

PUTNAM COUNTY CUSD #535  
BOARD OF EDUCATION MEETING AGENDA  
PUTNAM COUNTY PRIMARY SCHOOL - MEDIA CENTER  
October 19, 2015  
6:30 PM

“WHERE ALL STUDENTS WILL LEARN AND SUCCEED AND ALL MEANS **ALL**”

**DISTRICT GOALS:**

Demonstrate increased academic achievement for all students.

Improve communications among all stakeholders in the Putnam County School District and communities.

Maintain strong fiscal responsibility in the Putnam County School District.

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. ADJUSTMENTS TO THE AGENDA
- V. AUDIENCE PARTICIPATION/HEARING OF DELEGATIONS
  - A. Tom Peffer from Gorenz & Associates, Audit for FY 2015.
- VI. CORRESPONDENCE
- VII. CONSENT AGENDA
  - A. Approve September 21, 2015 Regular and Executive Session Minutes and Budget Hearing, September 21, 2015 Minutes. 3
  - B. Approve District Bills 10
  - C. Approve Financial Reports 26
  - D. Approve Treasurer's Report 91
  - E. Approve Recognition of Schools Application
- VIII. REPORTS, UPDATES AND INFORMATIONAL ITEMS
  - A. Principals' Reports 93
  - B. Superintendent's Report
    - 1. State Funding 120
    - 2. Investment Update 121
    - 3. Transportation Update 130
  - C. Committee Reports
- IX. OLD BUSINESS
  - A. Approve PRESS Plus Issue 89, August 2015 134

X. NEW BUSINESS	
A. FOIA REQUESTS	
B. Approve FY15 Audit (Action)	172
XI. EXECUTIVE SESSION FOR THE APPOINTMENT, EMPLOYMENT, COMPENSATION, DISCIPLINE, PERFORMANCE, OR DISMISSAL OF SPECIFIC EMPLOYEES OF THE DISTRICT.	299
XII. ACTION ITEMS FOLLOWING EXECUTIVE SESSION	
A. Hires (Action)	
XIII. ADJOURNMENT	

Putnam County Community Unit School District #535  
400 E Silverspoon Ave  
Granville, Illinois 61326

Board of Education  
Budget Hearing  
6:00 p.m., September 21, 2015

Board President Vicky Nauman called the meeting to order at 6:00 p.m.

The following members were present to answer roll call: Mr. Copeland, Mr. Gibson, Mrs. Nauman, Mrs. Popurella and Mrs. Shore. Ms. Glenn and Mrs. Gilbert were absent.

ROLL CALL

Superintendent McCracken presented the FY 16 Budget.

The FY16 Budget has resulted in considerable deficit spending, due to several substantial expenditures.

Revenues largely come from local tax dollars (tax levy) in which we will receive \$4,659,103.08 utilizing a 4.05% tax rate. An increase in tax revenue of \$73,320.44 over last year's tax revenue. Corporate Personal Property Replacement Tax is projected to increase by \$55,105, for a projected total of \$2,851,132.

We have large increases in expenditures, including the junior high roof project and increased benefit costs. The roof project total \$786,000 and additional health benefits of \$188,500.

With the estimated ending fund balances as of June 30, 2016, all funds should remain in the black, totaling \$7,163.228.

There were no questions or comments from the public.

At 6:28 p.m. Mrs. Shore moved and Mr. Copeland seconded the motion to adjourn. All ayes, motion carried.

Respectfully submitted.  
Pam Ellena, Board Secretary

APPROVED \_\_\_\_\_  
BOARD PRESIDENT

\_\_\_\_\_  
DATE

\_\_\_\_\_  
BOARD SECRETARY

\_\_\_\_\_  
DATE





Putnam County Community Unit School District #535  
400 E Silverspoon Ave  
Granville, Illinois 61326

Board of Education  
Regular Meeting  
6:30 p.m., September 21, 2015  
Media Center Putnam County Primary School

President Mrs. Nauman called the meeting to order at 6:30 p.m.

The meeting continued with the Pledge of Allegiance.

PLEDGE

The following members were present to answer roll call: Mr. Copeland, Mr. Gibson, Ms. Glenn, Mrs. Nauman, Mrs. Popurella, and Mrs. Shore. Mrs. Gilbert was absent.

ROLL CALL

Ryan Friel was introduced as the new High School Student Liaison.

HEARING OF  
DELEGATIONS

Mr. McCracken read correspondence that he received.

CORRESPONDENC  
E

Mr. Copeland moved and Ms. Glenn seconded the motion to approve the Consent Agenda: Regular and Executive session minutes of August 17, 2015, and Board Retreat Minutes August 31, 2015 minutes, Treasurer's Report for month of August, and Financial Reports for month of August, bills for month of September, and approve Resolutions for Granville National Bank, North Central Bank and First State Bank. On roll call the members voted as follows: Mr. Copeland, aye; Mr. Gibson, aye; Ms. Glenn, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; and Mrs. Shore, aye. Motion carried.

CONSENT AGENDA

State Funding – State owes us nothing from regular payments.

SUPERINTENDENT  
REPORT

Investment Update – The next CD is due on 11/17/15. It is currently earning 0.41% at First State Bank in McNabb. Following district investment policy, we will place it out for bids in early November.

Transportation Update - Irene Parola, local manager for Johannes Bus Service, is providing written weekly updates for our district. We had a rough beginning to the school year regarding the transportation service. However, Irene, Jason, and the drivers addressed the issues quickly to maintain student safety.

Parent Advisory Committee will present “Hidden in Plain Site” on Tuesday, October 27 from 5:30 – 7:30.

COMMITTEE  
REPORTS

Mr. Copeland moved and Mr. Gibson seconded the motion to approve the FY16 Budget. On roll call the members voted as follows: Mr. Copeland, aye; Mr. Gibson, aye; Ms. Glenn, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; and Mrs. Shore, aye. Motion carried.

FY16 BUDGET

There were no FOIA requests last month.

FOIA REQUESTS

First reading of PRESS Plus Issue 89, August 2015.

PRESS PLUS ISSUE  
89, AUGUST 2015

PUTNAM COUNTY BOARD OF EDUCATION

September 21, 2015

Page 2

Mr. Copeland moved and Mrs. Popurella seconded the motion to authorize going out for bids for high school track maintenance and resurfacing. The track was last resurfaced in August of 2006. On roll call the members voted as follows: Mr. Copeland, aye; Mr. Gibson, aye; Ms. Glenn, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; and Mrs. Shore, aye. Motion carried.

BIDS TO  
RESURFACE HS  
TRACK

Ms. Glenn moved and Mrs. Shore seconded the motion to authorize upgrade to Web Filter. On roll call the members voted as follows: Ms. Glenn, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Shore, aye; Mr. Copeland, aye; and Mr. Gibson, aye. Motion carried.

UPGRADE WEB  
FILTER

At 7:05 p.m. Mr. Gibson moved and Mrs. Popurella seconded the motion to adjourn to executive session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employee of the district. On roll call the members voted as follows: Mr. Gibson, aye; Ms. Glenn, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Shore, aye; and Mr. Copeland, aye. Motion carried.

EXECUTIVE  
SESSION

At 7:27 p.m. Mr. Gibson moved and Ms. Glenn seconded the motion to return to open session. On roll call the members voted as follows: Mr. Gibson, aye; Ms. Glenn, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Shore, aye; and Mr. Copeland, aye. Motion carried.

Ms. Glenn moved and Mr. Gibson seconded the motion to accept with regret the resignation of Gina Heuser as Special Ed Aide. On roll call the members voted as follows: Ms. Glenn, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Shore, aye; Mr. Copeland, aye; and Mr. Gibson, aye. Motion carried.

PERSONNEL

At 7:30 p.m. Mrs. Shore moved and Mr. Copeland seconded the motion to adjourn.

ADJOURN

Respectfully submitted.  
Pamela Ellena, Board Secretary

APPROVED _____	_____
BOARD PRESIDENT	DATE
_____	_____
BOARD SECRETARY	DATE



Putnam County Community Unit School District No. 535  
Granville, Illinois 61326  
EXECUTIVE SESSION MINUTES  
September 21, 2015

President Mrs. Nauman called the meeting to order at 6:30 p.m.

CALL TO  
ORDER

ROLL CALL

The following members were present to answer roll call: Mr. Copeland, Mr. Gibson, Ms. Glenn, Mrs. Nauman, Mrs. Popurella, and Mrs. Shore. Mrs. Gilbert was absent.

EXECUTIVE  
SESSION

At 7:05 p.m. Mr. Gibson moved and Mrs. Popurella seconded the motion to adjourn to executive session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employee of the district. On roll call the members voted as follows: Mr. Gibson, aye; Ms. Glenn, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Shore, aye; and Mr. Copeland, aye. Motion carried.

ITEMS  
DISCUSSED

I. Resignations: Gina Heuser, JH Spec Ed Aide

RETURN TO  
OPEN MEETING

At 7:27 p.m. Mr. Gibson moved and Ms. Glenn seconded the motion to return to open session. On roll call the members voted as follows: Mr. Gibson, aye; Ms. Glenn, aye; Mrs. Nauman, aye; Mrs. Popurella, aye; Mrs. Shore, aye; and Mr. Copeland, aye. Motion carried.

BOARD PRESIDENT: \_\_\_\_\_

DATE: \_\_\_\_\_

BOARD SECRETARY: \_\_\_\_\_

DATE: \_\_\_\_\_

# Bills Payable List

Printed: 10/15/2015 3:37 PM  
 PUTNAM COUNTY CUSD #535  
 Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
<b>8 TO 18 MEDIA INC</b>					
	24972	H S ATHLETIC-SUPPLIE	1,019	450.00	10-1501-410-2
				<u>\$450.00</u>	
<b>ACP DIRECT</b>					
		HEADPHONES	1,019	237.70	10-1112-410-1
				<u>\$237.70</u>	
<b>AFLAC</b>					
		AFLAC-AFTER	999	87.77	10-481
		AFLAC-PRE TAX	97	102.57	10-481
		AFLAC-PRE TAX	97	10.79	20-481
		AFLAC-AFTER	999	87.77	10-481
		AFLAC-PRE TAX	97	102.57	10-481
		AFLAC-PRE TAX	97	10.79	20-481
				<u>\$402.26</u>	
<b>AMEREN ILLINOIS</b>					
		H S- ELECTRIC SERVICE	1,019	33.30	20-2542-466-2
		PRIMARY NATURAL GAS	1,019	179.53	20-2542-465-5
		JR HI-NATURAL GAS	1,019	110.53	20-2542-465-3
		H S-NATURAL GAS SERVICE	1,019	315.05	20-2542-465-2
		ELEMENTARY-NATURAL GAS	1,019	110.60	20-2542-465-4
				<u>\$749.01</u>	
<b>AMERICAN CENTRAL INSURANCE S</b>					
		HEALTH CARE EXP FLEX PLAN	999	370.42	10-481
		DEP DAYCARE EXP FLEX PLAN	999	208.33	10-481
		BOARD DUES/FEEES	1,019	36.00	10-2310-640-6
		HEALTH CARE EXP FLEX PLAN	999	453.76	10-481
		DEP DAYCARE EXP FLEX PLAN	999	208.33	10-481
				<u>\$1,276.84</u>	
<b>ANDERSON, KYLE</b>					
		EX CURRICULAR VAN	1,019	20.00	40-2550-324-1
				<u>\$20.00</u>	
<b>ARAMARK</b>					
		ALL SCHOOL SERVICES	1,019	615.27	20-2542-321-1
		ALL SCHOOL SERVICES	1,019	829.12	20-2542-321-1
		ALL SCHOOL SERVICES	1,019	964.58	20-2542-321-1
		ALL SCHOOL SERVICES	1,019	255.69	20-2542-321-1
		ALL SCHOOL SERVICES	1,019	773.55	20-2542-321-1
				<u>\$3,438.21</u>	
<b>ASSURANT EMPLOYEE BENEFITS (I</b>					
		DENTAL CERT S	98	153.16	10-481
		DENTAL BP CRT S	98	284.48	10-481
		DENTAL CRT F	98	270.15	10-481
		DENTAL BP CRT F	98	501.75	10-481
		DENTAL CERT S+	98	115.72	10-481
		DENT BP CRT S+	98	214.94	10-481
		DENT ADM BP F	98	154.38	10-481
		DENT ADM BP S	98	15.63	10-481

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		DENT ADMIN E+S	98	30.06	10-481
		DENT NC FAMILY	98	118.62	10-481
		DENT NC FAMILY	98	34.22	20-481
		DENT NC FAMILY	98	1.80	80-481
		DENT NC BP FAM	98	87.22	10-481
		DENT NC BP FAM	98	63.55	20-481
		DENT NC BP FAM	98	3.35	80-481
		DENT NC S+ 1	98	30.42	10-481
		DENT BP NC S+ 1	98	29.70	10-481
		DENT NC SINGLE	98	76.58	10-481
		DENT NC SINGLE	98	27.35	20-481
		DENT NC BP SIN	98	142.24	10-481
		DENT NC BP SIN	98	50.80	20-481
		DENTAL BP CRT S	98	0.72	40-481
		DENTAL CRT F	98	324.18	10-481
		DENTAL BP CRT F	98	602.10	10-481
		DENTAL CERT S+	98	126.24	10-481
		DENT BP CRT S+	98	234.48	10-481
		DENT ADM BP F	98	154.38	10-481
		DENT ADM BP S	98	15.63	10-481
		DENT ADMIN E+S	98	30.06	10-481
		DENT NC FAMILY	98	118.62	10-481
		DENT NC SINGLE	98	27.35	20-481
		DENT NC BP SIN	98	142.24	10-481
		DENT NC BP SIN	98	50.80	20-481
		DENTAL CERT S	98	169.18	10-481
		DENTAL CERT S	98	0.39	40-481
		DENTAL BP CRT S	98	314.24	10-481
		DENT NC FAMILY	98	34.22	20-481
		DENT NC FAMILY	98	1.80	80-481
		DENT NC BP FAM	98	87.22	10-481
		DENT NC BP FAM	98	63.55	20-481
		DENT NC BP FAM	98	3.35	80-481
		DENT NC S+ 1	98	30.42	10-481
		DENT BP NC S+ 1	98	29.70	10-481
		DENT NC SINGLE	98	76.58	10-481
				<u>\$5,043.57</u>	
<b>ASSURANT EMPLOYEE BENEFITS (I</b>					
		LIFE ADM BP	98	20.00	10-481
		LIFE SUPT BP 2	98	4.00	10-481
		LIFE CERT	98	81.70	10-481
		LIFE CERT BP	98	151.74	10-481
		LIFE NC	98	22.74	10-481
		LIFE NC	98	6.86	20-481
		LIFE NC	98	0.14	80-481
		LIFE NC BP	98	42.23	10-481
		LIFE NC BP	98	12.74	20-481
		LIFE NC BP	98	0.26	80-481

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		LIFE ADM BP	98	20.00	10-481
		LIFE SUPT BP 2	98	4.00	10-481
		LIFE CERT	98	91.28	10-481
		LIFE CERT	98	0.22	40-481
		LIFE CERT BP	98	169.54	10-481
		LIFE CERT BP	98	0.40	40-481
		LIFE NC	98	25.53	10-481
		LIFE NC	98	6.86	20-481
		LIFE NC	98	0.01	40-481
		LIFE NC	98	0.14	80-481
		LIFE NC BP	98	47.41	10-481
		LIFE NC BP	98	12.74	20-481
		LIFE NC BP	98	0.02	40-481
		LIFE NC BP	98	0.26	80-481
				<u>\$720.82</u>	
<b>ASSURANT EMPLOYEE BENEFITS (</b>					
		VISION EMP	98	139.40	10-481
		VISION EMP	98	15.99	20-481
		VISION EMP	98	0.41	80-481
		VISION E+S	98	122.85	10-481
		VISION E+C	98	27.03	10-481
		VISION E+C	98	9.01	20-481
		VISION FAMILY	98	144.21	10-481
		VISION EMP	98	149.59	10-481
		VISION EMP	98	15.99	20-481
		VISION EMP	98	0.29	40-481
		VISION EMP	98	2.23	80-481
		VISION E+S	98	131.04	10-481
		VISION E+C	98	27.03	10-481
		VISION E+C	98	9.01	20-481
		VISION FAMILY	98	157.32	10-481
				<u>\$951.40</u>	
<b>ASSURANT EMPLOYEE BENEFITS (</b>					
		LIFE VOL	29	222.04	10-481
		LIFE VOL	29	9.31	20-481
		LIFE VOL	29	1.03	80-481
		LIFE VOL	13	270.41	10-481
		LIFE VOL	13	9.31	20-481
		LIFE VOL	13	0.06	40-481
		LIFE VOL	13	1.03	80-481
				<u>\$513.19</u>	
<b>BAELE, BRANDY</b>					
		MEDICAID	1,019	24.60	10-1220-411-11
				<u>\$24.60</u>	
<b>BALESTRI, COURTNEY</b>					
		PRINC OFFICE-TRAVEL	1,019	92.96	10-2410-332-1
				<u>\$92.96</u>	

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
<b>BELL, AMY</b>					
		PRIMARY-TRAVEL	1,019	76.61	10-1111-332-5
				<u>76.61</u>	
<b>BLICK ART MATERIALS</b>					
	24971	PCEF ART MURUAL MINI GRANT	1,019	191.86	10-2310-411-6
				<u>191.86</u>	
<b>BUILDERS CHOICE, INC.</b>					
		HIGH SCHOOL-BLDG SUPPLIE	1,019	534.00	20-2542-410-2
		JR HI-BUILDING SUPPLIES	1,019	850.70	20-2542-410-3
				<u>\$1,384.70</u>	
<b>CENTERPOINT ENERGY SERVICES I</b>					
		H S-NATURAL GAS SERVICE	1,019	559.32	20-2542-465-2
		JR HI-NATURAL GAS	1,019	28.44	20-2542-465-3
		ELEMENTARY-NATURAL GAS	1,019	63.20	20-2542-465-4
		PRIMARY NATURAL GAS	1,019	20.67	20-2542-465-5
				<u>\$671.63</u>	
<b>CHANEY ELECTRONICS INC</b>					
	24974	IND ARTS-SUPPLIES	1,019	249.49	10-1402-410-2
				<u>\$249.49</u>	
<b>CHILDRENS HOME ASSOC OF ILLIN</b>					
		KIEFER SCHOOL -10%	1,019	1,296.21	10-1912-670-1
		ACADEMY FOR AUTISM	1,019	2,527.80	10-1912-670-1
				<u>\$3,824.01</u>	
<b>CIONI FORD, AL</b>					
		OIL CHANGE	1,019	37.50	40-2550-322-1
				<u>\$37.50</u>	
<b>COSGROVE DISTRIBUTORS</b>					
		JR HI-CAFE FOOD	1,019	93.30	10-2560-410-3
		JR HI-CAFE MISC SUPPLIES	1,019	35.40	10-2560-490-3
				<u>\$128.70</u>	
<b>COUNTRY MUTUAL INS. CO.</b>					
		COMM UMBRELLA INSUR	1,019	1,728.00	80-2364-380-7
				<u>\$1,728.00</u>	
<b>CPO SCIENCE</b>					
	33260	JR HI SUPPLIES	1,019	29.95	10-1112-410-3
				<u>\$29.95</u>	
<b>CROSS, RONDA</b>					
		TITLE I DIRECTORS CONF	1,019	147.28	10-1250-332-36
		PRINC OFFICE-TRAVEL	1,019	33.67	10-2410-332-1
				<u>\$180.95</u>	
<b>CULLIGAN TRI CO SALES</b>					
		ALL SCHOOL SERVICES	1,019	238.50	20-2542-321-1
				<u>\$238.50</u>	
<b>DAVIS, ANNETTE E</b>					
		HEARING IMP-TRAVEL	1,019	60.26	10-1207-332-1
		MEDIA PROG-TRAVEL	1,019	118.27	10-2220-332-1

