



# North Boone

Community Unit School District 200

**MONTHLY FINANCIALS**  
**April 2026 (UNAUDITED)**

**Randy Steen**  
**District Treasurer**

**Reviewed with Dr. Joe Mullikin on 5/7/26**  
**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	3/31/2026	Revenues	Expenditures	Variance	4/30/2026	Prior Year Balance	Increase/Decrease	Percent Change
10 - Education	\$ 9,580,193.58	\$ 1,091,603.18	\$ 1,708,187.22	\$ 10,109.76	\$ 8,973,719.30	\$ 9,703,614.62	\$ (729,895.32)	-7.52%
20 - Operations & Maintenance	\$ 2,864,584.61	\$ 140,095.28	\$ 227,421.43		\$ 2,777,258.46	\$ 2,796,459.16	\$ (19,200.70)	-0.69%
30 - Debt Service	\$ 2,251,203.29	\$ 7,721.24	\$ -		\$ 2,258,924.53	\$ 2,756,646.48	\$ (497,721.95)	-18.06%
40 - Transportation	\$ 3,759,855.78	\$ 245,809.21	\$ 116,253.71		\$ 3,889,411.28	\$ 4,021,104.58	\$ (131,693.30)	-3.28%
50 - IMRF/Social Security	\$ 389,324.47	\$ 19,775.21	\$ 93,873.51	\$ (5,208.00)	\$ 310,018.17	\$ 363,759.33	\$ (53,741.16)	-14.77%
60 - Capital Projects	\$ 2,302,341.75	\$ 131,178.75	\$ 14,000.00		\$ 2,419,520.50	\$ 2,480,795.26	\$ (61,274.76)	-2.47%
70 - Working Cash	\$ 1,255,179.02	\$ 4,325.88	\$ -		\$ 1,259,504.90	\$ 1,215,447.12	\$ 44,057.78	3.62%
80 - Tort Immunity	\$ (128,106.60)	\$ 1,068.21	\$ -		\$ (127,038.39)	\$ (12,390.59)	\$ (114,647.80)	-925.28%
90 - Fire Prevention & Safety	\$ 172,345.55	\$ 579.73	\$ -		\$ 172,925.28	\$ 68,015.46	\$ 104,909.82	154.24%
<b>TOTAL</b>	<b>\$ 22,446,921.45</b>	<b>\$ 1,642,156.69</b>	<b>\$ 2,159,735.87</b>	<b>\$ 4,901.76</b>	<b>\$ 21,934,244.03</b>	<b>\$ 23,393,451.42</b>	<b>\$ (1,459,207.39)</b>	<b>-6.24%</b>

Variance Explanation: Fund 10 - Change in Liabilities \$6,823.24 - Group Medical Insurance Payable Largest Change  
Fund 50 - Change in Liabilities \$(3,840.34) - IMRF VAC Largest Change

### CASH & INVESTMENT BALANCES

Description	Balance
PMA Investments	\$ 20,450,083.29
Solutions Bank Operating Accounts	\$ 1,922,635.60
<b>Total Balance</b>	<b>\$ 22,372,718.89</b>
Current Outstanding Checks	\$ 438,474.86
<b>Total Balance Less Outstanding Checks</b>	<b>\$ 21,934,244.03</b>
Balance in DSC	\$ 21,934,244.03
<b>Total Balance v. DSC Register</b>	<b>\$ (0.00)</b>

## INVESTMENT BALANCES - PMA

INSTITUTION	INVESTMENT TYPE	PURCHASE DATE	MATURITY DATE	PURCHASE AMOUNT	INTEREST RATE	MATURITY AMOUNT
General Fund						
Illinois School Liquid Asset	LIQ	--	--	\$983,488.01	3.56%	\$983,488.01
Illinois School Liquid Asset	MAX	--	--	\$1,587,188.27	3.57%	\$1,587,188.27
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
Beverly Bank & Trust Company, IL	CD	03/18/26	07/15/26	\$247,000.00	3.57%	\$249,874.90
Barrington Bank & Trust Company, IL	CD	03/18/26	07/15/26	\$247,000.00	3.57%	\$249,874.90
Crystal Lake Bank and Trust Company, IL	CD	03/18/26	07/15/26	\$105,800.00	3.57%	\$107,031.44
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
Goldman Sachs Bank USA	DTC	02/04/26	11/04/26	\$85,112.08	3.57%	\$85,000.00
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
Oxford Bank, MI	CD	03/18/26	01/07/27	\$114,400.00	3.52%	\$117,651.02
Schertz Bank & Trust, TX	CD	03/18/26	01/07/27	\$242,800.00	3.55%	\$249,769.51
Providence Bank, NC	CD	03/18/26	01/07/27	\$242,800.00	3.57%	\$249,811.50
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
<b>General Fund - Total</b>				<b>\$20,450,083.29</b>		<b>\$21,024,206.71</b>
<b>INVESTMENT TOTAL</b>				<b>\$20,450,083.29</b>		<b>\$21,024,206.71</b>

