



North Boone

Community Unit School District 200

MONTHLY FINANCIALS
May 2026 (UNAUDITED)

Randy Steen
District Treasurer

Reviewed with Dr. Joe Mullikin on 06/12/26
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	4/30/2026	Revenues	Expenditures	Variance	5/31/2026	Prior Year Balance	Increase/Decrease	Percent Change
10 - Education	\$ 9,017,054.65	\$ 3,820,399.57	\$ 2,312,400.77	\$ 17,046.74	\$ 10,542,100.19	\$ 11,682,720.22	\$ (1,140,620.03)	-9.76%
20 - Operations & Maintenance	\$ 2,734,101.34	\$ 508,105.88	\$ 170,237.79		\$ 3,071,969.43	\$ 3,260,595.48	\$ (188,626.05)	-5.79%
30 - Debt Service	\$ 2,258,924.53	\$ 401,262.60	\$ -		\$ 2,660,187.13	\$ 3,147,923.35	\$ (487,736.22)	-15.49%
40 - Transportation	\$ 3,889,411.28	\$ 212,694.79	\$ 208,047.19		\$ 3,894,058.88	\$ 4,112,839.47	\$ (218,780.59)	-5.32%
50 - IMRF/Social Security	\$ 310,018.17	\$ 253,568.84	\$ 154,249.51	\$ 29,338.48	\$ 438,675.98	\$ 516,572.76	\$ (77,896.78)	-15.08%
60 - Capital Projects	\$ 2,419,520.50	\$ 9,861.03	\$ 72,700.00		\$ 2,356,681.53	\$ 2,533,748.68	\$ (177,067.15)	-6.99%
70 - Working Cash	\$ 1,259,504.90	\$ 5,594.30	\$ -		\$ 1,265,099.20	\$ 1,219,836.78	\$ 45,262.42	3.71%
80 - Tort Immunity	\$ (127,038.39)	\$ 134,515.51	\$ 277.03		\$ 7,200.09	\$ 105,013.26	\$ (97,813.17)	93.14%
90 - Fire Prevention & Safety	\$ 172,925.28	\$ 16,263.01	\$ -		\$ 189,188.29	\$ 104,958.33	\$ 84,229.96	80.25%
TOTAL	\$ 21,934,422.26	\$ 5,362,265.53	\$ 2,917,912.29	\$ 46,385.22	\$ 24,425,160.72	\$ 26,684,208.33	\$ (2,259,047.61)	-8.47%

Variance Explanation: Fund 10 - Change in Liabilities \$10,768.12 - Group Medical Insurance Payable Largest Change
Fund 50 - Change in Liabilities \$33,118.56 - IMRF Expense Payable Largest Change

CASH & INVESTMENT BALANCES

Description	Balance
PMA Investments	\$ 23,965,709.65
Solutions Bank Operating Accounts	\$ 823,115.79
Total Balance	\$ 24,788,825.44
Current Outstanding Checks	\$ 363,664.72
Total Balance Less Outstanding Checks	\$ 24,425,160.72
Balance in DSC	\$ 24,425,160.72
Total Balance v. DSC Register	\$ (0.00)

INVESTMENT BALANCES - PMA

INSTITUTION	INVESTMENT TYPE	PURCHASE DATE	MATURITY DATE	PURCHASE AMOUNT	INTEREST RATE	MATURITY AMOUNT
General Fund						
Illinois School Liquid Asset	LIQ	--	--	\$4,792.31	3.55%	\$4,792.31
Illinois School Liquid Asset	MAX	--	--	\$3,822,962.57	3.56%	\$3,822,962.57
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
Old Plank Trail Community Bank, IL	CD	05/29/26	12/10/26	\$245,100.00	3.67%	\$249,907.14
NorthEast Community Bank, NY	CD	05/29/26	12/10/26	\$245,100.00	3.68%	\$249,916.11
Town Bank, WI	CD	05/29/26	12/10/26	\$245,100.00	3.67%	\$249,907.14
State Bank of the Lakes, IL	CD	05/29/26	12/16/26	\$244,900.00	3.67%	\$249,850.79
Wintrust Bank, IL	CD	05/29/26	12/16/26	\$244,900.00	3.67%	\$249,850.79
Consumers Credit Union, IL	CD	05/29/26	12/16/26	\$244,800.00	3.79%	\$249,907.86
Village Bank and Trust, IL	CD	05/29/26	12/16/26	\$244,900.00	3.67%	\$249,850.79
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
Civista Bank, OH	CD	05/29/26	01/20/27	\$244,100.00	3.66%	\$249,880.15
Cumberland Federal Bank, WI	CD	05/29/26	01/20/27	\$244,000.00	3.68%	\$249,812.04
Millennial Bank, AL	CD	05/29/26	02/17/27	\$243,300.00	3.71%	\$249,839.46
Merrick Bank, UT	CD	05/29/26	02/17/27	\$243,300.00	3.71	\$249,835.23
First Capital Bank, SC	CD	05/29/26	02/17/27	\$243,300.00	3.76%	\$249,916.69
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
ISDLAF TERM SERIES	TS	05/29/26	05/26/28	\$1,500,000.00	4.57%	\$1,636,828.20
INVESTMENT TOTAL				\$23,965,709.65		\$24,671,348.11