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
				<u>\$178.53</u>	
<b>EPES SOFTWARE</b>					
		HS OFFICE - SUPPLIES	1,019	126.00	10-2410-410-2
				<u>\$126.00</u>	
<b>FICEK ELECTRIC &amp; COMM</b>					
		ELEMENTARY-BLDG REPAIR	1,019	225.00	20-2542-323-4
		ELEMENTARY-BLDG SUPPLIES	1,019	67.87	20-2542-410-4
				<u>\$292.87</u>	
<b>FIRST CHOICE MED EQUIPMENT</b>					
		MEDICAID	1,019	330.00	10-1220-411-11
				<u>\$330.00</u>	
<b>FRONTIER</b>					
		SUPT-TELEPHONE	1,019	133.26	20-2542-340-1
		ELEM-TELEPHONE	1,019	133.64	20-2542-340-4
		H S - TELEPHONE SERVICE	1,019	92.48	20-2542-340-2
				<u>\$359.38</u>	
<b>GOSLIN, VANESSA</b>					
		H S TRAVEL	1,019	112.00	10-1113-332-2
		JR HI-TRAVEL	1,019	112.00	10-1112-332-3
				<u>\$224.00</u>	
<b>GRAINGER</b>					
		ELEMENTARY-BLDG SUPPLIES	1,019	940.32	20-2542-410-4
		JR HI-BUILDING SUPPLIES	1,019	30.36	20-2542-410-3
		HIGH SCHOOL-BLDG SUPPLIE	1,019	253.30	20-2542-410-2
64863		ELEMENTARY-BLDG SUPPLIES	1,019	192.36	20-2542-410-5
				<u>\$1,416.34</u>	
<b>GRIZZLY INDUSTRIAL</b>					
24956		IND ART SUPPLIES	1,019	64.00	10-1402-410-2
				<u>\$64.00</u>	
<b>HALL HIGH SCHOOL</b>					
		DRIVERS ED PUPIL TUITION	1,019	541.76	10-1700-390-2
				<u>\$541.76</u>	
<b>HEALTH ALLIANCE MEDICAL PLAN:</b>					
		HLTH CRT S	98	1,226.82	10-481
		HLTH BP CRT S	98	11,142.18	10-481
		HLTH CRT F	98	1,990.66	10-481
		HLTH BP CRT F	98	2,131.33	10-481
		HLTH CRT E + S	98	1,441.26	10-481
		HLTH BP CRTE+S	98	2,341.74	10-481
		HLTH BP ADM S	98	294.50	10-481
		HLTH NC F	98	442.37	10-481
		HLTH BP NC F	98	473.63	10-481
		HLTH NC S	98	759.46	10-481
		HLTH NC S	98	172.34	20-481
		HLTH NC S	98	2.92	80-481
		HLTH BP NC S	98	6,897.54	10-481

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PUTNAM COUNTY CUSD #535

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		HLTH BP NC S	98	1,565.21	20-481
		HLTH BP NC S	98	26.53	80-481
		HLTH BP EMP+C	98	348.63	20-481
		HLTH E + C	98	734.61	10-481
		HLTH BP E + C	98	1,045.89	10-481
		HLTH E + C	98	244.87	20-481
		HLTH ADM BP F	98	2,748.00	10-481
		HLTH ADMIN E+S	98	630.50	10-481
		HLTH CRT S	98	1,370.80	10-481
		HLTH CRT S	98	2.07	40-481
		HLTH BP CRT S	98	12,449.85	10-481
		HLTH BP CRT S	98	18.78	40-481
		HLTH CRT F	98	1,990.66	10-481
		HLTH BP CRT F	98	2,131.33	10-481
		HLTH CRT E + S	98	1,441.26	10-481
		HLTH BP CRTE+S	98	2,341.74	10-481
		HLTH BP ADM S	98	294.50	10-481
		HLTH NC F	98	442.37	10-481
		HLTH BP NC F	98	473.63	10-481
		HLTH BP EMP+C	98	348.63	20-481
		HLTH E + C	98	1,224.35	10-481
		HLTH BP E + C	98	1,743.15	10-481
		HLTH E + C	98	244.87	20-481
		HLTH ADM BP F	98	2,748.00	10-481
		HLTH NC S	98	746.50	10-481
		HLTH NC S	98	172.34	20-481
		HLTH NC S	98	15.88	80-481
		HLTH BP NC S	98	6,779.80	10-481
		HLTH BP NC S	98	1,565.21	20-481
		HLTH BP NC S	98	144.27	80-481
		HLTH ADMIN E+S	98	630.50	10-481
				<u>\$75,981.48</u>	
<b>HEGGEN, JOHN</b>					
		GAS	1,019	4.94	40-2550-411-1
		PHYSICAL/DRUG TEST	1,019	94.00	40-2550-322-1
				<u>\$98.94</u>	
<b>HENNEPIN BLDG IMPREST</b>					
		SW-TRAVEL	1,019	320.00	10-2110-332-1
		ILA LORI MERTEL	1,019	305.00	10-1110-332-42
				<u>\$625.00</u>	
<b>HENNEPIN FOOD MART</b>					
		HENN-CAFE FOOD	1,019	6.00	10-2560-410-4
				<u>\$6.00</u>	
<b>HENNEPIN WATER DISTRICT</b>					
		ELEM-WATER	1,019	145.26	20-2542-322-4
				<u>\$145.26</u>	
<b>HIGH SCHOOL IMPREST</b>					

# Bills Payable List

Printed: 10/15/2015 3:37 PM

PUTNAM COUNTY CUSD #535

Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		HS ATH DUES/FEES	1,019	2,714.00	10-1501-640-2
		MUSIC DUES	1,019	40.00	10-1115-640-1
		H S-ATHLETIC TRAVEL	1,019	51.00	10-1501-332-2
		H S- TEXTBOOK RENTAL	1,019	64.65	10-1811
		MEDIA PROG-TRAVEL	1,019	315.00	10-2220-332-1
		PRINC OFFICE-POSTAGE	1,019	153.70	10-2410-341-1
		HS ATHL OFFICIALS	1,019	435.00	10-1501-319-2
		H S TRAVEL	1,019	875.00	10-1113-332-2
		CROSS CAT-TRAVEL	1,019	60.00	10-1220-332-1
				<u>\$4,708.35</u>	
<b>HINCKLEY SPRING WATER CO</b>					
		SUPT OFFICE-SUPPLIES	1,019	45.56	10-2320-410-1
				<u>\$45.56</u>	
<b>HOMEFIELD ENERGY</b>					
		H S- ELECTRIC SERVICE	1,019	5,112.55	20-2542-466-2
		JR HI-ELECTRICAL SERVICE	1,019	3,113.72	20-2542-466-3
		ELEMENTARY-ELECTRIC SERVI	1,019	1,625.05	20-2542-466-4
		PRIMARY-ELECTRIC SERVIC	1,019	5,436.41	20-2542-466-5
				<u>\$15,287.73</u>	
<b>IASBO</b>					
		FISCAL SVCS TRAVEL	1,019	160.00	10-2520-332-1
				<u>\$160.00</u>	
<b>IL ASSO OF SCHOOL BOARDS</b>					
		BOARD OF ED/TRAVEL	1,019	60.00	10-2310-332-6
		SUPT OFFICE-TRAVEL	1,019	30.00	10-2320-332-1
				<u>\$90.00</u>	
<b>IL MUSIC THERAPY SERVICES</b>					
		ECE INST SUP 1-6	1,019	130.00	10-1125-410-1
				<u>\$130.00</u>	
<b>IL STATE POLICE</b>					
		BOARD DUES/FEES	1,019	148.75	10-2310-640-6
				<u>\$148.75</u>	
<b>IL STATE UNIVERSITY</b>					
		BERGER, LADAGE MATH/LITERACY GAMES	1,019	378.00	10-1110-332-42
				<u>\$378.00</u>	
<b>IL VALLEY CELLULAR</b>					
		ALL SCHOOL SERVICES	1,019	137.03	20-2542-321-1
				<u>\$137.03</u>	
<b>IL VALLEY WASTE SERVICES</b>					
		ALL SCHOOL SERVICES	1,019	576.22	20-2542-321-1
		ALL SCHOOL SERVICES	1,019	383.42	20-2542-321-1
				<u>\$959.64</u>	
<b>JACQUE URNIKIS DBA/</b>					
		ELEMENTARY-BLDG SUPPLIES	1,019	137.50	20-2542-410-4
				<u>\$137.50</u>	
<b>JOHANNES BUS SERVICE INC.</b>					

# Bills Payable List

Printed: 10/15/2015 3:37 PM

PUTNAM COUNTY CUSD #535

Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		CONTRACT REG AUG	1,019	26,479.97	40-2550-325-1
		CONTRACT SERVICE-SP ED R AUG	1,019	13,274.40	40-2550-326-1
		CONTRACT SERVICE-AV AUG	1,019	1,399.58	40-2550-327-1
		CONTRACT ECE ROUTES AUG	1,019	5,212.98	40-2550-331-1
		CONTRACT-EX CURRIC AUG	1,019	1,588.38	40-2550-328-1
				<u>\$47,955.31</u>	
<b>JOHNSON, STEPHEN</b>		GUIDANCE-TRAVEL	1,019	89.60	10-2120-332-1
				<u>\$89.60</u>	
<b>JUNIOR HIGH IMPREST</b>		JH ATHL OFFICIALS	1,019	1,340.00	10-1501-319-3
		JR HI-DUES/FEES	1,019	175.00	10-1112-640-3
		JH ATHL DUES/FEES	1,019	10.00	10-1501-640-3
				<u>\$1,525.00</u>	
<b>KELLY SAUDER RUPIPE</b>		HIGH SCHOOL-BLDG SUPPLIE	1,019	1.46	20-2542-410-2
				<u>\$1.46</u>	
<b>LAMBOLEY, ANN P</b>		FISCAL SVCS TRAVEL	1,019	98.00	10-2520-332-1
				<u>\$98.00</u>	
<b>LANTER DISTRIBUTING LLC</b>		HIGH SCHOOL- FOOD	1,019	53.75	10-2560-410-2
		JR HI-CAFE FOOD	1,019	45.00	10-2560-410-3
		HENN-CAFE FOOD	1,019	45.00	10-2560-410-4
				<u>\$143.75</u>	
<b>LEASE</b>		MEDICAID	1,019	10.99	10-1220-411-11
				<u>\$10.99</u>	
<b>LETTERKRAFT</b>		TECH-SUPPLIES	1,019	106.12	10-2226-410-1
		SUPT OFFICE-SUPPLIES	1,019	53.09	10-2320-410-1
		HS OFFICE - SUPPLIES	1,019	106.12	10-2410-410-2
		JR HI OFFICE-SUPPLIES	1,019	53.06	10-2410-410-3
		HENN OFFICE - SUPPLIES	1,019	53.06	10-2410-410-4
		PRIMARY OFFICE - SUPPLIES	1,019	53.06	10-2410-410-5
		SUPT OFFICE-SUPPLIES	1,019	123.75	10-2320-410-1
				<u>\$548.26</u>	
<b>LIBRARY STORE, THE</b>	33265	JH MEDIA SUPPLIES	1,019	93.11	10-2220-410-3
				<u>\$93.11</u>	
<b>LIGHTED WAY ASSOCIATION I</b>		LIGHTEDWAY/PEORIA	1,019	10,828.20	10-1912-670-1
				<u>\$10,828.20</u>	
<b>LOCKER ROOM</b>		JR HI-ATHLETIC SUPPLIES	1,019	27.80	10-1501-410-3
		JR HI-ATHLETIC SUPPLIES	1,019	143.90	10-1501-410-3

# Bills Payable List

Printed: 10/15/2015 3:37 PM  
 PUTNAM COUNTY CUSD #535  
 Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
	33250	JR HI-ATHLETIC SUPPL	1,019	219.00	10-1501-410-3
				<u>\$390.70</u>	
<b>MAIN, KATHERINE</b>					
		NURSE-TRAVEL	1,019	314.38	10-2134-332-1
				<u>\$314.38</u>	
<b>MARCO INC</b>					
		HEN R/M/COPIERS	91	399.15	10-1110-323-4
		PRIMARY R/M /COPIER	91	399.15	10-1111-323-5
		JH R/M/COPIER	91	399.16	10-1112-323-3
		HS R/M / COPIER	91	399.16	10-1113-323-2
		SUP COPY MACHINE	91	399.16	10-2320-323-1
		CROSS CAT R/M COPIER	91	78.85	10-1220-323-1
				<u>\$2,074.63</u>	
<b>MARK KARLOSKY CONSULTING</b>					
		BARRACUDA WEB FILTER	1,019	16,249.00	10-1110-540-1
		TECH R/M	1,019	325.40	10-2226-323-1
		TECH R/M	1,019	180.50	10-2226-323-1
		TECH R/M	1,019	331.25	10-2226-323-1
		TECH R/M	1,019	148.00	10-2226-323-1
		POWER SUPPLY	1,019	97.42	10-1112-410-1
		TECH R/M	1,019	278.00	10-2226-323-1
		ELMO/PROJECTOR	1,019	980.81	10-1112-410-1
		TECH R/M	1,019	794.25	10-2226-323-1
		TECH R/M	1,019	310.50	10-2226-323-1
				<u>\$19,695.13</u>	
<b>MCNABB TELEPHONE COMPANY</b>					
		SUPT-TELEPHONE	1,019	103.02	20-2542-340-1
		H S - TELEPHONE SERVICE	1,019	454.40	20-2542-340-2
		JR HI-TELEPHONE SERVICE	1,019	530.14	20-2542-340-3
		ELEM-TELEPHONE	1,019	213.56	20-2542-340-4
		PRIMARY-TELEPHONE SERV	1,019	213.57	20-2542-340-5
				<u>\$1,514.69</u>	
<b>MEDIACOM</b>					
		MEDIACOM HENNEPIN	91	213.40	10-2190-323-1
		MEDIACOM-GRANVILLE	91	305.90	10-2190-323-1
				<u>\$519.30</u>	
<b>MENARDS PERU</b>					
		JR HI-BUILDING SUPPLIES	1,019	202.23	20-2542-410-3
		HIGH SCHOOL-BLDG SUPPLIE	1,019	129.76	20-2542-410-2
		HIGH SCHOOL-BLDG SUPPLIE	1,019	161.41	20-2542-410-2
		PRIMARY BLDG SUPPLY	1,019	177.92	20-2542-410-5
		HIGH SCHOOL-BLDG SUPPLIE	1,019	234.02	20-2542-410-2
		PRIMARY BLDG SUPPLY	1,019	168.56	20-2542-410-5
		H S-BUILDING REPAIRS/MAI	1,019	25.59	20-2542-323-2
				<u>\$1,099.49</u>	
<b>MOORE, JARED</b>					
		H S TRAVEL	1,019	138.32	10-1113-332-2

# Bills Payable List

Printed: 10/15/2015 3:37 PM  
 PUTNAM COUNTY CUSD #535  
 Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		H S TRAVEL	1,019	215.00	10-1113-332-2
				<u>\$353.32</u>	
<b>N C I M D</b>					
		PRIMARY CAFE FOOD	1,019	1,160.00	10-2560-410-5
		HENN-CAFE FOOD	1,019	1,175.25	10-2560-410-4
		JR HI-CAFE FOOD	1,019	1,127.75	10-2560-410-3
		HIGH SCHOOL- FOOD	1,019	1,456.75	10-2560-410-2
				<u>\$4,919.75</u>	
<b>NATIONAL BUSINESS FURNITURE</b>					
	24970	HS OFFICE - SUPPLIES	1,019	536.85	10-2410-410-2
				<u>\$536.85</u>	
<b>NAUMAN, JOSH</b>					
		H S-ATHLETIC TRAVEL	1,019	150.08	10-1501-332-2
				<u>\$150.08</u>	
<b>NCPERS GROUP LIFE INS.</b>					
		NCPERS INSURANCE	999	56.00	10-481
		NCPERS INSURANCE	999	16.00	20-481
		NCPERS INSURANCE	999	71.87	10-481
		NCPERS INSURANCE	999	16.00	20-481
		NCPERS INSURANCE	999	0.13	40-481
				<u>\$160.00</u>	
<b>NETWORK BUSINESS SYSTEMS INC</b>					
		LEASE FD-MAXIIS	91	200.00	10-2190-323-1
				<u>\$200.00</u>	
<b>NICKEL, DENISE</b>					
		CROSS CAT-TRAVEL	1,019	21.28	10-1220-332-1
				<u>\$21.28</u>	
<b>NORTH CENTRAL BANK</b>					
		VOC AG-FFA TRAVEL	1,019	82.41	10-1401-333-2
		HS OFFICE - SUPPLIES	1,019	11.61	10-2410-410-2
		BOARD SUPPLIES	1,019	49.53	10-2310-410-6
		CHROMEBOOK SCREENS	1,019	1,575.23	10-1112-410-1
		LEASE FD TECH SUPPLY	1,019	55.74	10-1112-410-1
		EPIC-PROF SERV	1,019	155.00	10-2210-321-1
		PRIMARY OFFICE - SUPPLIES	1,019	50.34	10-2410-410-5
		EPIC-PROF SERV	1,019	310.00	10-2210-321-1
		TITLE I 7-5	1,019	250.00	10-1250-332-36
		PRIMARY-TEXTBOOKS	1,019	446.93	10-1111-420-5
		HS-SUPPLIES	1,019	179.94	10-1113-410-2
				<u>\$3,166.73</u>	
<b>ORKIN EXTERMINATING CO IN</b>					
		ALL SCHOOL SERVICES	1,019	266.79	20-2542-321-1
				<u>\$266.79</u>	
<b>PALOS SPORTS INC</b>					
	50882	PRIMARY-SUPPLIES	1,019	248.80	10-1111-410-5
				<u>\$248.80</u>	