TYPE	DESCRIPTION	COST	ALLOCATION
LIQ & MAX	Liquid Asset	\$ 2,570,676.28	12.57%
SEC	US Treasury	\$ 398,837.11	1.95%
DTC, CD, CDR	Certificate of Deposit	\$ 15,980,569.90	78.14%
TS	Term Series	\$ 1,500,000.00	7.33%
	<b>TOTAL</b>	<b>\$ 20,450,083.29</b>	<b>100.00%</b>

**OPERATING ACCOUNT BALANCES - SOLUTIONS BANK**

<b>ACCOUNT - TYPE - RATE</b>	<b>DESCRIPTION</b>	<b>3/31/2026</b>	<b>CREDITS</b>	<b>DEBITS</b>	<b>4/30/2026</b>
xx044 - Bus. Checking - 0%	Administrative Imprest Fund (HSA)	\$ 5,991.65	\$ 2,000.00	\$ 3,396.44	\$ 4,595.21
xx023 - Bus. Adv. Checking - 0.35%	Checking	\$ 250,074.46	\$ 3,908,771.43	\$ 3,671,761.76	\$ 487,084.13
xx432 - Bus. Money Market - 2.02%	Coca Cola Fund	\$ 9,308.91	\$ 15.30	\$ -	\$ 9,324.21
xx070 - Bus. Checking - 0%	Flex Spending Account	\$ 4,773.73	\$ 6,582.43	\$ 5,827.02	\$ 5,529.14
xx071 - Bus. Checking - 0%	HRA Account	\$ 5,364.47	\$ 3,500.00	\$ 3,511.40	\$ 5,353.07
xx099 - Bus. Money Market - 3.56%	Money Market	\$ 1,575,097.48	\$ 1,823,234.04	\$ 1,987,581.68	\$ 1,410,749.84
	<b>TOTAL</b>	<b>\$ 1,850,610.70</b>	<b>\$ 5,744,103.20</b>	<b>\$ 5,672,078.30</b>	<b>\$ 1,922,635.60</b>

**ACTIVITY/FIDUCIARY ACCOUNT BALANCES - SOLUTIONS BANK**

<b>ACCOUNT - TYPE - RATE</b>	<b>DESCRIPTION</b>	<b>3/31/2026</b>	<b>CREDITS</b>	<b>DEBITS</b>	<b>4/30/2026</b>
xx782 - Bus. Checking - 0%	Capron Elementary Activity Fund	\$ 29,969.68	\$ 707.00	\$ 520.06	\$ 30,156.62
xx158 - Bus. Adv. Checking - 0.35%	Extra Curricular Fund	\$ 125,127.73	\$ 20,403.74	\$ 17,161.83	\$ 128,369.64
xx516 - Bus. Checking - 0%	Manchester Activity Fund	\$ 16,259.75	\$ 1,859.37	\$ 1,888.70	\$ 16,230.42
xx554 - Reg. Checking - 0%	NB Education Foundation	\$ 22,429.82	\$ -	\$ -	\$ 22,429.82
xx484 - Bus. Checking - 0%	NB Middle School Activity Fund	\$ 16,954.21	\$ 2,933.45	\$ 5,660.50	\$ 14,227.16
xx224 - Bus. Checking - 0%	NB Upper Elementary Activity Fund	\$ 16,767.05	\$ 370.75	\$ 718.12	\$ 16,419.68
xx859 - Bus. Checking - 0%	NB Upper Elementary Sunshine Fund	\$ 229.67	\$ -	\$ -	\$ 229.67
xx928 - Bus. Checking - 0%	PG Elementary Sunshine Fund	\$ 343.61	\$ -	\$ -	\$ 343.61
xx304 - Bus. Adv. Checking - 0.35%	PG Grade School Activity Fund	\$ 5,616.33	\$ 1.55	\$ 1,935.49	\$ 3,682.39
	<b>TOTAL</b>	<b>\$ 233,697.85</b>	<b>\$ 26,275.86</b>	<b>\$ 27,884.70</b>	<b>\$ 232,089.01</b>