	\$ -	\$ 21,429.82
xx484 - Bus. Checking - 0%	NB Middle School Activity Fund	\$ 14,413.11	\$ 1,427.00	\$ 914.16	\$ 14,925.95
xx224 - Bus. Checking - 0%	NB Upper Elementary Activity Fund	\$ 18,517.51	\$ 1,401.65	\$ 3,109.33	\$ 16,809.83
xx859 - Bus. Checking - 0%	NB Upper Elementary Sunshine Fund	\$ 384.16	\$ -	\$ -	\$ 384.16
xx928 - Bus. Checking - 0%	PG Elementary Sunshine Fund	\$ 481.26	\$ -	\$ 137.65	\$ 343.61
xx304 - Bus. Adv. Checking - 0.35%	PG Grade School Activity Fund	\$ 2,033.90	\$ 4,891.32	\$ 2,741.02	\$ 4,184.20
	TOTAL	\$ 238,211.77	\$ 10,440.89	\$ 21,126.31	\$ 227,526.35