# Bills Payable List

Printed: 10/15/2015 3:37 PM

PUTNAM COUNTY CUSD #535

Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
<b>PC FOODS, INC.</b>					
		SUMMER SCHOOL SUPPLY	1,019	30.95	10-1600-410-1
		SUMMER SCHOOL SUPPLY	1,019	5.66	10-1600-410-1
		BOARD SUPPLIES	1,019	28.00	10-2310-410-6
		JR HI-CAFE FOOD	1,019	52.83	10-2560-410-3
		JR HI-CAFE FOOD	1,019	22.62	10-2560-410-3
		PRINC OFFICE-TRAVEL	1,019	53.41	10-2410-332-1
				<u>\$193.47</u>	
<b>PCCU (NEC)</b>					
		NEC-ADMIN/10 MONTH	98	183.22	10-481
		NEC 24/20	98	1,102.47	10-481
		DED NEC	98	38.48	10-481
		NEC-ADMIN/10 MONTH	98	183.22	10-481
		NEC 24/20	98	1,115.12	10-481
		NEC 24/20	98	2.57	40-481
				<u>\$2,625.08</u>	
<b>PENSERV PLAN SERVICES INC</b>					
		PENSERV PLAN SERVICES	999	4,563.45	10-481
		PENSERV PLAN SERVICES	999	207.50	20-481
		PENSERV PLAN SERVICES	999	4,674.10	10-481
		PENSERV PLAN SERVICES	999	207.50	20-481
		PENSERV PLAN SERVICES	999	4.35	40-481
				<u>\$9,656.90</u>	
<b>PERFORMANCE FOOD SERVICE</b>					
		ECE FOOD SUPP	1,019	542.80	10-1125-411-1
		HENN-CAFE FOOD	1,019	5,092.86	10-2560-410-4
		HEN BREAKFAST	1,019	974.27	10-2560-410-1-4
		HENN ELEM-CAFE MISC SUPP	1,019	175.68	10-2560-490-4
		JR HI-CAFE FOOD	1,019	4,875.32	10-2560-410-3
		JH BREAKFAST	1,019	669.16	10-2560-410
		JR HI-CAFE MISC SUPPLIES	1,019	426.82	10-2560-490-3
		PRIMARY CAFE FOOD	1,019	3,650.67	10-2560-410-5
		PRIMARY BREAKFAST	1,019	625.35	10-2560-410-1-5
		PRIMARY MISC SUPPLY	1,019	163.75	10-2560-490-5
		HIGH SCHOOL- FOOD	1,019	6,974.31	10-2560-410-2
		HS BREAKFAST	1,019	682.43	10-2560-410-1-2
		H S-CAFE MISC SUPPLIES	1,019	153.86	10-2560-490-2
				<u>\$25,007.28</u>	
<b>PERMA- BOUND</b>					
		JH MEDIA BOOKS	1,019	35.23	10-2220-411-3
24583		LIBRARY GRANT	1,019	135.14	10-2220-410-32
33239		JH MEDIA BOOKS	1,019	50.05	10-2220-411-3
33254		JH MEDIA BOOKS	1,019	440.72	10-2220-411-3
33254		JH MEDIA BOOKS	1,019	87.18	10-2220-411-3
				<u>\$748.32</u>	
<b>PERU ELEMENTARY SCHOOL DISTF</b>					
		PRINC OFFICE-TRAVEL	1,019	95.00	10-2410-332-1

# Bills Payable List

Printed: 10/15/2015 3:37 PM  
 PUTNAM COUNTY CUSD #535  
 Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
				<u>\$95.00</u>	
<b>PRAIRIECAT</b>					
	24544	PRAIRIECAT MEMBERSHIP FEE	1,019	1,018.75	10-1113-470-1
	24544	PRAIRIECAT MEMBERSHIP FEE	1,019	43.75	10-1113-470-1
				<u>\$1,062.50</u>	
<b>PRIMARY IMPREST</b>					
		ILA SCHORN CONF	1,019	305.00	10-1110-332-42
				<u>\$305.00</u>	
<b>PUT CO PCEA/IEA DUES</b>					
		NON-CERT DUES	98	592.39	10-481
		NON-CERT DUES	98	37.38	20-481
		IEA CERT DUES	98	2,264.93	10-481
		NON-CERT DUES	98	583.80	10-481
		NON-CERT DUES	98	37.38	20-481
		NON-CERT DUES	98	0.30	40-481
		NON-CERT DUES	98	8.29	80-481
		IEA CERT DUES	98	2,259.66	10-481
		IEA CERT DUES	98	5.27	40-481
				<u>\$5,789.40</u>	
<b>PUT CO SCHOOL (FED TRS)</b>					
		TITLE I FED TRS	1,019	1,848.56	10-1250-210-36
				<u>\$1,848.56</u>	
<b>PUT CO SCHOOL (TRS HEALTH)</b>					
		THIS ADMIN/10 MONTH	98	535.35	10-481
		THIS P24/T20	98	3,165.97	10-481
		WALTER TAYLOR INS	95	488.53	10-1110-222-4
		PUETZ RINGENBERG INS	95	290.96	10-1111-222-5
		SCHMIDT KEENER INS	95	290.96	10-1113-222-2
		DED THIS	98	96.28	10-481
		THIS ADMIN/10 MONTH	98	535.35	10-481
		THIS P24/T20	98	3,202.17	10-481
		THIS P24/T20	98	7.40	40-481
				<u>\$8,612.97</u>	
<b>PUT CO SCHOOL (TRS)</b>					
		TRS ADMI/10 MONTH	98	2,970.36	10-481
		TRS P24/T20	98	17,596.68	10-481
		TRS ADMI/10 MONTH	98	2,970.35	10-481
		DED TRS	98	512.09	10-481
		TRS P24/T20	98	17,798.06	10-481
		TRS P24/T20	98	41.10	40-481
				<u>\$41,888.64</u>	
<b>PUT CO SCHOOLS</b>					
		IM IMRF	98	31.29	10-481
		IM IMRF	98	1,757.56	10-481
		IM IMRF	98	736.18	20-481
		IM IMRF	98	10.73	80-481
		IMRFBRD SHARE	98	4,249.54	50-481

# Bills Payable List

Printed: 10/15/2015 3:37 PM

PUTNAM COUNTY CUSD #535

Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		IMRFBRD SHARE	98	1,748.78	50-481
		IMRFBRD SHARE	98	25.50	50-481
		IM IMRF	98	31.29	10-481
		IM IMRF	98	1,905.35	10-481
		IM IMRF	98	736.18	20-481
		IM IMRF	98	102.43	40-481
		IM IMRF	98	31.15	80-481
		IMRFBRD SHARE	98	4,600.55	50-481
		IMRFBRD SHARE	98	1,748.78	50-481
		IMRFBRD SHARE	98	243.34	50-481
		IMRFBRD SHARE	98	74.01	50-481
				<u>\$18,032.66</u>	
<b>PUTNAM CO COMM UNIT (IL)</b>					
		IL State Tax	99	7,227.68	10-481
		IL State Tax	99	536.60	20-481
		IL State Tax	99	7.01	80-481
		IL State Tax	99	7,784.81	10-481
		IL State Tax	99	536.60	20-481
		IL State Tax	99	93.06	40-481
		IL State Tax	99	22.71	80-481
				<u>\$16,208.47</u>	
<b>PUTNAM CO SD FIT</b>					
		Federal Tax 2015	99	22,054.44	10-481
		Federal Tax 2015	99	1,783.94	20-481
		Federal Tax 2015	99	14.18	80-481
		Federal Tax 2015	99	23,280.15	10-481
		Federal Tax 2015	99	1,783.94	20-481
		Federal Tax 2015	99	180.68	40-481
		Federal Tax 2015	99	62.06	80-481
				<u>\$49,159.39</u>	
<b>PUTNAM CO SD MEDICARE</b>					
		MEDICARE (CERT)	99	2,285.20	10-481
		MEDICARE (BRD PD)	99	2,285.20	50-481
		MEDICARE (CERT)	99	2,446.87	10-481
		MEDICARE (CERT)	99	4.74	40-481
		MEDICARE (BRD PD)	99	2,446.87	50-481
		MEDICARE (BRD PD)	99	4.74	50-481
				<u>\$9,473.62</u>	
<b>PUTNAM COUNTY SD FICA</b>					
		MATCHING FICA	99	3,118.48	50-481
		MATCHING FICA	99	1,212.10	50-481
		MATCHING FICA	99	17.86	50-481
		FICA 2015	99	3,118.48	10-481
		FICA 2015	99	1,212.10	20-481
		FICA 2015	99	17.86	80-481
		MATCHING FICA	99	3,605.70	50-481
		MATCHING FICA	99	1,212.10	50-481
		MATCHING FICA	99	174.14	50-481

# Bills Payable List

Printed: 10/15/2015 3:37 PM  
 PUTNAM COUNTY CUSD #535  
 Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		MATCHING FICA	99	51.44	50-481
		FICA 2015	99	3,605.70	10-481
		FICA 2015	99	1,212.10	20-481
		FICA 2015	99	174.14	40-481
		FICA 2015	99	51.44	80-481
				<u>\$18,783.64</u>	
<b>QUILL</b>					
	24582	HS MEDIA SUPPLIES	1,019	77.98	10-2220-410-2
				<u>\$77.98</u>	
<b>RAYNER &amp; RINN-SCOTT INC.</b>					
	24953	IND ARTS-SUPPLIES	1,019	1,196.80	10-1402-410-2
				<u>\$1,196.80</u>	
<b>RENAISSANCE LEARNING</b>					
	33255	JH MEDIA SUPPLIES	1,019	80.54	10-2220-410-3
				<u>\$80.54</u>	
<b>REPUBLIC SERVICES #366</b>					
		ALL SCHOOL SERVICES	1,019	807.74	20-2542-321-1
				<u>\$807.74</u>	
<b>ROBBINS SCHWARTZ NICHOLAS</b>					
		LEGAL FEES	1,019	275.00	80-2369-318-1
				<u>\$275.00</u>	
<b>ROCKLER WOODWORKING</b>					
	24949	IND ARTS-SUPPLIES	1,019	147.23	10-1402-410-2
				<u>\$147.23</u>	
<b>RODRIGUEZ, CARMELA</b>					
		HS-SUPPLIES	1,019	211.88	10-1113-410-2
				<u>\$211.88</u>	
<b>SCENO GRAPHICS</b>					
	24901	FALL PLAY	1,019	142.00	10-1540-411-1
				<u>\$142.00</u>	
<b>SCHENNUM, JANET</b>					
		CROSS CAT DIR TRAVEL	1,019	355.04	10-1220-333-1
				<u>\$355.04</u>	
<b>SCHOLASTIC INC</b>					
		JR HI SUPPLIES	1,019	153.78	10-1112-410-3
	43397	HENN ELEM SUPPLIES	1,019	27.80	10-1110-410-4
				<u>\$181.58</u>	
<b>SCHOOL COUNSELOR RESOURCES</b>					
	24950	GUIDANCE-SUPPLIES	1,019	189.03	10-2120-410-1
				<u>\$189.03</u>	
<b>SCHOOL DATEBOOKS</b>					
		H S-TEXTBOOKS	1,019	823.33	10-1113-420-2
				<u>\$823.33</u>	
<b>SCHOOL NUTRITION ASSOCIATION</b>					
		HENN CAFE-TRAVEL	1,019	50.00	10-2560-332-4

# Bills Payable List

Printed: 10/15/2015 3:37 PM  
 PUTNAM COUNTY CUSD #535  
 Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
				<u>\$50.00</u>	
<b>SCHOOL SPECIALTY</b>					
	50883	ECE INST SUP 1-6	1,019	89.28	10-1125-410-1
	51013	PRIMARY OFFICE - SUP	1,019	95.17	10-2410-410-5
				<u>\$184.45</u>	
<b>SOCIAL STUDIES SCHOOL SERVICE</b>					
	24943	HS-SUPPLIES	1,019	67.03	10-1113-410-2
				<u>\$67.03</u>	
<b>STAPLES ADVANTAGE</b>					
		CROSS CAT SUPPLY - DIRECTOR	1,019	97.97	10-1220-410-1
		LEASE FD TECH SUPPLY	1,019	12.55	10-1112-410-1
		LEASE FD TECH SUPPLY	1,019	632.24	10-1112-410-1
		LEASE FD TECH SUPPLY	1,019	813.34	10-1112-410-1
		SUPT OFFICE-SUPPLIES	1,019	71.97	10-2320-410-1
				<u>\$1,628.07</u>	
<b>STATE DISBURSEMENT UNIT</b>					
		CHILD SUPPORT	982	451.83	10-481
		CHILD SUPPORT	982	451.83	10-481
				<u>\$903.66</u>	
<b>SUPPLYWORKS</b>					
	64861	JR HI-BUILDING SUPPL	1,019	936.98	20-2542-410-3
				<u>\$936.98</u>	
<b>SWINGEL, EDWARD</b>					
		CO OP TRAVEL	1,019	212.80	10-1459-332-2
				<u>\$212.80</u>	
<b>THERAPRO</b>					
	24961	FALL PLAY	1,019	72.30	10-1540-411-1
				<u>\$72.30</u>	
<b>THOMPSON, DEBBIE</b>					
		MEDIA PROG-TRAVEL	1,019	77.62	10-2220-332-1
				<u>\$77.62</u>	
<b>TONIS FLOWER AND GIFT SHO</b>					
		BOARD SUPPLIES	1,019	62.00	10-2310-410-6
				<u>\$62.00</u>	
<b>TRINITY CATHOLIC SCHOOL</b>					
		HENN-CAFE FOOD	1,019	68.75	10-2560-410-4
				<u>\$68.75</u>	
<b>URNIKIS, DAVE</b>					
		JR HI-BUILDING TRAVEL	1,019	26.32	20-2542-332-3
				<u>\$26.32</u>	
<b>UZELLA, CHRIS</b>					
		HS BLDG TRAVEL	1,019	363.44	20-2542-332-2
		HS BLDG TRAVEL	1,019	359.52	20-2542-332-2
		HS BLDG TRAVEL	1,019	302.40	20-2542-332-2
		PRIMARY BLDG SUPPLY	1,019	81.20	20-2542-410-5
				<u>\$1,106.56</u>	

# Bills Payable List

Printed: 10/15/2015 3:37 PM  
 PUTNAM COUNTY CUSD #535  
 Expense on Date: 10/1/2015 to 10/31/2015

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
<b>VERONDA, STACY</b>					
		TECH-TRAVEL	1,019	8.40	10-2226-332-1
				<u>\$8.40</u>	
<b>VILLAGE OF GRANVILLE</b>					
		HS- WATER	1,019	612.25	20-2542-322-2
		PRIMARY- WATER	1,019	227.25	20-2542-322-5
				<u>\$839.50</u>	
<b>WASHINGTON NATIONAL INS CO</b>					
		WASHINGTON NTNL INS.	98	487.08	10-481
		WASHINGTON NTNL INS.	98	72.75	20-481
		WASHINGTON NTNL INS.	98	524.48	10-481
		WASHINGTON NTNL INS.	98	72.75	20-481
		WASHINGTON NTNL INS.	98	1.14	40-481
		WASHINGTON NTNL INS.	98	7.26	80-481
				<u>\$1,165.46</u>	
			<b>Report Total</b>	<u><u>\$443,549.13</u></u>	

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Education Fund 10

Function 1000 Instruction  
Function 1110 Elementary  
Object 100 Salaries

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
100	Salaries	42,136.00	112,782.00	0.00	531,943.00	419,161.00	21.20	
200	Employee Benefits	10,961.23	21,247.00	0.00	123,000.00	101,753.00	17.27	
300	Purchased Services	1,829.77	2,863.07	0.00	11,719.00	8,855.93	24.43	
400	Supplies And Materials	5,952.83	13,826.50	24.29	25,800.00	11,949.21	53.69	
500	Capital Outlay	0.00	6,936.00	0.00	49,500.00	42,564.00	14.01	
1110	Elementary	60,879.83	157,654.57	24.29	741,962.00	584,283.14	21.25	** Function
100	Salaries	39,347.90	113,652.08	0.00	519,000.00	405,347.92	21.90	
200	Employee Benefits	11,148.61	20,974.41	0.00	131,000.00	110,025.59	16.01	
300	Purchased Services	1,031.97	2,324.67	0.00	8,000.00	5,675.33	29.06	
400	Supplies And Materials	953.64	5,085.31	311.26	15,800.00	10,403.43	34.16	
500	Capital Outlay	0.00	775.34	0.00	1,500.00	724.66	51.69	
1111	Primary	52,482.12	142,811.81	311.26	675,300.00	532,176.93	21.19	** Function
100	Salaries	35,489.96	111,320.94	0.00	524,000.00	412,679.06	21.24	
200	Employee Benefits	10,540.28	18,809.93	0.00	133,000.00	114,190.07	14.14	
300	Purchased Services	911.91	1,710.23	0.00	9,000.00	7,289.77	19.00	
400	Supplies And Materials	9,866.10	51,177.20	19,022.02	206,600.00	136,400.78	33.98	
500	Capital Outlay	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
600	Other Objects	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
1112	Junior High	56,808.25	183,018.30	19,022.02	875,100.00	673,059.68	23.09	** Function
100	Salaries	60,973.48	171,569.70	0.00	800,988.00	629,418.30	21.42	
200	Employee Benefits	19,609.94	35,607.58	0.00	223,000.00	187,392.42	15.97	
300	Purchased Services	1,599.82	2,647.14	0.00	10,800.00	8,152.86	24.51	
400	Supplies And Materials	2,969.28	27,202.62	3,159.13	97,850.00	67,488.25	31.03	
500	Capital Outlay	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
600	Other Objects	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
1113	High School	85,152.52	237,027.04	3,159.13	1,135,138.00	894,951.83	21.16	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
1114	Reading Imp	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	6,428.06	27,449.02	0.00	78,300.00	50,850.98	35.06	
200	Employee Benefits	2,428.87	4,672.03	0.00	24,200.00	19,527.97	19.31	
300	Purchased Services	243.74	525.98	0.00	3,750.00	3,224.02	14.03	
400	Supplies And Materials	174.92	601.87	0.00	5,620.00	5,018.13	10.71	
500	Capital Outlay	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
600	Other Objects	70.00	70.00	0.00	800.00	730.00	8.75	

26

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Education Fund 10

Function 1000 Instruction  
Function 1115 MUSIC  
Object 600 Other Objects

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
1115	MUSIC	9,345.59	33,318.90	0.00	114,170.00	80,851.10	29.18	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	6,000.00	6,000.00	0.00	
1116	Accel Reader	0.00	0.00	0.00	6,000.00	6,000.00	0.00	** Function
100	Salaries	11,601.06	33,154.46	0.00	143,300.00	110,145.54	23.14	
200	Employee Benefits	2,222.39	4,638.31	0.00	26,600.00	21,961.69	17.44	
300	Purchased Services	0.00	0.00	0.00	2,800.00	2,800.00	0.00	
400	Supplies And Materials	373.86	432.19	125.72	9,200.00	8,642.09	6.06	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1125	Pre-K Programs	14,197.31	38,224.96	125.72	181,900.00	143,549.32	21.08	** Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
1203	Emh Handicapped lighted way	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	810.00	810.00	0.00	2,500.00	1,690.00	32.40	
200	Employee Benefits	56.54	56.54	0.00	500.00	443.46	11.31	
300	Purchased Services	4,636.50	4,636.50	0.00	73,000.00	68,363.50	6.35	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
1204	Physically Hndcap Homebound	5,503.04	5,503.04	0.00	76,000.00	70,496.96	7.24	** Function
300	Purchased Services	0.00	0.00	0.00	800.00	800.00	0.00	
1206	Visually Impaired (Vi)	0.00	0.00	0.00	800.00	800.00	0.00	** Function
300	Purchased Services	0.00	10,426.00	0.00	13,300.00	2,874.00	78.39	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
1207	Hard Of Hearing (Hh)	0.00	10,426.00	0.00	13,300.00	2,874.00	78.39	** Function
100	Salaries	5,314.51	13,301.49	0.00	53,000.00	39,698.51	25.10	
200	Employee Benefits	1,378.26	2,490.46	0.00	14,200.00	11,709.54	17.54	
300	Purchased Services	267.68	21,033.65	0.00	43,100.00	22,066.35	48.80	
400	Supplies And Materials	0.00	0.00	450.00	650.00	200.00	69.23	
1210	Speech & Lang.Impaired	6,960.45	36,825.60	450.00	110,950.00	73,674.40	33.60	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
1214	PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	

27

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Education Fund 10

Function 1000 Instruction  
Function 1219 Pre Kind EARLY CHILDHOOD  
Object 300 Purchased Services