TYPE	DESCRIPTION	COST	ALLOCATION
LIQ & MAX	Liquid Asset	\$ 3,827,754.88	15.97%
SEC	US Treasury	\$ 398,837.11	1.66%
DTC, CD, CDR	Certificate of Deposit	\$ 18,239,117.66	76.11%
TS	Term Series	\$ 1,500,000.00	6.26%
	TOTAL	\$ 23,965,709.65	100.00%

OPERATING ACCOUNT BALANCES - SOLUTIONS BANK

ACCOUNT - TYPE - RATE	DESCRIPTION	4/30/2026	CREDITS	DEBITS	5/31/2026
xx044 - Bus. Checking - 0%	Administrative Imprest Fund (HSA)	\$ 4,595.21	\$ 2,000.00	\$ 5,094.66	\$ 1,500.55
xx023 - Bus. Adv. Checking - 0.35%	Checking	\$ 487,084.13	\$ 4,499,607.77	\$ 4,736,617.46	\$ 250,074.44
xx432 - Bus. Money Market - 2.02%	Coca Cola Fund	\$ 9,324.21	\$ 15.84	\$ -	\$ 9,340.05
xx070 - Bus. Checking - 0%	Flex Spending Account	\$ 5,529.14	\$ 2,000.00	\$ 3,269.31	\$ 4,259.83
xx071 - Bus. Checking - 0%	HRA Account	\$ 5,353.07	\$ 3,500.00	\$ 4,262.57	\$ 4,590.50
xx099 - Bus. Money Market - 3.56%	Money Market	\$ 1,410,749.84	\$ 1,758,641.87	\$ 2,616,041.29	\$ 553,350.42
	TOTAL	\$ 1,922,635.60	\$ 6,265,765.48	\$ 7,365,285.29	\$ 823,115.79

ACTIVITY/FIDUCIARY ACCOUNT BALANCES - SOLUTIONS BANK

ACCOUNT - TYPE - RATE	DESCRIPTION	4/30/2026	CREDITS	DEBITS	5/31/2026
xx782 - Bus. Checking - 0%	Capron Elementary Activity Fund	\$ 30,156.62	\$ 1,769.10	\$ 1,831.12	\$ 30,094.60
xx158 - Bus. Adv. Checking - 0.35%	Extra Curricular Fund	\$ 128,369.64	\$ 14,417.29	\$ 16,694.83	\$ 126,092.10
xx516 - Bus. Checking - 0%	Manchester Activity Fund	\$ 16,230.42	\$ 467.00	\$ 3,037.39	\$ 13,660.03
xx554 - Reg. Checking - 0%	NB Education Foundation	\$ 22,429.82	\$ -	\$ 1,500.00	\$ 20,929.82
xx484 - Bus. Checking - 0%	NB Middle School Activity Fund	\$ 14,227.16	\$ 5,829.90	\$ 3,573.93	\$ 16,483.13
xx224 - Bus. Checking - 0%	NB Upper Elementary Activity Fund	\$ 16,419.68	\$ -	\$ 1,087.92	\$ 15,331.76
xx859 - Bus. Checking - 0%	NB Upper Elementary Sunshine Fund	\$ 229.67	\$ -	\$ 60.27	\$ 169.40
xx928 - Bus. Checking - 0%	PG Elementary Sunshine Fund	\$ 343.61	\$ -	\$ 51.50	\$ 292.11
xx304 - Bus. Adv. Checking - 0.35%	PG Grade School Activity Fund	\$ 3,682.39	\$ 2,778.10	\$ 1,735.28	\$ 4,725.21
	TOTAL	\$ 232,089.01	\$ 25,261.39	\$ 29,572.24	\$ 227,778.16