



North Boone

Community Unit School District 200

MONTHLY FINANCIALS
February 2026 (UNAUDITED)

Randy Steen
District Treasurer

Reviewed with Dr. Joe Mullikin on 3/11/26
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	1/31/2026	Revenues	Expenditures	Variance	2/28/2026	Prior Year Balance	Increase/Decrease	Percent Change
10 - Education	\$ 11,112,636.30	\$ 952,356.51	\$ 1,740,815.87	\$ 1,361.73	\$ 10,325,538.67	\$ 10,389,203.61	\$ (63,664.94)	-0.61%
20 - Operations & Maintenance	\$ 3,222,552.51	\$ 52,832.00	\$ 262,970.92		\$ 3,012,413.59	\$ 3,113,301.38	\$ (100,887.79)	-3.24%
30 - Debt Service	\$ 1,954,674.10	\$ 200,624.60	\$ -		\$ 2,155,298.70	\$ 2,720,890.77	\$ (565,592.07)	-20.79%
40 - Transportation	\$ 3,971,252.78	\$ 14,431.81	\$ 114,956.94		\$ 3,870,727.65	\$ 3,945,503.06	\$ (74,775.41)	-1.90%
50 - IMRF/Social Security	\$ 516,511.37	\$ 34,488.58	\$ 97,940.56	\$ (79.98)	\$ 452,979.41	\$ 514,907.19	\$ (61,927.78)	-12.03%
60 - Capital Projects	\$ 2,767,902.93	\$ 8,386.28	\$ 477,637.94		\$ 2,298,651.27	\$ 2,437,694.23	\$ (139,042.96)	-5.70%
70 - Working Cash	\$ 1,248,793.49	\$ 4,254.31	\$ -		\$ 1,253,047.80	\$ 1,204,751.64	\$ 48,296.16	4.01%
80 - Tort Immunity	\$ (129,413.32)	\$ 1,049.46	\$ 263.84		\$ (128,627.70)	\$ (12,488.56)	\$ (116,139.14)	-929.96%
90 - Fire Prevention & Safety	\$ 171,477.85	\$ 572.20	\$ -		\$ 172,050.05	\$ 67,453.55	\$ 104,596.50	155.06%
TOTAL	\$ 24,836,388.01	\$ 1,268,995.75	\$ 2,694,586.07	\$ 1,281.75	\$ 23,412,079.44	\$ 24,381,216.87	\$ (969,137.43)	-3.97%

Variance Explanation: Fund 10 - Change in Liabilities \$1,361.73 - IMRF Voluntary Additional Contributions Largest Change
Fund 50 - Change in Liabilities \$(79.98) - IMRF VAC Largest Change

CASH & INVESTMENT BALANCES

Description	Balance
PMA Investments	\$ 22,531,543.41
Solutions Bank Operating Accounts	\$ 1,416,450.01
Total Balance	\$ 23,947,993.42
Current Outstanding Checks	\$ 535,913.99
Total Balance Less Outstanding Checks	\$ 23,412,079.43
Balance in DSC	\$ 23,412,079.44
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	--	--	\$1,546,897.28	3.58%	\$1,546,897.28
Illinois School Liquid Asset	MAX	--	--	\$1,368,215.36	3.59%	\$1,368,215.36
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
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
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				\$22,297,654.65		\$22,919,333.50
Facility Tax Account						
Illinois School Liquid Asset	LIQ	--	--	\$233,888.76	3.58%	\$233,888.76
Facility Tax Account - Total				\$233,888.76		\$233,888.76
INVESTMENT TOTAL						
				\$22,531,543.41		\$23,153,222.26

TYPE	DESCRIPTION	COST	ALLOCATION
LIQ & MAX	Liquid Asset	\$ 3,149,001.40	13.98%
SEC	US Treasury	\$ 1,394,172.11	6.19%
DTC, CD, CDR	Certificate of Deposit	\$ 15,988,369.90	70.96%
TS	Term Series	\$ 2,000,000.00	8.88%
TOTAL		\$ 22,531,543.41	100.00%

OPERATING ACCOUNT BALANCES - SOLUTIONS BANK

ACCOUNT - TYPE - RATE	DESCRIPTION	1/31/2026	CREDITS	DEBITS	2/28/2026
xx044 - Bus. Checking - 0%	Administrative Imprest Fund (HSA)	\$ 6,284.54	\$ 2,500.00	\$ 3,396.45	\$ 5,388.09
xx023 - Bus. Adv. Checking - 0.35%	Checking	\$ 250,092.69	\$ 3,634,892.98	\$ 3,634,918.33	\$ 250,067.34
xx432 - Bus. Money Market - 2.02%	Coca Cola Fund	\$ 9,278.88	\$ 14.24	\$ -	\$ 9,293.12
xx070 - Bus. Checking - 0%	Flex Spending Account	\$ 5,454.64	\$ 1,500.00	\$ 3,568.31	\$ 3,386.33
xx071 - Bus. Checking - 0%	HRA Account	\$ 3,895.49	\$ 5,500.00	\$ 6,230.75	\$ 3,164.74
xx099 - Bus. Money Market - 3.56%	Money Market	\$ 1,619,020.84	\$ 2,033,116.50	\$ 2,506,986.95	\$ 1,145,150.39
	TOTAL	\$ 1,894,027.08	\$ 5,677,523.72	\$ 6,155,100.79	\$ 1,416,450.01

ACTIVITY/FIDUCIARY ACCOUNT BALANCES - SOLUTIONS BANK

ACCOUNT - TYPE - RATE	DESCRIPTION	1/31/2026	CREDITS	DEBITS	2/28/2026
xx782 - Bus. Checking - 0%	Capron Elementary Activity Fund	\$ 28,337.63	\$ 3,277.61	\$ 598.35	\$ 31,016.89
xx158 - Bus. Adv. Checking - 0.35%	Extra Curricular Fund	\$ 125,314.53	\$ 3,652.61	\$ 7,661.65	\$ 121,305.49
xx516 - Bus. Checking - 0%	Manchester Activity Fund	\$ 15,325.87	\$ 280.00	\$ 142.96	\$ 15,462.91
xx554 - Reg. Checking - 0%	NB Education Foundation	\$ 21,429.82	\$ 1,000.00	\$ -	\$ 22,429.82
xx484 - Bus. Checking - 0%	NB Middle School Activity Fund	\$ 13,579.84	\$ 1,542.50	\$ 423.93	\$ 14,698.41
xx224 - Bus. Checking - 0%	NB Upper Elementary Activity Fund	\$ 16,686.50	\$ -	\$ 839.70	\$ 15,846.80
xx859 - Bus. Checking - 0%	NB Upper Elementary Sunshine Fund	\$ 272.67	\$ -	\$ -	\$ 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	\$ 4,185.44	\$ 1.00	\$ 800.88	\$ 3,385.56
	TOTAL	\$ 225,475.91	\$ 9,753.72	\$ 10,467.47	\$ 224,762.16