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
<b>1219</b>	<b>Pre Kind EARLY CHILDHOOD</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	** Function
100	Salaries	76,191.61	200,035.49	0.00	958,000.00	757,964.51	20.88	
200	Employee Benefits	18,958.46	43,687.03	0.00	241,000.00	197,312.97	18.13	
300	Purchased Services	323.47	680.53	305.00	6,800.00	5,814.47	14.49	
400	Supplies And Materials	4,673.75	40,872.77	542.78	46,300.00	4,884.45	89.45	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
<b>1220</b>	<b>Cross-Categorical (Cc)</b>	<b>100,147.29</b>	<b>285,275.82</b>	<b>847.78</b>	<b>1,252,100.00</b>	<b>965,976.40</b>	<b>22.85</b>	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
<b>1222</b>	<b>MI</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	** Function
100	Salaries	4,774.72	14,111.66	0.00	61,800.00	47,688.34	22.83	
200	Employee Benefits	944.43	2,061.83	0.00	12,500.00	10,438.17	16.49	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	1,220.00	1,220.00	0.00	
<b>1225</b>	<b>Special Education Programs Pre-K</b>	<b>5,719.15</b>	<b>16,173.49</b>	<b>0.00</b>	<b>75,520.00</b>	<b>59,346.51</b>	<b>21.42</b>	** Function
100	Salaries	4,046.34	11,513.00	0.00	52,100.00	40,587.00	22.10	
200	Employee Benefits	1,079.22	2,188.10	0.00	31,400.00	29,211.90	6.97	
300	Purchased Services	3,931.00	3,931.00	407.00	8,732.00	4,394.00	49.68	
400	Supplies And Materials	159.95	159.95	30.05	1,400.00	1,210.00	13.57	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
<b>1250</b>	<b>Remedial and Supplemental Programs K-12</b>	<b>9,216.51</b>	<b>17,792.05</b>	<b>437.05</b>	<b>93,632.00</b>	<b>75,402.90</b>	<b>19.47</b>	** Function
100	Salaries	3,071.24	9,108.74	0.00	43,500.00	34,391.26	20.94	
200	Employee Benefits	1,078.12	2,190.32	0.00	13,000.00	10,809.68	16.85	
300	Purchased Services	0.00	0.00	0.00	3,500.00	3,500.00	0.00	
400	Supplies And Materials	0.00	2,516.15	64.00	8,889.00	6,308.85	29.03	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	500.00	500.00	0.00	
<b>1401</b>	<b>VOCATIONAL AG</b>	<b>4,149.36</b>	<b>13,815.21</b>	<b>64.00</b>	<b>69,389.00</b>	<b>55,509.79</b>	<b>20.00</b>	** Function
100	Salaries	3,660.00	9,960.00	0.00	51,000.00	41,040.00	19.53	

28

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Education Fund 10

Function 1000 Instruction  
Function 1402 INDUSTRIAL ARTS  
Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
200	Employee Benefits	1,466.00	2,485.36	0.00	17,100.00	14,614.64	14.53	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	146.40	146.40	1,411.41	6,412.00	4,854.19	24.30	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1402	INDUSTRIAL ARTS	5,272.40	12,591.76	1,411.41	74,512.00	60,508.83	18.79	** Function
100	Salaries	5,011.20	5,011.20	0.00	49,600.00	44,588.80	10.10	
200	Employee Benefits	1,448.48	3,087.80	0.00	17,100.00	14,012.20	18.06	
300	Purchased Services	0.00	0.00	0.00	600.00	600.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1407	BUSINESS ED	6,459.68	8,099.00	0.00	67,300.00	59,201.00	12.03	** Function
100	Salaries	2,727.38	7,873.38	0.00	37,500.00	29,626.62	21.00	
200	Employee Benefits	704.24	1,260.36	0.00	8,000.00	6,739.64	15.75	
300	Purchased Services	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	300.00	300.00	0.00	
1459	CO-OP PROGRAM	3,431.62	9,133.74	0.00	46,800.00	37,666.26	19.52	** Function
100	Salaries	6,870.86	16,229.97	0.00	137,000.00	120,770.03	11.85	
200	Employee Benefits	18.81	18.81	0.00	11,200.00	11,181.19	0.17	
300	Purchased Services	1,960.00	1,960.00	0.00	36,000.00	34,040.00	5.44	
400	Supplies And Materials	1,673.88	5,861.98	2,050.40	17,700.00	9,787.62	44.70	
500	Capital Outlay	3,400.00	3,400.00	0.00	21,350.00	17,950.00	15.93	
600	Other Objects	795.00	795.00	0.00	11,500.00	10,705.00	6.91	
1501	ATHLETICS	14,718.55	28,265.76	2,050.40	234,750.00	204,433.84	12.91	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
1502	Music	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	1,794.78	5,332.28	0.00	28,000.00	22,667.72	19.04	
200	Employee Benefits	19.02	19.02	0.00	1,500.00	1,480.98	1.27	
300	Purchased Services	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
400	Supplies And Materials	146.55	306.55	374.30	6,300.00	5,619.15	10.81	
600	Other Objects	0.00	0.00	0.00	200.00	200.00	0.00	

29

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

**Education Fund 10**

Function 1000 Instruction  
Function 1540 EXTRA CURRICULAR  
Object 600 Other Objects

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
1540	EXTRA CURRICULAR	1,960.35	5,657.85	374.30	37,000.00	30,967.85	16.30	** Function
100	Salaries	11,144.00	11,918.00	0.00	21,000.00	9,082.00	56.75	
200	Employee Benefits	2,967.94	2,968.55	0.00	3,200.00	231.45	92.77	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	187.86	193.85	0.00	250.00	56.15	77.54	
1600	Summer School	14,299.80	15,080.40	0.00	24,450.00	9,369.60	61.68	** Function
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
1650	Gifted Programs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	1,308.66	2,311.98	0.00	6,300.00	3,988.02	36.70	
200	Employee Benefits	402.33	405.65	0.00	900.00	494.35	45.07	
300	Purchased Services	0.00	2,493.75	0.00	8,300.00	5,806.25	30.05	
400	Supplies And Materials	0.00	189.84	0.00	2,000.00	1,810.16	9.49	
1700	Drivers Education Program	1,710.99	5,401.22	0.00	17,500.00	12,098.78	30.86	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
1800	Bilingual Programs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
600	Other Objects	0.00	19,483.62	0.00	180,000.00	160,516.38	10.82	
1912	Special Education Programs K-12 - Private Tuition	0.00	19,483.62	0.00	180,000.00	160,516.38	10.82	** Function
1000	Instruction	458,414.81	1,281,580.14	28,277.36	6,103,573.00	4,793,715.50	21.46	* Function
100	Salaries	10,947.20	32,145.22	0.00	133,800.00	101,654.78	24.02	
200	Employee Benefits	3,352.20	7,003.66	0.00	38,300.00	31,296.34	18.29	
300	Purchased Services	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
400	Supplies And Materials	0.00	0.00	79.99	1,170.00	1,090.01	6.84	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	200.00	200.00	0.00	
2110	Attendance/Soc Wrk Serv	14,299.40	39,148.88	79.99	174,970.00	135,741.13	22.42	** Function
100	Salaries	5,480.52	15,919.62	0.00	66,000.00	50,080.38	24.12	
200	Employee Benefits	1,426.92	2,535.80	0.00	15,700.00	13,164.20	16.15	
300	Purchased Services	0.00	0.00	0.00	1,650.00	1,650.00	0.00	
400	Supplies And Materials	0.00	0.00	224.86	450.00	225.14	49.97	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	100.00	100.00	0.00	

30

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

**Education Fund 10**

Function 2000 Support Services  
Function 2120 Guidance Services  
Object 600 Other Objects

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
2120	Guidance Services	6,907.44	18,455.42	224.86	83,900.00	65,219.72	22.26	** Function
100	Salaries	2,837.45	7,936.09	0.00	40,500.00	32,563.91	19.60	
200	Employee Benefits	535.78	1,607.34	0.00	6,500.00	4,892.66	24.73	
300	Purchased Services	0.00	0.00	0.00	1,700.00	1,700.00	0.00	
400	Supplies And Materials	177.69	530.80	0.00	1,350.00	819.20	39.32	
2134	Nurse Services	3,550.92	10,074.23	0.00	50,050.00	39,975.77	20.13	** Function
100	Salaries	1,188.18	3,575.34	0.00	15,800.00	12,224.66	22.63	
200	Employee Benefits	274.76	793.49	0.00	3,600.00	2,806.51	22.04	
300	Purchased Services	0.00	0.00	0.00	24,650.00	24,650.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	1,800.00	1,800.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
2140	Psychological Services	1,462.94	4,368.83	0.00	45,850.00	41,481.17	9.53	** Function
300	Purchased Services	932.70	2,356.30	0.00	9,300.00	6,943.70	25.34	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2190	Other Support Svs Pupils	932.70	2,356.30	0.00	9,300.00	6,943.70	25.34	** Function
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	1,000.00	1,000.00	0.00	
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
2191	OTHER SUPPORT	0.00	0.00	0.00	1,000.00	1,000.00	0.00	** Function
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
2192	TITLE V CHART COUNTS	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
2193	Title IV	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	13,348.36	16,255.20	0.00	51,000.00	34,744.80	31.87	
200	Employee Benefits	1,827.87	1,970.27	0.00	5,800.00	3,829.73	33.97	
300	Purchased Services	0.00	3,170.00	0.00	21,500.00	18,330.00	14.74	
400	Supplies And Materials	2,144.98	4,093.67	1,756.03	28,000.00	22,150.30	20.89	
2210	EPIC	17,321.21	25,489.14	1,756.03	106,300.00	79,054.83	25.63	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	

31

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Education Fund 10

Function 2000 Support Services  
Function 2215 TITLE II CLASS REDUCTION  
Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
2215	TITLE II CLASS REDUCTION	0.00	0.00	0.00	0.00	0.00	0.00	** Function
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2218	Quality Assurance	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
2219	BLOCK GRANT	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	11,356.36	33,451.14	0.00	142,500.00	109,048.86	23.47	
200	Employee Benefits	1,674.70	3,857.85	0.00	22,200.00	18,342.15	17.38	
300	Purchased Services	0.00	0.00	0.00	2,400.00	2,400.00	0.00	
400	Supplies And Materials	1,964.58	3,026.51	2,433.54	14,765.00	9,304.95	36.98	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2220	MEDIA PROGRAM	14,995.64	40,335.50	2,433.54	181,865.00	139,095.96	23.52	** Function
100	Salaries	8,309.46	15,678.89	0.00	52,000.00	36,321.11	30.15	
200	Employee Benefits	1,872.82	2,944.38	0.00	14,000.00	11,055.62	21.03	
300	Purchased Services	1,394.56	3,169.93	0.00	23,500.00	20,330.07	13.49	
400	Supplies And Materials	0.00	30.80	0.00	2,700.00	2,669.20	1.14	
2226	TECHNOLOGY	11,576.84	21,824.00	0.00	92,200.00	70,376.00	23.67	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
2230	Assessment/Testing	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	247.05	741.16	0.00	5,765.00	5,023.84	12.86	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	3,950.00	17,859.00	0.00	60,000.00	42,141.00	29.77	
400	Supplies And Materials	7,341.17	17,345.71	366.74	39,300.00	21,587.55	45.07	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	662.00	7,873.35	0.00	25,000.00	17,126.65	31.49	
2310	Brd Ed Services	12,200.22	43,819.22	366.74	130,065.00	85,879.04	33.97	** Function
100	Salaries	8,656.77	26,687.45	0.00	100,000.00	73,312.55	26.69	

32

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Education Fund 10

Function 2000 Support Services  
Function 2320 Executive Adm. Serv  
Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
200	Employee Benefits	2,356.30	7,264.14	0.00	30,100.00	22,835.86	24.13	
300	Purchased Services	658.94	2,446.26	0.00	13,300.00	10,853.74	18.39	
400	Supplies And Materials	1,631.33	5,274.94	0.00	6,099.00	824.06	86.49	
500	Capital Outlay	0.00	0.00	0.00	1,500.00	1,500.00	0.00	
600	Other Objects	0.00	1,024.84	0.00	1,000.00	(24.84)	102.48	
2320	Executive Adm. Serv	13,303.34	42,697.63	0.00	151,999.00	109,301.37	28.09	** Function
100	Salaries	44,923.95	129,374.76	0.00	541,000.00	411,625.24	23.91	
200	Employee Benefits	13,368.15	39,722.18	0.00	165,000.00	125,277.82	24.07	
300	Purchased Services	481.24	632.77	0.00	8,000.00	7,367.23	7.91	
400	Supplies And Materials	1,397.46	2,947.57	162.42	12,420.00	9,310.01	25.04	
500	Capital Outlay	0.00	1,308.94	0.00	1,500.00	191.06	87.26	
600	Other Objects	840.25	840.25	0.00	4,000.00	3,159.75	21.01	
2410	Office Of Principal Serv	61,011.05	174,826.47	162.42	731,920.00	556,931.11	23.91	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
2510	Dirctn Business Suppt Ser	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	7,764.02	23,964.28	0.00	102,000.00	78,035.72	23.49	
200	Employee Benefits	560.88	1,683.48	0.00	7,300.00	5,616.52	23.06	
300	Purchased Services	0.00	0.00	0.00	2,700.00	2,700.00	0.00	
400	Supplies And Materials	0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	450.00	450.00	0.00	
2520	Fiscal Services	8,324.90	25,647.76	0.00	112,450.00	86,802.24	22.81	** Function
100	Salaries	14,248.52	38,068.82	0.00	156,190.00	118,121.18	24.37	
200	Employee Benefits	2,751.04	8,253.12	0.00	34,375.00	26,121.88	24.01	
300	Purchased Services	113.30	113.30	0.00	2,800.00	2,686.70	4.05	
400	Supplies And Materials	23,779.43	24,557.31	0.00	244,600.00	220,042.69	10.04	
500	Capital Outlay	0.00	0.00	0.00	8,000.00	8,000.00	0.00	
600	Other Objects	0.00	0.00	0.00	400.00	400.00	0.00	
2560	Food Services	40,892.29	70,992.55	0.00	446,365.00	375,372.45	15.90	** Function
300	Purchased Services	681.00	798.00	0.00	6,200.00	5,402.00	12.87	

33

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Education Fund 10

Function 2000 Support Services  
Function 2630 Information Services  
Object 300 Purchased Services

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
2630	Information Services	681.00	798.00	0.00	6,200.00	5,402.00	12.87	** Function
300	Purchased Services	0.00	0.00	0.00	5,000.00	5,000.00	0.00	
400	Supplies And Materials	0.00	640.00	0.00	14,600.00	13,960.00	4.38	
2660	DATA PROCESSING	0.00	640.00	0.00	19,600.00	18,960.00	3.27	** Function
2000	Support Services	207,459.89	521,473.93	5,023.58	2,344,034.00	1,817,536.49	22.46	* Function
600	Other Objects	0.00	5,799.06	0.00	9,500.00	3,700.94	61.04	
4120	Payments Sp Ed Programs	0.00	5,799.06	0.00	9,500.00	3,700.94	61.04	** Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
4140	Payments for CTE Programs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
300	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	0.00	0.00	5,000.00	5,000.00	0.00	
4190	Other Pymnts Gov In State	0.00	0.00	0.00	5,000.00	5,000.00	0.00	** Function
600	Other Objects	0.00	0.00	0.00	6,000.00	6,000.00	0.00	
4210	Payments for Regular Programs - Tuition	0.00	0.00	0.00	6,000.00	6,000.00	0.00	** Function
600	Other Objects	0.00	63,543.74	0.00	120,000.00	56,456.26	52.95	
4220	Payments for Special Education Programs - Tuition	0.00	63,543.74	0.00	120,000.00	56,456.26	52.95	** Function
600	Other Objects	16,875.00	16,875.00	0.00	35,000.00	18,125.00	48.21	
4240	Payments for CTE Programs - Tuition	16,875.00	16,875.00	0.00	35,000.00	18,125.00	48.21	** Function
4000	Nonprogrammed Charges	16,875.00	86,217.80	0.00	175,500.00	89,282.20	49.13	* Function
600	Other Objects	0.00	0.00	0.00	10,000.00	10,000.00	0.00	
6000	Provision For Contingencs	0.00	0.00	0.00	10,000.00	10,000.00	0.00	** Function
6000	Provision For Contingencs	0.00	0.00	0.00	10,000.00	10,000.00	0.00	* Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
8130	Prmt Trns From Ed Fund	0.00	0.00	0.00	0.00	0.00	0.00	** Function
8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
10	Education Fund	682,749.70	1,889,271.87	33,300.94	8,633,107.00	6,710,534.19	22.27	Fund

34

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Oper, Build, & Maint Fund 20

Function 2000 Support Services  
Function 2530 Function 2530  
Object 500 Capital Outlay

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2530	Function 2530	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	31,039.29	106,361.99	0.00	392,000.00	285,638.01	27.13	
200	Employee Benefits	4,337.39	13,228.89	0.00	52,000.00	38,771.11	25.44	
300	Purchased Services	14,416.46	44,064.24	0.00	212,200.00	168,135.76	20.77	
400	Supplies And Materials	17,561.12	58,079.12	1,345.21	307,700.00	248,275.67	19.31	
500	Capital Outlay	6,200.00	48,239.65	0.00	408,500.00	360,260.35	11.81	
2542	Care & Upkeep Bldg Serv	73,554.26	269,973.89	1,345.21	1,372,400.00	1,101,080.90	19.77	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	(97.00)	27,291.00	0.00	36,300.00	9,009.00	75.18	
400	Supplies And Materials	3,303.30	7,461.60	0.00	12,500.00	5,038.40	59.69	
500	Capital Outlay	0.00	3,730.00	0.00	73,000.00	69,270.00	5.11	
600	Other Objects	0.00	0.00	0.00	50.00	50.00	0.00	
2543	Care Upkeep Grnds Serv	3,206.30	38,482.60	0.00	121,850.00	83,367.40	31.58	** Function
2000	Support Services	76,760.56	308,456.49	1,345.21	1,494,250.00	1,184,448.30	20.73	* Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
6000	Provision For Contingencs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
6000	Provision For Contingencs	0.00	0.00	0.00	0.00	0.00	0.00	* Function
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
8800	Function 8800	0.00	0.00	0.00	0.00	0.00	0.00	** Function
8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
20	Oper, Build, & Maint Fund	76,760.56	308,456.49	1,345.21	1,494,250.00	1,184,448.30	20.73	Fund

35

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Debt Service Fund or Fund Group 30

Function 5000 Debt Services  
Function 5140 State Aid Anticipation Certificates  
Object 600 Other Objects

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
5140	State Aid Anticipation Certificates	0.00	0.00	0.00	0.00	0.00	0.00	** Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
5200	Debt Service - Interest on Long-Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	** Function
5000	Debt Services	0.00	0.00	0.00	0.00	0.00	0.00	* Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
8140	Prmt Transf Of Interest	0.00	0.00	0.00	0.00	0.00	0.00	** Function
8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
30	Debt Service Fund or Fund Group	0.00	0.00	0.00	0.00	0.00	0.00	Fund

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

Transportation Fund 40								
Function	2000	Support Services						
Function	2550	Pupil Transportation Ser						
Object	100	Salaries						
Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
100	Salaries	2,477.29	6,372.17	0.00	41,000.00	34,627.83	15.54	
200	Employee Benefits	372.47	762.99	0.00	3,600.00	2,837.01	21.19	
300	Purchased Services	21,038.08	51,654.84	0.00	914,794.00	863,139.16	5.65	
400	Supplies And Materials	138.74	1,093.13	0.00	6,500.00	5,406.87	16.82	
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2550	Pupil Transportation Ser	24,026.58	59,883.13	0.00	965,894.00	906,010.87	6.20	** Function
2000	Support Services	24,026.58	59,883.13	0.00	965,894.00	906,010.87	6.20	* Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
6000	Provision For Contingencs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
6000	Provision For Contingencs	0.00	0.00	0.00	0.00	0.00	0.00	* Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
8140	Prmt Transf Of Interest	0.00	0.00	0.00	0.00	0.00	0.00	** Function
8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
40	Transportation Fund	24,026.58	59,883.13	0.00	965,894.00	906,010.87	6.20	Fund

37

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

I.M.R.F./Soc. Sec. Fund 50

Function 1000 Instruction  
Function 1110 Elementary  
Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
200	Employee Benefits	722.16	1,840.75	0.00	11,865.00	10,024.25	15.51	
1110	Elementary	722.16	1,840.75	0.00	11,865.00	10,024.25	15.51	** Function
200	Employee Benefits	542.84	1,564.57	0.00	7,500.00	5,935.43	20.86	
1111	Primary	542.84	1,564.57	0.00	7,500.00	5,935.43	20.86	** Function
200	Employee Benefits	493.64	1,654.72	0.00	7,500.00	5,845.28	22.06	
1112	Junior High	493.64	1,654.72	0.00	7,500.00	5,845.28	22.06	** Function
200	Employee Benefits	815.58	2,213.41	0.00	13,975.00	11,761.59	15.84	
1113	High School	815.58	2,213.41	0.00	13,975.00	11,761.59	15.84	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1114	Reading Imp	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	90.39	388.05	0.00	1,300.00	911.95	29.85	
1115	MUSIC	90.39	388.05	0.00	1,300.00	911.95	29.85	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1120	Middle-Junior High	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	1,012.31	2,815.17	0.00	12,700.00	9,884.83	22.17	
1125	Pre-K Programs	1,012.31	2,815.17	0.00	12,700.00	9,884.83	22.17	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1130	High School	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	10.63	10.63	0.00	75.00	64.37	14.17	
1204	Physically Hndcap Homebound	10.63	10.63	0.00	75.00	64.37	14.17	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1207	Hard Of Hearing (Hh)	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	75.94	189.34	0.00	900.00	710.66	21.04	
1210	Speech & Lang.Impaired	75.94	189.34	0.00	900.00	710.66	21.04	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1214	PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1219	Pre Kind EARLY CHILDHOOD	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	6,649.04	17,528.61	0.00	85,000.00	67,471.39	20.62	
1220	Cross-Categorical (Cc)	6,649.04	17,528.61	0.00	85,000.00	67,471.39	20.62	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1222	MI	0.00	0.00	0.00	0.00	0.00	0.00	** Function

38

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

I.M.R.F./Soc. Sec. Fund 50

Function 1000 Instruction  
Function 1225 Special Education Programs Pre-K  
Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
200	Employee Benefits	335.55	983.77	0.00	4,500.00	3,516.23	21.86	
1225	Special Education Programs Pre-K	335.55	983.77	0.00	4,500.00	3,516.23	21.86	** Function
200	Employee Benefits	102.94	208.78	0.00	1,050.00	841.22	19.88	
1250	Remedial and Supplemental Programs K-12	102.94	208.78	0.00	1,050.00	841.22	19.88	** Function
200	Employee Benefits	43.63	129.15	0.00	700.00	570.85	18.45	
1401	VOCATIONAL AG	43.63	129.15	0.00	700.00	570.85	18.45	** Function
200	Employee Benefits	51.24	129.76	0.00	700.00	570.24	18.54	
1402	INDUSTRIAL ARTS	51.24	129.76	0.00	700.00	570.24	18.54	** Function
200	Employee Benefits	65.23	65.23	0.00	750.00	684.77	8.70	
1407	BUSINESS ED	65.23	65.23	0.00	750.00	684.77	8.70	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1415	IVCC TECH PREP	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	275.00	275.00	0.00	
1459	CO-OP PROGRAM	0.00	0.00	0.00	275.00	275.00	0.00	** Function
200	Employee Benefits	140.13	311.25	0.00	6,950.00	6,638.75	4.48	
1501	ATHLETICS	140.13	311.25	0.00	6,950.00	6,638.75	4.48	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1502	Music	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	25.22	74.72	0.00	900.00	825.28	8.30	
1540	EXTRA CURRICULAR	25.22	74.72	0.00	900.00	825.28	8.30	** Function
200	Employee Benefits	215.36	357.33	0.00	600.00	242.67	59.56	
1600	Summer School	215.36	357.33	0.00	600.00	242.67	59.56	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1650	Gifted Programs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	18.98	33.54	0.00	125.00	91.46	26.83	
1700	Drivers Education Program	18.98	33.54	0.00	125.00	91.46	26.83	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1800	Bilingual Programs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
1000	Instruction	11,410.81	30,498.78	0.00	157,365.00	126,866.22	19.38	* Function
200	Employee Benefits	340.10	1,005.83	0.00	5,050.00	4,044.17	19.92	
2110	Attendance/Soc Wrk Serv	340.10	1,005.83	0.00	5,050.00	4,044.17	19.92	** Function
200	Employee Benefits	78.38	227.34	0.00	1,000.00	772.66	22.73	

39

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

I.M.R.F./Soc. Sec. Fund 50

Function 2000 Support Services  
Function 2120 Guidance Services  
Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
2120	Guidance Services	78.38	227.34	0.00	1,000.00	772.66	22.73	** Function
200	Employee Benefits	586.95	1,650.46	0.00	7,400.00	5,749.54	22.30	
2134	Nurse Services	586.95	1,650.46	0.00	7,400.00	5,749.54	22.30	** Function
200	Employee Benefits	212.40	639.34	0.00	3,100.00	2,460.66	20.62	
2140	Psychological Services	212.40	639.34	0.00	3,100.00	2,460.66	20.62	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2192	TITLE V CHART COUNTS	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2193	Title IV	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2196	Comp Arts	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	503.71	777.63	0.00	1,500.00	722.37	51.84	
2210	EPIC	503.71	777.63	0.00	1,500.00	722.37	51.84	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2212	CURRICULUM DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2215	TITLE II CLASS REDUCTION	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2218	Quality Assurance	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2219	BLOCK GRANT	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	1,324.39	3,874.27	0.00	16,925.00	13,050.73	22.89	
2220	MEDIA PROGRAM	1,324.39	3,874.27	0.00	16,925.00	13,050.73	22.89	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2225	TECH THRUST	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	119.68	224.82	0.00	850.00	625.18	26.45	
2226	TECHNOLOGY	119.68	224.82	0.00	850.00	625.18	26.45	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2230	Assessment/Testing	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	17.84	53.46	0.00	875.00	821.54	6.11	
2310	Brd Ed Services	17.84	53.46	0.00	875.00	821.54	6.11	** Function
200	Employee Benefits	125.33	386.37	0.00	1,600.00	1,213.63	24.15	

40

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

**I.M.R.F./Soc. Sec. Fund 50**

Function 2000 Support Services  
Function 2320 Executive Adm. Serv  
Object 200 Employee Benefits

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
2320	Executive Adm. Serv	125.33	386.37	0.00	1,600.00	1,213.63	24.15	** Function
200	Employee Benefits	665.92	1,879.62	0.00	10,000.00	8,120.38	18.80	
2365	Risk Management and Claims Services Payments	665.92	1,879.62	0.00	10,000.00	8,120.38	18.80	** Function
200	Employee Benefits	2,348.08	6,361.73	0.00	27,500.00	21,138.27	23.13	
2410	Office Of Principal Serv	2,348.08	6,361.73	0.00	27,500.00	21,138.27	23.13	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2510	Dirctn Business Supt Ser	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	1,444.02	4,456.40	0.00	19,100.00	14,643.60	23.33	
2520	Fiscal Services	1,444.02	4,456.40	0.00	19,100.00	14,643.60	23.33	** Function
200	Employee Benefits	5,785.80	18,567.77	0.00	67,150.00	48,582.23	27.65	
2542	Care & Upkeep Bldg Serv	5,785.80	18,567.77	0.00	67,150.00	48,582.23	27.65	** Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
2543	Care Upkeep Grnds Serv	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	229.49	701.53	0.00	4,450.00	3,748.47	15.76	
2550	Pupil Transportation Ser	229.49	701.53	0.00	4,450.00	3,748.47	15.76	** Function
200	Employee Benefits	2,503.43	6,770.87	0.00	30,175.00	23,404.13	22.44	
2560	Food Services	2,503.43	6,770.87	0.00	30,175.00	23,404.13	22.44	** Function
2000	Support Services	16,285.52	47,577.44	0.00	196,675.00	149,097.56	24.19	* Function
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
3696	Safe To Learn	0.00	0.00	0.00	0.00	0.00	0.00	** Function
3000	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	* Function
50	I.M.R.F./Soc. Sec. Fund	27,696.33	78,076.22	0.00	354,040.00	275,963.78	22.05	Fund

41

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

**Capital Projects Fund or Fund Group 60**

Function	2000	Support Services
Function	2530	Function 2530
Object	500	Capital Outlay

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
500	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
2530	Function 2530	0.00	0.00	0.00	0.00	0.00	0.00	** Function
2000	Support Services	0.00	0.00	0.00	0.00	0.00	0.00	* Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
8150	Prmnt Trnf From S&C	0.00	0.00	0.00	0.00	0.00	0.00	** Function
8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
60	Capital Projects Fund or Fund Group	0.00	0.00	0.00	0.00	0.00	0.00	Fund

42

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Working Cash Fund 70

Function 8000 Other Financing Uses  
Function 8110 Permnt Trns Wrk Csh Abol  
Object 600 Other Objects

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
8110	Permnt Trns Wrk Csh Abol	0.00	0.00	0.00	0.00	0.00	0.00	** Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
8111	Permnt Trns Wrk Csh	0.00	0.00	0.00	0.00	0.00	0.00	** Function
600	Other Objects	0.00	0.00	0.00	0.00	0.00	0.00	
8120	Prmnt Trnf Int From Wrkcs	0.00	0.00	0.00	0.00	0.00	0.00	** Function
8000	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	* Function
70	Working Cash Fund	0.00	0.00	0.00	0.00	0.00	0.00	Fund

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Tort Immunity and Judgment Fund 80

Function 1000 Instruction  
Function 1110 Elementary  
Object 100 Salaries

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1110	Elementary	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1111	Primary	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1112	Junior High	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1113	High School	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1115	MUSIC	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
1210	Speech & Lang.Impaired	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1220	Cross-Categorical (Cc)	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
1225	Special Education Programs Pre-K	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
1401	VOCATIONAL AG	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
1402	INDUSTRIAL ARTS	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
200	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
1407	BUSINESS ED	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
1459	CO-OP PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	

44

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

## Tort Immunity and Judgment Fund 80

Function 1000 Instruction  
Function 1700 Drivers Education Program  
Object 100 Salaries

Account	Description	M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
1700	Drivers Education Program	0.00	0.00	0.00	0.00	0.00	0.00	** Function
1000	Instruction	0.00	0.00	0.00	0.00	0.00	0.00	* Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2134	Nurse Services	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2320	Executive Adm. Serv	0.00	0.00	0.00	0.00	0.00	0.00	** Function
200	Employee Benefits	(28,406.00)	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	28,406.00	28,406.00	0.00	32,000.00	3,594.00	88.77	
2362	Workers Comp/Workers Occ Disease Acts Payments	0.00	28,406.00	0.00	32,000.00	3,594.00	88.77	** Function
200	Employee Benefits	(428.00)	0.00	0.00	0.00	0.00	0.00	
300	Purchased Services	428.00	428.00	0.00	14,000.00	13,572.00	3.06	
2363	Unemployment Insurance Act Payments	0.00	428.00	0.00	14,000.00	13,572.00	3.06	** Function
300	Purchased Services	0.00	58,759.03	0.00	63,000.00	4,240.97	93.27	
2364	Insurance Payments (regular or self-insurance)	0.00	58,759.03	0.00	63,000.00	4,240.97	93.27	** Function
100	Salaries	14,092.14	41,359.48	0.00	173,875.00	132,515.52	23.79	
200	Employee Benefits	145.52	266.08	0.00	0.00	(266.08)	0.00	
2365	Risk Management and Claims Services Payments	14,237.66	41,625.56	0.00	173,875.00	132,249.44	23.94	** Function
300	Purchased Services	1,921.50	1,921.50	0.00	12,000.00	10,078.50	16.01	
2367	Educational, Inspectional, Sup Serv due to loss	1,921.50	1,921.50	0.00	12,000.00	10,078.50	16.01	** Function
300	Purchased Services	399.00	7,777.25	0.00	0.00	(7,777.25)	0.00	
2369	Legal Services	399.00	7,777.25	0.00	0.00	(7,777.25)	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2410	Office Of Principal Serv	0.00	0.00	0.00	0.00	0.00	0.00	** Function
300	Purchased Services	0.00	4,330.52	0.00	0.00	(4,330.52)	0.00	
2540	Function 2540	0.00	4,330.52	0.00	0.00	(4,330.52)	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2542	Care & Upkeep Bldg Serv	0.00	0.00	0.00	0.00	0.00	0.00	** Function
100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	
2560	Food Services	0.00	0.00	0.00	0.00	0.00	0.00	** Function
2000	Support Services	16,558.16	143,247.86	0.00	294,875.00	151,627.14	48.58	* Function
80	Tort Immunity and Judgment Fund	16,558.16	143,247.86	0.00	294,875.00	151,627.14	48.58	Fund

45

# Expenditure Report

Printed: 10/6/2015 10:25 AM  
PUTNAM COUNTY CUSD #535

Fire Prevention/Life Safety 90									
Function	2000	Support Services							
Function	2548	L/S Capital Outlay							
Object	300	Purchased Services							
Account	Description		M.T.D. Activity	Y.T.D. Activity	Open Encumb.	Current Budget	Budget Balance	% of Budget	State Account Number
300	Purchased Services		0.00	0.00	0.00	0.00	0.00	0.00	
500	Capital Outlay		0.00	72,104.40	0.00	438,000.00	365,895.60	16.46	
2548	L/S Capital Outlay		0.00	72,104.40	0.00	438,000.00	365,895.60	16.46	** Function
2000	Support Services		0.00	72,104.40	0.00	438,000.00	365,895.60	16.46	* Function
500	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	
4190	Other Pymnts Gov In State		0.00	0.00	0.00	0.00	0.00	0.00	** Function
4000	Nonprogrammed Charges		0.00	0.00	0.00	0.00	0.00	0.00	* Function
90	Fire Prevention/Life Safety		0.00	72,104.40	0.00	438,000.00	365,895.60	16.46	Fund
<b>Report Total:</b>			<b>827,791.33</b>	<b>2,551,039.97</b>	<b>34,646.15</b>	<b>12,180,166.00</b>	<b>9,594,479.88</b>	<b>21.23</b>	

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Education Fund 10							
Source of Revenue		1112	Bond and Interest Purposes Levy				
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Bond and Interest Purposes Levy</b>							
10-111200-1	FIRST PRIOR YEAR LEVY	1,184,101.15	2,968,796.54	3,128,351.00	159,554.46	94.90	10-1112
1112	<b>Bond and Interest Purposes Levy</b>	1,184,101.15	2,968,796.54	3,128,351.00	159,554.46	94.90	* Source of Revenue
<b>1St Prior Yr-Tort</b>							
10-112200-1	TORT IMMUNITY-1ST PRIOR	0.00	0.00	0.00	0.00	0.00	10-1122
1122	<b>1St Prior Yr-Tort</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Leasing Purposes Levy</b>							
10-113000-1	FIRST PRIOR YR LEASE	21,766.89	54,574.24	57,506.00	2,931.76	94.90	10-1130
1130	<b>Leasing Purposes Levy</b>	21,766.89	54,574.24	57,506.00	2,931.76	94.90	* Source of Revenue
<b>Curr Yr Levy-Special Ed</b>							
10-114100-1	SP ED PRIOR YEAR LEVY	17,412.85	43,657.76	46,005.00	2,347.24	94.90	10-1141
1141	<b>Curr Yr Levy-Special Ed</b>	17,412.85	43,657.76	46,005.00	2,347.24	94.90	* Source of Revenue
<b>Mobile Home Privilege Tax</b>							
10-121000-1	MOBILE HOME PRIVILEGE TA	0.00	0.00	0.00	0.00	0.00	10-1210
1210	<b>Mobile Home Privilege Tax</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Corp Pers Prop Repl Tax</b>							
10-123000-1	CORP PERS PROP REPLC TAX	0.00	534,479.00	2,681,985.00	2,147,506.00	19.93	10-1230
1230	<b>Corp Pers Prop Repl Tax</b>	0.00	534,479.00	2,681,985.00	2,147,506.00	19.93	* Source of Revenue
<b>Source of Revenue 1290</b>							
10-129000-1	WETLANDS	0.00	0.00	0.00	0.00	0.00	10-1290
1290	<b>Source of Revenue 1290</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Reg Tuition from Other Districts (In-State)</b>							
10-131200-1	PUPIL TUITION OTHER LEA	0.00	79,867.46	340,725.00	260,857.54	23.44	10-1312
1312	<b>Reg Tuition from Other Districts (In-State)</b>	0.00	79,867.46	340,725.00	260,857.54	23.44	* Source of Revenue
<b>Regular Tuition from Other Sources (In-State)</b>							
10-131300-1		0.00	0.00	0.00	0.00	0.00	10-1313
1313	<b>Regular Tuition from Other Sources (In-State)</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Sp Ed Tuition-from Other Districts (In-State)</b>							
10-134200-1	PUPIL TUI-SP ED OTHER LEA	0.00	0.00	8,000.00	8,000.00	0.00	10-1342
1342	<b>Sp Ed Tuition-from Other Districts (In-State)</b>	0.00	0.00	8,000.00	8,000.00	0.00	* Source of Revenue
<b>Interest On Investments</b>							
10-151000-1	TAX INTEREST	0.00	0.00	0.00	0.00	0.00	10-1510
1510	<b>Interest On Investments</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Education Fund 10							
Source of Revenue		1511	Interest On Investments				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Interest On Investments</b>							
10-151100-1	ED-INT ON INVESTMENTS	1,559.13	4,512.23	16,000.00	11,487.77	28.20	10-1511
1511	Interest On Investments	1,559.13	4,512.23	16,000.00	11,487.77	28.20	* Source of Revenue
<b>Interest-Swaney Bonds</b>							
10-151200-1	INTEREST-SWANNEY BONDS	0.00	0.00	0.00	0.00	0.00	10-1512
1512	Interest-Swaney Bonds	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Interest-Farnsworth</b>							
10-151300-1	INTEREST-FARNSWORTH	0.00	0.00	100.00	100.00	0.00	10-1513
1513	Interest-Farnsworth	0.00	0.00	100.00	100.00	0.00	* Source of Revenue
<b>Sales To Pupils-Lunch</b>							
10-161100-1	STUDENT LUNCH	7,002.10	26,707.45	100,000.00	73,292.55	26.71	10-1611
1611	Sales To Pupils-Lunch	7,002.10	26,707.45	100,000.00	73,292.55	26.71	* Source of Revenue
<b>Sales To Pupils-BFast</b>							
10-161200-1	STUDENT BREAKFAST	0.00	0.00	10,500.00	10,500.00	0.00	10-1612
1612	Sales To Pupils-BFast	0.00	0.00	10,500.00	10,500.00	0.00	* Source of Revenue
<b>Sales To Pupils-Other</b>							
10-161400-1	MILK SALES (OTHER)	0.00	0.00	9,500.00	9,500.00	0.00	10-1614
1614	Sales To Pupils-Other	0.00	0.00	9,500.00	9,500.00	0.00	* Source of Revenue
<b>Sales To Adults</b>							
10-162000-1	ADULT LUNCHESES/BREAKFAST	421.40	613.40	5,000.00	4,386.60	12.27	10-1620
1620	Sales To Adults	421.40	613.40	5,000.00	4,386.60	12.27	* Source of Revenue
<b>Other Food Service</b>							
10-169000-1	HEAD START LUNCHESES	0.00	0.00	0.00	0.00	0.00	10-1690
1690	Other Food Service	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Admissions-Athletic</b>							
10-171102-2	H S ATHLETIC ADMISSIONS	725.00	1,188.00	12,000.00	10,812.00	9.90	10-1711-2
10-171104-3	JR HI-ATHLETIC ADMISSION	0.00	0.00	5,000.00	5,000.00	0.00	10-1711-4
1711	Admissions-Athletic	725.00	1,188.00	17,000.00	15,812.00	6.99	* Source of Revenue
<b>HS/JR Tourney</b>							
10-171400-1	H S / JR HI TOURNEY REV	0.00	0.00	3,000.00	3,000.00	0.00	10-1714
1714	HS/JR Tourney	0.00	0.00	3,000.00	3,000.00	0.00	* Source of Revenue
<b>Admissions-Other</b>							
10-171900-1	ADMISSION - OTHERS	0.00	0.00	11,000.00	11,000.00	0.00	10-1719

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Education Fund 10							
Source of Revenue		1719	Admissions-Other				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>1719</b>	<b>Admissions-Other</b>	0.00	0.00	11,000.00	11,000.00	0.00	* Source of Revenue
<b>Fees</b>							
10-172000-1	VOCATIONAL FEE HS	0.00	1,920.00	3,700.00	1,780.00	51.89	10-1720
10-172000-2	ACTIVITY FEES HS	40.00	6,505.00	13,500.00	6,995.00	48.19	10-1720
10-172000-3	ACTIVITY FEES JR H	0.00	1,535.00	3,500.00	1,965.00	43.86	10-1720
<b>1720</b>	<b>Fees</b>	40.00	9,960.00	20,700.00	10,740.00	48.12	* Source of Revenue
<b>Other Pupil Activity Rev</b>							
10-179000-1	OTHER DISTRICT REVENUE	(2,150.00)	0.00	1,000.00	1,000.00	0.00	10-1790
10-179000-8	H S PE RESALE	176.00	2,448.50	4,000.00	1,551.50	61.21	10-1790
10-179001-8	JH PE RESALE	0.00	1,781.00	3,000.00	1,219.00	59.37	10-1790-1
<b>1790</b>	<b>Other Pupil Activity Rev</b>	(1,974.00)	4,229.50	8,000.00	3,770.50	52.87	* Source of Revenue
<b>Shop Resale</b>							
10-179100-9		0.00	0.00	0.00	0.00	0.00	10-1791
<b>1791</b>	<b>Shop Resale</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Music Resale</b>							
10-179200-10	MUSIC RESALE	0.00	85.17	200.00	114.83	42.59	10-1792
<b>1792</b>	<b>Music Resale</b>	0.00	85.17	200.00	114.83	42.59	* Source of Revenue
<b>Rentals-Regular Textbook</b>							
10-181100-1	ELEM-TEXTBOOK RENTAL	275.00	11,436.00	12,000.00	564.00	95.30	10-1811
10-181100-2	H S- TEXTBOOK RENTAL	(120.00)	19,991.40	20,000.00	8.60	99.96	10-1811
10-181100-3	JR HI-TEXTBOOK RENTAL	0.00	7,835.00	8,500.00	665.00	92.18	10-1811
<b>1811</b>	<b>Rentals-Regular Textbook</b>	155.00	39,262.40	40,500.00	1,237.60	96.94	* Source of Revenue
<b>Rentals - Other</b>							
10-181900-1	INSTRUMENT RENTAL	0.00	0.00	400.00	400.00	0.00	10-1819
<b>1819</b>	<b>Rentals - Other</b>	0.00	0.00	400.00	400.00	0.00	* Source of Revenue
<b>Donations-Private Sources</b>							
10-192000-1	DONATIONS	0.00	0.00	20,000.00	20,000.00	0.00	10-1920
10-192001-1	DONATIONS-NCF	0.00	0.00	0.00	0.00	0.00	10-1920
<b>1920</b>	<b>Donations-Private Sources</b>	0.00	0.00	20,000.00	20,000.00	0.00	* Source of Revenue
<b>Services Provided to Other Districts</b>							
10-194000-1	PSY LEA ASSESSEMENT	0.00	0.00	0.00	0.00	0.00	10-1940
<b>1940</b>	<b>Services Provided to Other Districts</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>SW LEA Assessment</b>							
10-194100-1	SW LEA ASSESSMENT	0.00	0.00	0.00	0.00	0.00	10-1941

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Education Fund 10							
Source of Revenue		1941	SW LEA Assessment				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
10-194110-1	HEARING IMP ASSESS.	0.00	0.00	0.00	0.00	0.00	10-1941
1941	SW LEA Assessment	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Lease Incentive Grant</b>							
10-194200-1		0.00	0.00	0.00	0.00	0.00	10-1942
1942	Lease Incentive Grant	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Refund-Prior Yr Expenditu</b>							
10-195000-1	REFUND EXPENSES	0.00	0.00	13,500.00	13,500.00	0.00	10-1950
1950	Refund-Prior Yr Expenditu	0.00	0.00	13,500.00	13,500.00	0.00	* Source of Revenue
<b>Drivers Education Fees</b>							
10-197000-1	DRIVERS ED FEE	2,400.00	2,400.00	3,000.00	600.00	80.00	10-1970
1970	Drivers Education Fees	2,400.00	2,400.00	3,000.00	600.00	80.00	* Source of Revenue
<b>Other Local Revenues</b>							
10-199900-1	OTHER LOCAL REVENUE	1,547.73	18,964.59	25,000.00	6,035.41	75.86	10-1999
10-199900-3	INSURANCE/PLAY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	10-1999
10-199901-1	INTERNET REVENUE	0.00	0.00	0.00	0.00	0.00	10-1999-1
1999	Other Local Revenues	1,547.73	18,964.59	25,000.00	6,035.41	75.86	* Source of Revenue
<b>Source of Revenue 2200</b>							
10-220000-1	POVERTY GRANT	0.00	0.00	0.00	0.00	0.00	10-2200
2200	Source of Revenue 2200	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Other Flow-Through</b>							
10-223000-1	ROE FLOW THRU	0.00	0.00	0.00	0.00	0.00	10-2230
2230	Other Flow-Through	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>General State Aid</b>							
10-300100-1	GENERAL STATE AID	44,135.20	88,279.02	516,718.00	428,438.98	17.08	10-3001
3001	General State Aid	44,135.20	88,279.02	516,718.00	428,438.98	17.08	* Source of Revenue
<b>Hold Harmless</b>							
10-300200-1	HOLD HARMLESS GSA	0.00	0.00	0.00	0.00	0.00	10-3002
3002	Hold Harmless	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Spec Ed-Priv Facility Tui</b>							
10-310000-1	SP ED PRIV FAC TUITION	0.00	14,408.37	58,795.00	44,386.63	24.51	10-3100
3100	Spec Ed-Priv Facility Tui	0.00	14,408.37	58,795.00	44,386.63	24.51	* Source of Revenue
<b>Spec Ed -Extraordinary</b>							
10-310500-1	SP ED EXTRA ORDINARY	0.00	25,842.00	130,000.00	104,158.00	19.88	10-3105
3105	Spec Ed -Extraordinary	0.00	25,842.00	130,000.00	104,158.00	19.88	* Source of Revenue

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Education Fund 10							
Source of Revenue		3105	Spec Ed -Extraordinary				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Spec Ed -Personnel</b>							
10-311000-1	SP ED PERSONNEL	0.00	52,235.51	218,121.00	165,885.49	23.95	10-3110
3110	Spec Ed -Personnel	0.00	52,235.51	218,121.00	165,885.49	23.95	* Source of Revenue
<b>Spec Ed-Orphanage-Individ</b>							
10-312000-1	SP ED ORPHANAGE	0.00	0.00	0.00	0.00	0.00	10-3120
3120	Spec Ed-Orphanage-Individ	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Spec Ed -Summer School</b>							
10-314500-1	SP ED SUMMER SCHOOL	0.00	0.00	500.00	500.00	0.00	10-3145
3145	Spec Ed -Summer School	0.00	0.00	500.00	500.00	0.00	* Source of Revenue
<b>Career and Technical Education CTE Tech Prep</b>							
10-322000-40	CTEI GRANT-SRAVTE	0.00	0.00	17,959.00	17,959.00	0.00	10-3200
3200	Career and Technical Education CTE Tech Prep	0.00	0.00	17,959.00	17,959.00	0.00	* Source of Revenue
<b>Voc Ed - Formula</b>							
10-321500-18	VOC AG STATE GRTS	0.00	0.00	0.00	0.00	0.00	10-3215
3215	Voc Ed - Formula	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>CTE - Agriculture Education</b>							
10-323500-19	VOC AG SUPPLEMENTAL	0.00	0.00	2,489.00	2,489.00	0.00	10-3235
3235	CTE - Agriculture Education	0.00	0.00	2,489.00	2,489.00	0.00	* Source of Revenue
<b>CTE - Other</b>							
10-329900-40	FCAE GRANT	0.00	0.00	0.00	0.00	0.00	10-3299
3299	CTE - Other	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Bilingual Ed-Downstate- TPI and TBE</b>							
10-330500-20	TPI/TBE BILINGUAL ED	0.00	0.00	0.00	0.00	0.00	10-3305
3305	Bilingual Ed-Downstate- TPI and TBE	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>State Free Lunch/BFfast</b>							
10-336000-1	IL FREE LUNCH/BRKFST AIDE	0.00	340.50	3,500.00	3,159.50	9.73	10-3360
10-336500-1	IL BREAKFAST INITIATIVE	0.00	0.00	0.00	0.00	0.00	10-3360
3360	State Free Lunch/BFfast	0.00	340.50	3,500.00	3,159.50	9.73	* Source of Revenue
<b>Driver Education</b>							
10-337000-1	DRIVERS ED REIMBURSEMENT	0.00	0.00	15,000.00	15,000.00	0.00	10-3370-1
3370	Driver Education	0.00	0.00	15,000.00	15,000.00	0.00	* Source of Revenue
<b>Learning Improvement-Change Grants</b>							
10-361002-1	SCHOOL IMP-HOP	0.00	0.00	0.00	0.00	0.00	10-3610

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Education Fund 10							
Source of Revenue		3610	Learning Improvement-Change Grants				
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>3610</b>	<b>Learning Improvement-Change Grants</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>School Imp Grant</b>							
10-364000-24	SCHOOL IMP BLOCK GRANT	0.00	0.00	0.00	0.00	0.00	10-3640
<b>3640</b>	<b>School Imp Grant</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Quality Assurance Grant</b>							
10-364100-31	LEARNING IMP GRANT	0.00	0.00	0.00	0.00	0.00	10-3641
<b>3641</b>	<b>Quality Assurance Grant</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>National Board Certification</b>							
10-365100-1	NATL BOARD CERTIFIC	0.00	0.00	0.00	0.00	0.00	10-3651-1
<b>3651</b>	<b>National Board Certification</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Truants Alt/Opt Education</b>							
10-369500-1	SAFE TO LEARN GRANT	0.00	0.00	0.00	0.00	0.00	10-3695
<b>3695</b>	<b>Truants Alt/Opt Education</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Early Childhood - Block Grant</b>							
10-370500-26	EARLY CHILDHOOD GRT GRANT	0.00	0.00	132,204.00	132,204.00	0.00	10-3705
<b>3705</b>	<b>Early Childhood - Block Grant</b>	0.00	0.00	132,204.00	132,204.00	0.00	* Source of Revenue
<b>Reading Improvement - Block Grant</b>							
10-371500-27	READING IMPROVEMENT GRAN	0.00	0.00	0.00	0.00	0.00	10-3715
<b>3715</b>	<b>Reading Improvement - Block Grant</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Continued Reading Improvement Block Grant</b>							
10-372500-28		0.00	0.00	0.00	0.00	0.00	10-3725
<b>3725</b>	<b>Continued Reading Improvement Block Grant</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Report Cards</b>							
10-373500-1		0.00	0.00	0.00	0.00	0.00	10-3735
<b>3735</b>	<b>Report Cards</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>School Safety &amp; Educational Improv Block Grant</b>							
10-377500-43	ADA BLOCK GRANT	0.00	0.00	0.00	0.00	0.00	10-3775
<b>3775</b>	<b>School Safety &amp; Educational Improv Block Grant</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Closing The Gap</b>							
10-379200-1		0.00	0.00	0.00	0.00	0.00	10-3792
<b>3792</b>	<b>Closing The Gap</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>TIP GRANT</b>							
10-379400-1		0.00	0.00	0.00	0.00	0.00	10-3794

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Education Fund 10							
Source of Revenue		3794	TIP GRANT				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
3794	TIP GRANT	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>State Library Grant</b>							
10-380000-32		0.00	0.00	0.00	0.00	0.00	10-3800
3800	State Library Grant	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Emer Fin Assist/Temp Reloc Grant/Other Restr Rev</b>							
10-399900-1	LIBRARY GRNT/OTHER STATE REV	0.00	4,304.05	1,500.00	(2,804.05)	286.94	10-3999
10-399901-1	RESPRO GRANT	0.00	0.00	0.00	0.00	0.00	10-3999
3999	Emer Fin Assist/Temp Reloc Grant/Other Restr Rev	0.00	4,304.05	1,500.00	(2,804.05)	286.94	* Source of Revenue
<b>Title V - Innovation and Flexibility Formula</b>							
10-410000-37	TITLE V INVO(CHAR CTS	0.00	0.00	0.00	0.00	0.00	10-4100
4100	Title V - Innovation and Flexibility Formula	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Esea-Chap2-Comp-Urban Ed</b>							
10-411000-46		0.00	0.00	0.00	0.00	0.00	10-4110
4110	Esea-Chap2-Comp-Urban Ed	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>NatL School Lunch Progr</b>							
10-421000-1	FEDERAL LUNCH AID	0.00	0.00	175,000.00	175,000.00	0.00	10-4210
4210	NatL School Lunch Progr	0.00	0.00	175,000.00	175,000.00	0.00	* Source of Revenue
<b>School Breakfast Program</b>							
10-422000-1	FED BREAKFAST AID	0.00	0.00	36,000.00	36,000.00	0.00	10-4220
4220	School Breakfast Program	0.00	0.00	36,000.00	36,000.00	0.00	* Source of Revenue
<b>Title I - Low Income</b>							
10-430000-36	TITLE I GRANT	0.00	25,312.00	73,244.00	47,932.00	34.56	10-4300
4300	Title I - Low Income	0.00	25,312.00	73,244.00	47,932.00	34.56	* Source of Revenue
<b>Esea-Drug Free-Formula</b>							
10-440000-33	TITLE IV GRT DRUG FREE	0.00	0.00	0.00	0.00	0.00	10-4400
4400	Esea-Drug Free-Formula	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Fed-Sp Ed-Idea Flow-Thru</b>							
10-462000-38	SP ED INCENTIVE GRT	0.00	0.00	0.00	0.00	0.00	10-4620
10-462001-38	DISCRETIONARY FUNDS	0.00	0.00	0.00	0.00	0.00	10-4620
10-462002-38	SP ED BLOCK GRT	0.00	0.00	24,032.00	24,032.00	0.00	10-4620
10-462003-38	DEMONSTR PROJ/LEASE	0.00	0.00	0.00	0.00	0.00	10-4620-1
4620	Fed-Sp Ed-Idea Flow-Thru	0.00	0.00	24,032.00	24,032.00	0.00	* Source of Revenue
<b>Fed-Sp Ed-Idea Room&amp;Board</b>							
10-462500-1	EXCESS (ROOM/BOARD)	0.00	0.00	0.00	0.00	0.00	10-4625-1

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Education Fund 10							
Source of Revenue		4625	Fed-Sp Ed-Idea Room&Board				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
4625	Fed-Sp Ed-Idea Room&Board	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Source of Revenue 4770</b>							
10-477000-1	STEP PROGRAM	0.00	0.00	12,505.00	12,505.00	0.00	10-4770-1
10-477000-40	CARL PERKINS	0.00	2,165.46	8,483.00	6,317.54	25.53	10-4770-1-40
4770	Source of Revenue 4770	0.00	2,165.46	20,988.00	18,822.54	10.32	* Source of Revenue
<b>SFSF/GSA REVENUE</b>							
10-485000-44	SFSF/GSA REVENUE	0.00	0.00	0.00	0.00	0.00	10-4850
4850	SFSF/GSA REVENUE	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Source of Revenue 4854</b>							
10-485100-44	ARRA TITLE I	0.00	0.00	0.00	0.00	0.00	10-4854
4854	Source of Revenue 4854	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>ARRA IDEA PART B</b>							
10-485700-44	ARRA IDEA PART B	0.00	0.00	0.00	0.00	0.00	10-4857-1
4857	ARRA IDEA PART B	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>GSA ARRA</b>							
10-487000-44	ARRA GSA	0.00	0.00	0.00	0.00	0.00	10-4870-1
4870	GSA ARRA	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>ARRA ED JOBS</b>							
10-488000-44	ARRA ED JOBS FUND	0.00	0.00	0.00	0.00	0.00	10-4880-1
4880	ARRA ED JOBS	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Medicaid Matching Fund</b>							
10-490000-11		0.00	0.00	0.00	0.00	0.00	10-4900
4900	Medicaid Matching Fund	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Title II - Teacher Quality</b>							
10-493200-42	TITLE II TEACHER QUALITY	0.00	3,879.00	29,634.00	25,755.00	13.09	10-4935
4935	Title II - Teacher Quality	0.00	3,879.00	29,634.00	25,755.00	13.09	* Source of Revenue
<b>Goals 2000-School Improve</b>							
10-494500-14		0.00	0.00	0.00	0.00	0.00	10-4945
4945	Goals 2000-School Improve	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Title II-Technology Enhancing Ed Formula Grant</b>							
10-497100-1	TITLE IID-TECH ENHANC	0.00	0.00	0.00	0.00	0.00	10-4971
4971	Title II-Technology Enhancing Ed Formula Grant	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Medicaid Admin</b>							

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Education Fund 10							
Source of Revenue		4991	Medicaid Admin				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
10-499100-11		0.00	10,478.85	17,000.00	6,521.15	61.64	10-4991-1
4991	Medicaid Admin	0.00	10,478.85	17,000.00	6,521.15	61.64	* Source of Revenue
<b>Medicaid FFS</b>							
10-499200-11		0.00	6,230.80	30,000.00	23,769.20	20.77	10-4992-1-11
4992	Medicaid FFS	0.00	6,230.80	30,000.00	23,769.20	20.77	* Source of Revenue
<b>Other Restricted Grants Recd Fed Gov thru State</b>							
10-499800-1		0.00	0.00	0.00	0.00	0.00	10-4998-1
4998	Other Restricted Grants Recd Fed Gov thru State	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Abolishment or Abatement of Working Cash Fund</b>							
10-711000-1	TRANS OF WC TECH THRUST	0.00	0.00	0.00	0.00	0.00	10-7110
10-711002-1	PERM TRANSFER WC	0.00	0.00	0.00	0.00	0.00	10-7110
10-711001-1	TRANSFER OF WC	0.00	0.00	0.00	0.00	0.00	10-7110-1
7110	Abolishment or Abatement of Working Cash Fund	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Permanent Transfer of Working Cash Fund Interest</b>							
10-712000-1	TRANS WC INTEREST	0.00	0.00	0.00	0.00	0.00	10-7120
7120	Permanent Transfer of Working Cash Fund Interest	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Accured Int on Bonds</b>							
10-723000-1	ACCURED INT B&I	0.00	0.00	0.00	0.00	0.00	10-7230
7230	Accured Int on Bonds	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
10	Education Fund	1,279,292.45	4,022,773.30	8,068,656.00	4,045,882.70	49.86	Fund

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

## Oper, Build, & Maint Fund 20

Source of Revenue 1112 Bond and Interest Purposes Levy  
Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Bond and Interest Purposes Levy</b>							
20-111200-1	FIRST PRIOR YEAR LEVY	217,665.42	545,734.10	575,064.00	29,329.90	94.90	20-1112
1112	Bond and Interest Purposes Levy	217,665.42	545,734.10	575,064.00	29,329.90	94.90	* Source of Revenue
<b>1St Prior Yr-Tort</b>							
20-112200-1	TORT IMMUNITY-1ST PRIOR	0.00	0.00	0.00	0.00	0.00	20-1122
1122	1St Prior Yr-Tort	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Corp Pers Prop Repl Tax</b>							
20-123000-1	CORP PERS PROP REPL TAX	0.00	0.00	0.00	0.00	0.00	20-1230
1230	Corp Pers Prop Repl Tax	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Interest On Investments</b>							
20-151100-1	BLD-INT	317.97	1,060.84	5,000.00	3,939.16	21.22	20-1511
1511	Interest On Investments	317.97	1,060.84	5,000.00	3,939.16	21.22	* Source of Revenue
<b>Interest-Tree Fund</b>							
20-151500-1	INTEREST - TREE FUND	0.00	0.00	50.00	50.00	0.00	20-1515
1515	Interest-Tree Fund	0.00	0.00	50.00	50.00	0.00	* Source of Revenue
<b>Rentals</b>							
20-191000-1	HOUSE RENT	0.00	0.00	0.00	0.00	0.00	20-1910
1910	Rentals	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Facility/Grounds Rent</b>							
20-191100-1	FACILITY/GROUND RENT	0.00	0.00	1,000.00	1,000.00	0.00	20-1911
1911	Facility/Grounds Rent	0.00	0.00	1,000.00	1,000.00	0.00	* Source of Revenue
<b>Donations-Private Sources</b>							
20-192000-1	DONATIONS	0.00	0.00	500.00	500.00	0.00	20-1920
1920	Donations-Private Sources	0.00	0.00	500.00	500.00	0.00	* Source of Revenue
<b>Refund-Prior Yr Expenditu</b>							
20-195000-1	REFUND PR YR EXP-BLDG	0.00	0.00	1,000.00	1,000.00	0.00	20-1950
20-195001-1	TORNADO INS/FEM/DON	0.00	0.00	0.00	0.00	0.00	20-1950
1950	Refund-Prior Yr Expenditu	0.00	0.00	1,000.00	1,000.00	0.00	* Source of Revenue
<b>Other Local Revenues</b>							
20-199900-1	OTHER LOCAL REVENUE	0.00	3,525.23	18,000.00	14,474.77	19.58	20-1999
1999	Other Local Revenues	0.00	3,525.23	18,000.00	14,474.77	19.58	* Source of Revenue
<b>Flow-Thru Rev-State</b>							
20-210000-1	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00	20-2100

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Oper, Build, & Maint Fund 20							
Source of Revenue		2100	Flow-Thru Rev-State				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
2100	Flow-Thru Rev-State	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Infrastructure Improv-Planning/Construction</b>							
20-392000-1	INFRA IMPROVE-PLAN/CONST	0.00	0.00	0.00	0.00	0.00	20-3920-1
3920	Infrastructure Improv-Planning/Construction	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>SCHL INFRASTRUCT/MAINT PROJ</b>							
20-392500-1	SCHL INFRASTRUCT/MAINT PROJ	0.00	0.00	0.00	0.00	0.00	20-3925-1-1
3925	SCHL INFRASTRUCT/MAINT PROJ	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Emer Fin Assist/Temp Reloc Grant/Other Restr Rev</b>							
20-399900-1	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00	20-3999
3999	Emer Fin Assist/Temp Reloc Grant/Other Restr Rev	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Medicaid Matching Fund</b>							
20-490000-11		0.00	0.00	0.00	0.00	0.00	20-4900
4900	Medicaid Matching Fund	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Renovation Grant</b>							
20-498000-1		0.00	0.00	0.00	0.00	0.00	20-4980
4980	Renovation Grant	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Abolishment or Abatement of Working Cash Fund</b>							
20-711001-1	TRANSFER WC	0.00	0.00	0.00	0.00	0.00	20-7110
7110	Abolishment or Abatement of Working Cash Fund	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Permanent Transfer</b>							
20-713000-1	PERM TRANSFER FROM C/P	0.00	0.00	0.00	0.00	0.00	20-7130-1
7130	Permanent Transfer	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Transfers from Other Funds Pay Princ Cap Leases</b>							
20-740000-1	SALE/COMP FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	20-7400
7400	Transfers from Other Funds Pay Princ Cap Leases	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
20	Oper, Build, & Maint Fund	217,983.39	550,320.17	600,614.00	50,293.83	91.63	Fund

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Debt Service Fund or Fund Group 30							
Source of Revenue		1112	Bond and Interest Purposes Levy				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Bond and Interest Purposes Levy</b>							
30-111200-1	FIRST PRIOR YEAR LEVY	0.00	0.00	0.00	0.00	0.00	30-1112
1112	<b>Bond and Interest Purposes Levy</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Interest On Investments</b>							
30-151100-1	B/I-INT INVESTMENTS	0.00	0.00	0.00	0.00	0.00	30-1511
1511	<b>Interest On Investments</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Accured Int on Bonds</b>							
30-723000-1	ACCRUED INT ON BONDS SOL	0.00	0.00	0.00	0.00	0.00	30-7230
7230	<b>Accured Int on Bonds</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
30	<b>Debt Service Fund or Fund Group</b>	0.00	0.00	0.00	0.00	0.00	Fund

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

## Transportation Fund 40

Source of Revenue 1112 Bond and Interest Purposes Levy  
Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Bond and Interest Purposes Levy</b>							
40-111200-1	FIRST PRIOR YR LEVY TRAN	87,065.82	218,292.76	230,026.00	11,733.24	94.90	40-1112
1112	Bond and Interest Purposes Levy	87,065.82	218,292.76	230,026.00	11,733.24	94.90	* Source of Revenue
<b>1St Prior Yr-Tort</b>							
40-112200-1	1ST PRIOR YR LEVY-TORT	0.00	0.00	0.00	0.00	0.00	40-1122
1122	1St Prior Yr-Tort	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Corp Pers Prop Repl Tax</b>							
40-123000-1	CORP REPLACEMNT PROP TAX	0.00	0.00	50,000.00	50,000.00	0.00	40-1230
1230	Corp Pers Prop Repl Tax	0.00	0.00	50,000.00	50,000.00	0.00	* Source of Revenue
<b>Spec Ed Trans-Pupils/Pare</b>							
40-144100-1	ORPHANAGE TRANS REIMB	0.00	0.00	0.00	0.00	0.00	40-1441
1441	Spec Ed Trans-Pupils/Pare	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Interest On Investments</b>							
40-151100-1	TRANSP-INT	49.79	146.41	1,000.00	853.59	14.64	40-1511
1511	Interest On Investments	49.79	146.41	1,000.00	853.59	14.64	* Source of Revenue
<b>Refund-Prior Yr Expenditu</b>							
40-195000-1	REFUND TRANSP	0.00	0.00	0.00	0.00	0.00	40-1950
1950	Refund-Prior Yr Expenditu	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Other Local Revenues</b>							
40-199900-1	OTHER LOCAL REVENUE	0.00	1,946.68	11,000.00	9,053.32	17.70	40-1999
1999	Other Local Revenues	0.00	1,946.68	11,000.00	9,053.32	17.70	* Source of Revenue
<b>Transportation Regular/Vocational</b>							
40-350000-1	REG TRANSPORTATION AID	0.00	58,799.37	365,500.00	306,700.63	16.09	40-3500
3500	Transportation Regular/Vocational	0.00	58,799.37	365,500.00	306,700.63	16.09	* Source of Revenue
<b>Transportation-Vocational</b>							
40-350500-1	VOC TRANSPORTATION AID	0.00	0.00	13,170.00	13,170.00	0.00	40-3505
3505	Transportation-Vocational	0.00	0.00	13,170.00	13,170.00	0.00	* Source of Revenue
<b>Transportation-Spec Ed</b>							
40-351000-1	SP ED TRANSPORTATION AID	0.00	36,092.48	205,251.00	169,158.52	17.58	40-3510
3510	Transportation-Spec Ed	0.00	36,092.48	205,251.00	169,158.52	17.58	* Source of Revenue
<b>Other State Revenue</b>							
40-351100-1	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00	40-3511
3511	Other State Revenue	0.00	0.00	0.00	0.00	0.00	* Source of Revenue

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Transportation Fund 40							
Source of Revenue		3705	Early Childhood - Block Grant				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Early Childhood - Block Grant</b>							
40-370500-26	ECE TRANSPORTATION	0.00	0.00	100,596.00	100,596.00	0.00	40-3705
3705	Early Childhood - Block Grant	0.00	0.00	100,596.00	100,596.00	0.00	* Source of Revenue
<b>ARRA IDEA PART B</b>							
40-485700-44	IDEA ARRA	0.00	0.00	0.00	0.00	0.00	40-4857
4857	ARRA IDEA PART B	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Permanent Transfer</b>							
40-713000-1	PERMANENT TRANSFER	0.00	0.00	0.00	0.00	0.00	40-7130-1
7130	Permanent Transfer	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
40	Transportation Fund	87,115.61	315,277.70	976,543.00	661,265.30	32.29	Fund

09

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

I.M.R.F./Soc. Sec. Fund 50							
Source of Revenue		1112	Bond and Interest Purposes Levy				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Bond and Interest Purposes Levy</b>							
50-111200-1	FIRST PRIOR YR LEVY-IMRF	67,113.09	168,197.54	177,511.00	9,313.46	94.75	50-1112
50-111201-1	FIRST PRIOR YR-SS	0.00	0.00	0.00	0.00	0.00	50-1112
<b>1112 Bond and Interest Purposes Levy</b>		<b>67,113.09</b>	<b>168,197.54</b>	<b>177,511.00</b>	<b>9,313.46</b>	<b>94.75</b>	* Source of Revenue
<b>Working Cash Purposes Levy</b>							
50-111500-1	MEDICARE-FIRST PRIOR YR	0.00	0.00	0.00	0.00	0.00	50-1115
<b>1115 Working Cash Purposes Levy</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	* Source of Revenue
<b>Soc.Sec./Med Only Levy</b>							
50-115000-1	FIRST PRIOR YR-S S	0.00	0.00	0.00	0.00	0.00	50-1150
<b>1150 Soc.Sec./Med Only Levy</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	* Source of Revenue
<b>Corp Pers Prop Repl Tax</b>							
50-123000-1	CORP PERS PROP REPL TAX	0.00	0.00	174,252.00	174,252.00	0.00	50-1230
<b>1230 Corp Pers Prop Repl Tax</b>		<b>0.00</b>	<b>0.00</b>	<b>174,252.00</b>	<b>174,252.00</b>	<b>0.00</b>	* Source of Revenue
<b>Interest On Investments</b>							
50-151100-1	IMRF-INT	99.11	243.19	1,000.00	756.81	24.32	50-1511
<b>1511 Interest On Investments</b>		<b>99.11</b>	<b>243.19</b>	<b>1,000.00</b>	<b>756.81</b>	<b>24.32</b>	* Source of Revenue
<b>Other Local Revenues</b>							
50-199900-1	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00	50-1999
<b>1999 Other Local Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	* Source of Revenue
<b>50 I.M.R.F./Soc. Sec. Fund</b>		<b>67,212.20</b>	<b>168,440.73</b>	<b>352,763.00</b>	<b>184,322.27</b>	<b>47.75</b>	Fund

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Capital Projects Fund or Fund Group 60							
Source of Revenue		Bond and Interest Purposes Levy					
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Bond and Interest Purposes Levy</b>							
60-111200-1	FIRST PRIOR CAP PROJ	0.00	0.00	0.00	0.00	0.00	60-1112
1112	Bond and Interest Purposes Levy	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Interest On Investments</b>							
60-151100-1	INTEREST-CAP PROJ	0.00	0.00	0.00	0.00	0.00	60-1511
1511	Interest On Investments	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Refund-Prior Yr Expenditu</b>							
60-195000-1	REFUND PRIOR YR EXP	0.00	0.00	0.00	0.00	0.00	60-1950
1950	Refund-Prior Yr Expenditu	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Other Local Revenues</b>							
60-199900-1	OTHER LOCAL REV CAP PROJ	0.00	0.00	0.00	0.00	0.00	60-1999
1999	Other Local Revenues	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Infrastructure Improv-Planning/Construction</b>							
60-392000-1	INFRA IMPROVE-PLAN/CONST	0.00	0.00	0.00	0.00	0.00	60-3920
3920	Infrastructure Improv-Planning/Construction	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Transfer from Other Funds for Capital Projects</b>							
60-780000-1	IEMA/CDB TRANSFER	0.00	0.00	0.00	0.00	0.00	60-7800
7800	Transfer from Other Funds for Capital Projects	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
60	Capital Projects Fund or Fund Group	0.00	0.00	0.00	0.00	0.00	Fund

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Working Cash Fund 70							
Source of Revenue		1112	Bond and Interest Purposes Levy				
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Bond and Interest Purposes Levy</b>							
70-111200-1	FIRST PRIOR YR WRKG CASH	21,766.89	54,574.24	57,506.00	2,931.76	94.90	70-1112
1112	<b>Bond and Interest Purposes Levy</b>	21,766.89	54,574.24	57,506.00	2,931.76	94.90	* Source of Revenue
<b>Interest On Investments</b>							
70-151100-1	WC-INT	517.84	1,300.09	9,200.00	7,899.91	14.13	70-1511
1511	<b>Interest On Investments</b>	517.84	1,300.09	9,200.00	7,899.91	14.13	* Source of Revenue
<b>Sale Of Bonds</b>							
70-721000-1	PRINCIPAL ON BONDS SOLD	0.00	0.00	0.00	0.00	0.00	70-7210
7210	<b>Sale Of Bonds</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
70	<b>Working Cash Fund</b>	22,284.73	55,874.33	66,706.00	10,831.67	83.76	Fund

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

## Tort Immunity and Judgment Fund 80

Source of Revenue 1112 Bond and Interest Purposes Levy  
Source of Revenue

Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Bond and Interest Purposes Levy</b>							
80-111200-1	FIRST PRIOR YEAR LEVY	124,624.25	312,330.84	329,627.00	17,296.16	94.75	80-1112
1112	<b>Bond and Interest Purposes Levy</b>	124,624.25	312,330.84	329,627.00	17,296.16	94.75	* Source of Revenue
<b>Corp Pers Prop Repl Tax</b>							
80-123000-1	CORP PERS PROP REPLCMT TAX	0.00	0.00	0.00	0.00	0.00	80-1230-1
1230	<b>Corp Pers Prop Repl Tax</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Interest On Investments</b>							
80-151100-1	TORT-INTEREST	42.27	142.59	600.00	457.41	23.77	80-1511
1511	<b>Interest On Investments</b>	42.27	142.59	600.00	457.41	23.77	* Source of Revenue
<b>Refund-Prior Yr Expenditu</b>							
80-195000-1	REFUND PRIOR YR EXP	0.00	0.00	0.00	0.00	0.00	80-1950
1950	<b>Refund-Prior Yr Expenditu</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Other Local Revenues</b>							
80-199900-1	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00	80-1999
1999	<b>Other Local Revenues</b>	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
80	<b>Tort Immunity and Judgment Fund</b>	124,666.52	312,473.43	330,227.00	17,753.57	94.62	Fund

64

# Revenue Report

Printed: 10/6/2015 10:24 AM  
PUTNAM COUNTY CUSD #535

Fire Prevention/Life Safety 90							
Source of Revenue		Bond and Interest Purposes Levy					
Source of Revenue							
Account	Description	M.T.D. Revenue	Y.T.D. Revenue	Revenue Budget	Budget Balance Revenue	% of Budget	State Account Number
<b>Bond and Interest Purposes Levy</b>							
90-111200-1	FIRST PRIOR YEAR LEVY L/	21,766.89	54,574.24	57,506.00	2,931.76	94.90	90-1112
1112	Bond and Interest Purposes Levy	21,766.89	54,574.24	57,506.00	2,931.76	94.90	* Source of Revenue
<b>Corp Pers Prop Repl Tax</b>							
90-123000-1	L/S CORP REPL TAX	0.00	0.00	0.00	0.00	0.00	90-1230
1230	Corp Pers Prop Repl Tax	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Interest On Investments</b>							
90-151100-1	LS-INT ON INVESTMENTS	159.77	451.57	2,000.00	1,548.43	22.58	90-1511
1511	Interest On Investments	159.77	451.57	2,000.00	1,548.43	22.58	* Source of Revenue
<b>Other Local Revenues</b>							
90-199900-1	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	90-1999
1999	Other Local Revenues	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Permanent Transfer of Working Cash Fund Interest</b>							
90-712000-1	TRANSFER FROM W/C	0.00	0.00	0.00	0.00	0.00	90-7120
7120	Permanent Transfer of Working Cash Fund Interest	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
<b>Sale Of Bonds</b>							
90-721000-1	SALE OF BONDS	0.00	0.00	0.00	0.00	0.00	90-7210
7210	Sale Of Bonds	0.00	0.00	0.00	0.00	0.00	* Source of Revenue
90	Fire Prevention/Life Safety	21,926.66	55,025.81	59,506.00	4,480.19	92.47	Fund
<b>Report Total:</b>		<u>1,820,481.56</u>	<u>5,480,185.47</u>	<u>10,455,015.00</u>	<u>4,974,829.53</u>	<u>52.42</u>	

# Balance Sheet (by fund)

Printed: 10/6/2015 10:20 AM  
 PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
<b>Fund: 10</b>				
AP-Accrual-10	AP-Accrual for Fund 10	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
10-111-1	IMPREST FUND	13,800.00	0.00	13,800.00
10-185-1	LONG TERM INVESTMENTS	0.00	0.00	0.00
10-110-1	CASH IN BANKS	393,482.26	(111,366.83)	282,115.43
10-121-1	REGULAR INVESTMENT ED	5,643,791.98	707,909.58	6,351,701.56
10-131	PAYROLL CASH	0.00	0.00	0.00
10-199-1	EMPLOYEE COMPUTERS	0.00	0.00	0.00
10-122-1	FARNSWORTH INVESTMENT	0.00	0.00	0.00
	<b>Total</b>	<b>\$6,051,074.24</b>	<b>\$596,542.75</b>	<b>\$6,647,616.99</b>
10-457-1	Delete This Account	0.00	0.00	0.00
10-498-1	TEACHER RET 2.2	0.00	0.00	0.00
10-497-1	SUPPORT PERS. DUES	0.00	0.00	0.00
10-496-1	LOHMANS CAFE. PLAN	0.00	0.00	0.00
10-495-1	LIFE INS PAYABLE	0.00	0.00	0.00
10-493-1	MEDICARE INS. PAYABLE	0.00	0.00	0.00
10-490-1	Delete This Account	0.00	0.00	0.00
10-481-1	TEACHER RET. PAYABLE	0.00	0.00	0.00
10-460-1	DISABILITY INS. PAYABLE	0.00	0.00	0.00
10-458-1	Delete This Account	0.00	0.00	0.00
10-456-1	Delete This Account	0.00	0.00	0.00
10-455-1	Delete This Account	0.00	0.00	0.00
10-459-1	Delete This Account	0.00	0.00	0.00
10-454-1	Delete This Account	0.00	0.00	0.00
10-452-1	Delete This Account	0.00	0.00	0.00
10-411-1	LOAN TO LIFE SAFETY	0.00	0.00	0.00
10-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
10-434-1	LOANS FROM WKG CASH FND	0.00	0.00	0.00
10-453-1	Delete This Account	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
10-706-1	NET PROFIT/LOSS	(1,536,958.68)	(596,542.75)	(2,133,501.43)
10-730-1	FUND BALANCE	(4,514,115.56)	0.00	(4,514,115.56)
	<b>Total</b>	<b>(\$6,051,074.24)</b>	<b>(\$596,542.75)</b>	<b>(\$6,647,616.99)</b>
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Balance Sheet (by fund)

Printed: 10/6/2015 10:20 AM  
PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
<b>Fund: 20</b>				
AP-Accrual-20	AP-Accrual for Fund 20	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
20-185-1	LONG TERM INVESTMENTS	0.00	0.00	0.00
20-184-1	LAND FUND INVESTMENT	0.00	0.00	0.00
20-183-1	TREE FUND INVESTMENTS	3,610.38	2.28	3,612.66
20-131	PAYROLL CASH	0.00	0.00	0.00
20-110-1	CASH IN BANKS	165,460.85	(20,000.00)	145,460.85
20-121-1	REGULAR INVESTMENT O/M	1,309,330.38	161,220.55	1,470,550.93
	<b>Total</b>	<b>\$1,478,401.61</b>	<b>\$141,222.83</b>	<b>\$1,619,624.44</b>
20-454-1	Delete This Account	0.00	0.00	0.00
20-456-1	Delete This Account	0.00	0.00	0.00
20-457-1	Delete This Account	0.00	0.00	0.00
20-458-1	Delete This Account	0.00	0.00	0.00
20-459-1	Delete This Account	0.00	0.00	0.00
20-497-1	SUPPORT PERS. DUES	0.00	0.00	0.00
20-453-1	Delete This Account	0.00	0.00	0.00
20-481-1	ANNUITIES PAYABLE	0.00	0.00	0.00
20-451	Delete This Account	0.00	0.00	0.00
20-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
20-452-1	Delete This Account	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
20-730-1	FUND BALANCE	(1,377,760.76)	0.00	(1,377,760.76)
20-706-1	NET PROFIT/LOSS	(100,640.85)	(141,222.83)	(241,863.68)
	<b>Total</b>	<b>(\$1,478,401.61)</b>	<b>(\$141,222.83)</b>	<b>(\$1,619,624.44)</b>
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Balance Sheet (by fund)

Printed: 10/6/2015 10:20 AM  
 PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
<b>Fund: 30</b>				
AP-Accrual-30	AP-Accrual for Fund 30	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
30-185-1	LONG TERM INVESTMENTS	0.00	0.00	0.00
30-110-1	CASH IN BANKS	0.00	0.00	0.00
30-121-1	REGULAR INVESTMENT B/I	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
30-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
30-730-1	FUND BALANCE	0.00	0.00	0.00
30-706-1	NET PROFIT/LOSS	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Balance Sheet (by fund)

Printed: 10/6/2015 10:20 AM  
 PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
<b>Fund: 40</b>				
AP-Accrual-40	AP-Accrual for Fund 40	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
40-110-1	CASH IN BANKS	45,054.22	(2,000.00)	43,054.22
40-121-1	REGULAR INVESTMENT TRANS	148,200.74	65,089.03	213,289.77
40-131	PAYROLL CASH	0.00	0.00	0.00
40-185-1	LONG TERM INVESTMENTS	0.00	0.00	0.00
	<b>Total</b>	<b>\$193,254.96</b>	<b>\$63,089.03</b>	<b>\$256,343.99</b>
40-453-1	Delete This Account	0.00	0.00	0.00
40-411-1	LOANS FROM W/C	0.00	0.00	0.00
40-452-1	Delete This Account	0.00	0.00	0.00
40-454-1	Delete This Account	0.00	0.00	0.00
40-456-1	Delete This Account	0.00	0.00	0.00
40-457-1	Delete This Account	0.00	0.00	0.00
40-481-1	EMPLOYEE INCENTIVE	0.00	0.00	0.00
40-451-1	Delete This Account	0.00	0.00	0.00
40-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
40-706-1	NET PROFIT/LOSS	(192,305.54)	(63,089.03)	(255,394.57)
40-730-1	FUND BALANCE	(949.42)	0.00	(949.42)
	<b>Total</b>	<b>(\$193,254.96)</b>	<b>(\$63,089.03)</b>	<b>(\$256,343.99)</b>
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Balance Sheet (by fund)

Printed: 10/6/2015 10:20 AM  
 PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
<b>Fund: 50</b>				
AP-Accrual-50	AP-Accrual for Fund 50	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
50-110-1	CASH IN BANKS	100,059.71	0.00	100,059.71
50-121-1	REGULAR INVESTMENT IMRF	299,387.08	39,515.87	338,902.95
50-185-1	IMRF-LONG TERM INVESTMEN	0.00	0.00	0.00
	<b>Total</b>	<b>\$399,446.79</b>	<b>\$39,515.87</b>	<b>\$438,962.66</b>
50-481-1	MEDICARE EMPLOYEE (10)	0.00	0.00	0.00
50-492-1	MEDICARE INS PAYABLE	0.00	0.00	0.00
50-457-1	Delete This Account	0.00	0.00	0.00
50-454-1	Delete This Account	0.00	0.00	0.00
50-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
50-493-1	MEDICARE BOARD SHARE	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
50-730-1	FUND BALANCE	(348,598.15)	0.00	(348,598.15)
50-706-1	NET PROFIT/LOSS	(50,848.64)	(39,515.87)	(90,364.51)
	<b>Total</b>	<b>(\$399,446.79)</b>	<b>(\$39,515.87)</b>	<b>(\$438,962.66)</b>
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Balance Sheet (by fund)

Printed: 10/6/2015 10:20 AM  
 PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
<b>Fund: 60</b>				
AP-Accrual-60	AP-Accrual for Fund 60	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
60-185-1	LONG TERM INVEST C/P	0.00	0.00	0.00
60-121-1	REG INVESTMENTS-CAP PROJ	0.00	0.00	0.00
60-110-1	CASH IN BANK-CAP PROJ	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
60-411-1	LOAN FROM W/C	0.00	0.00	0.00
60-431-1	A/P CAP PROJECTS	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
60-730-1	FUND BALANCE	0.00	0.00	0.00
60-706-1	NET PROFIT/LOSS	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Balance Sheet (by fund)

Printed: 10/6/2015 10:20 AM  
PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
<b>Fund: 70</b>				
AP-Accrual-70	AP-Accrual for Fund 70	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
70-121-1	REGULAR INVESTMENT WC	904,122.85	21,986.27	926,109.12
70-185-1	INVESTMENT LONG TERM WC	1,263,222.33	298.46	1,263,520.79
70-141-1	W/C INTERFUND LOANS	0.00	0.00	0.00
70-110-1	CASH IN BANKS	0.00	0.00	0.00
	<b>Total</b>	<b>\$2,167,345.18</b>	<b>\$22,284.73</b>	<b>\$2,189,629.91</b>
70-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
70-411-1	LOANS TO LIFE SAFETY	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
70-730-1	FUND BALANCE	(2,133,755.58)	0.00	(2,133,755.58)
70-706-1	NET PROFIT/LOSS	(33,589.60)	(22,284.73)	(55,874.33)
	<b>Total</b>	<b>(\$2,167,345.18)</b>	<b>(\$22,284.73)</b>	<b>(\$2,189,629.91)</b>
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Balance Sheet (by fund)

Printed: 10/6/2015 10:20 AM  
 PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
<b>Fund: 80</b>				
AP-Accrual-80	AP-Accrual for Fund 80	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
80-131	PAYROLL CASH	0.00	0.00	0.00
80-121-1	TORT-REG INVESTMENT	115,695.07	108,108.36	223,803.43
80-110-1	TORT-CASH IN BANKS	20,455.25	0.00	20,455.25
	<b>Total</b>	<b>\$136,150.32</b>	<b>\$108,108.36</b>	<b>\$244,258.68</b>
80-481	NON-CERT DUES	0.00	0.00	0.00
80-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
80-730-1	FUND BALANCE	(75,033.11)	0.00	(75,033.11)
80-706-1	NET PROFIT/LOSS	(61,117.21)	(108,108.36)	(169,225.57)
	<b>Total</b>	<b>(\$136,150.32)</b>	<b>(\$108,108.36)</b>	<b>(\$244,258.68)</b>
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Balance Sheet (by fund)

Printed: 10/6/2015 10:20 AM  
PUTNAM COUNTY CUSD #535

Account Number	Account Description	Balance Forward	Current Month	Current Balance
<b>Fund: 90</b>				
AP-Accrual-90	AP-Accrual for Fund 90	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
90-185-1	LONG TERM L/S	0.00	0.00	0.00
90-121-1	REGULAR INVESTMENT L/S	515,628.11	21,926.66	537,554.77
90-110-1	CASH IN BANK-LIFE SAFETY	(116,467.15)	0.00	(116,467.15)
	<b>Total</b>	<b>\$399,160.96</b>	<b>\$21,926.66</b>	<b>\$421,087.62</b>
90-411-1	LOAN DUE TO EDUCATION	0.00	0.00	0.00
90-481-1	IL WITHHOLDING TAX PAY	0.00	0.00	0.00
90-457-1	Delete This Account	0.00	0.00	0.00
90-452-1	Delete This Account	0.00	0.00	0.00
90-412-1	LOAN DUE TO WORKING CASH	0.00	0.00	0.00
90-431-1	ACCOUNTS PAYABLE	0.00	0.00	0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
90-706-1	NET PROFIT/LOSS	39,005.25	(21,926.66)	17,078.59
90-730-1	FUND BALANCE	(438,166.21)	0.00	(438,166.21)
	<b>Total</b>	<b>(\$399,160.96)</b>	<b>(\$21,926.66)</b>	<b>(\$421,087.62)</b>
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Fund Balance Report

Printed: 10/6/2015 10:24 AM

PUTNAM COUNTY CUSD #535

Fund	Description	Month to Date		Year to Date		YTD Change	Fund Balance	
		Expense	Income	Expense	Income		Start of Year	Current
10	Education Fund	682,749.70	1,279,292.45	1,889,271.87	4,022,773.30	2,133,501.43	4,514,115.56	6,647,616.99
20	Oper, Build, & Maint Fund	76,760.56	217,983.39	308,456.49	550,320.17	241,863.68	1,377,760.76	1,619,624.44
40	Transportation Fund	24,026.58	87,115.61	59,883.13	315,277.70	255,394.57	949.42	256,343.99
50	I.M.R.F./Soc. Sec. Fund	27,696.33	67,212.20	78,076.22	168,440.73	90,364.51	348,598.15	438,962.66
70	Working Cash Fund	0.00	22,284.73	0.00	55,874.33	55,874.33	2,133,755.58	2,189,629.91
80	Tort Immunity and Judgment Fund	16,558.16	124,666.52	143,247.86	312,473.43	169,225.57	75,033.11	244,258.68
90	Fire Prevention/Life Safety	0.00	21,926.66	72,104.40	55,025.81	(17,078.59)	438,166.21	421,087.62
		<u>\$827,791.33</u>	<u>\$1,820,481.56</u>	<u>\$2,551,039.97</u>	<u>\$5,480,185.47</u>	<u>\$2,929,145.50</u>	<u>\$8,888,378.79</u>	<u>\$11,817,524.29</u>

75

**PCPS Activity Fund September**

Beginning Balance	\$8344.04
Deposits	\$349.00
Expenditures	\$1755.89
Ending Balance	\$6937.15

**Deposits**

Character Counts donation & water	\$349.00
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**Expenditures**

CK#			
789	9/08/15	Hinckley Springs water	\$48.39
790	9/28/15	Northwind Threads Spirit gear	\$1707.50

**PCPS Imprest Fund September**

Beginning Balance	\$1327.84
Deposits	\$172.16
Expenditures	\$305.00
Ending Balance	\$1195.00

**Deposits**

9/30/15     \$172.16

**Expenditures**

<u>CK#</u>	<u>ACCT#</u>	
635	10-1110-332-42	ILA
\$305.00		Schorn conf.

*Total request for reimbursement* \$305.00

## PCES Activity Fund August

Beginning Balance September 01, 2015	\$12901.30
Deposits September 2015	1342.50
Expenditures September 2015	1896.89
Ending Balance September 30, 2015	12346.91

### Deposits

09/02/15 – Hennepin Township Character Counts Donation	\$1200.00
09/16/15 – Soda	142.50

### Expenditures

09/10/15 - #1262 – Pepsi-Cola Soda for Staff Machine	\$185.64
09/10/15 - #1263 – PCJH Character Counts Donation	\$300.00
09/10/15 - #1264 – PCHS Character Counts Donation	\$300.00
09/10/15 - #1265 – PCPS Character Counts Donation	\$300.00
09/28/15 - #1266 – Northwind Threads Shirts	\$811.25

Total Expenditures	\$1896.89
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## PCES Imprest Fund Report September 2015

Beginning Balance September 01, 2015	\$751.20
Less September 2015 expenditures	625.00
Balance September 30, 2015	\$875.00
Request for reimbursement	\$625.00
Attain Maximum Balance	\$1,500.00

### Deposits

09/28/15 – Reimbursement from August	\$748.80
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### Expenditures

09/01/15 – Check# 3189	IASSW	\$320.00
	Brandy Baele - Medicaid	
09/15/15 – Check#3190	ILA	\$305.00
	Lori Mertel – Title II	

Total Expenditures	\$625.00
Request for reimbursement	\$625.00

**Putnam County High School  
General Ledger Report  
Financial Report  
September Report**

<b>From Date:</b>	9/1/2015
<b>To Date:</b>	9/30/2015

<b>From Acct:</b>	100
<b>To Account:</b>	595

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000100	Office	\$5,775.78	\$300.00	(\$86.64)	\$0.00	\$5,989.14	\$0.00	\$5,989.14
000102	Office Adjustment	\$0.03	\$0.00	\$0.00	\$0.00	\$0.03	\$0.00	\$0.03
000105	Adult Education	\$37.48	\$0.00	\$0.00	\$0.00	\$37.48	\$0.00	\$37.48
000110	Condolence	\$832.64	\$0.00	\$0.00	\$0.00	\$832.64	\$0.00	\$832.64
000120	Baseball	\$1,874.84	\$0.00	(\$285.37)	\$0.00	\$1,589.47	\$0.00	\$1,589.47
000125	Girl's Softball	\$415.23	\$0.00	\$0.00	\$0.00	\$415.23	\$0.00	\$415.23
000130	PC Enterprises	\$1,121.56	\$0.00	\$0.00	\$0.00	\$1,121.56	\$0.00	\$1,121.56
000135	Golf	\$17.82	\$1,800.00	(\$768.20)	\$0.00	\$1,049.62	\$0.00	\$1,049.62
000137	Girls Golf	\$152.69	\$0.00	\$0.00	\$0.00	\$152.69	\$0.00	\$152.69
000140	Scholastic Bowl	\$413.63	\$0.00	\$0.00	\$0.00	\$413.63	\$0.00	\$413.63
000150	Interact Club	\$2,620.24	\$0.00	\$0.00	\$0.00	\$2,620.24	\$0.00	\$2,620.24
000155	Art	\$688.52	\$50.00	\$0.00	\$0.00	\$738.52	\$0.00	\$738.52
000200	Athletic	\$954.23	\$0.00	(\$25.00)	\$0.00	\$929.23	\$0.00	\$929.23
000210	Cable Club	\$1,514.67	\$0.00	\$0.00	\$0.00	\$1,514.67	\$0.00	\$1,514.67
000220	Track	\$3,077.83	\$0.00	\$0.00	\$0.00	\$3,077.83	\$0.00	\$3,077.83
000300	Journalism	\$4,431.69	\$249.25	(\$3,618.82)	\$0.00	\$1,062.12	\$0.00	\$1,062.12
000310	Oldies Club	\$106.17	\$0.00	\$0.00	\$0.00	\$106.17	\$0.00	\$106.17
000320	Girl's Basketball	\$2,243.66	\$0.00	\$0.00	\$0.00	\$2,243.66	\$0.00	\$2,243.66
000325	Boy's Basketball	\$3,116.92	\$0.00	\$0.00	\$0.00	\$3,116.92	\$0.00	\$3,116.92
000330	Student Council	\$4,383.37	\$381.70	(\$566.25)	\$0.00	\$4,198.82	\$0.00	\$4,198.82
000340	N.H.S.	\$229.36	\$0.00	(\$216.91)	\$0.00	\$12.45	\$0.00	\$12.45
000345	Scholarship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000350	Landscaping	\$245.17	\$2.69	\$0.00	\$0.00	\$247.86	\$0.00	\$247.86
000360	FFA	\$1,193.18	\$0.00	\$0.00	\$0.00	\$1,193.18	\$0.00	\$1,193.18
000365	Greenhouse Project	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
000370	Cheerleading	\$1,545.54	\$1,453.48	(\$361.43)	\$0.00	\$2,637.59	\$0.00	\$2,637.59
000380	Panteras	\$1,733.94	\$836.00	(\$1,302.64)	\$0.00	\$1,267.30	\$0.00	\$1,267.30
000390	Media Club	\$1,351.02	\$0.00	\$0.00	\$0.00	\$1,351.02	\$0.00	\$1,351.02
000395	Computer Club	\$333.40	\$0.00	\$0.00	\$0.00	\$333.40	\$0.00	\$333.40
000400	Tournament Athletics	\$4,015.94	\$0.00	\$0.00	\$0.00	\$4,015.94	\$0.00	\$4,015.94
000410	Thespians	\$398.67	\$0.00	\$0.00	\$0.00	\$398.67	\$0.00	\$398.67
000420	Science Club	\$263.20	\$0.00	\$0.00	\$0.00	\$263.20	\$0.00	\$263.20
000425	Wrestling	\$5.00	\$0.00	\$0.00	\$0.00	\$5.00	\$0.00	\$5.00
000430	Music (Band)	\$1,198.69	\$0.00	(\$823.00)	\$0.00	\$375.69	\$0.00	\$375.69
000440	Music (Chorus)	\$22.19	\$0.00	\$0.00	\$0.00	\$22.19	\$0.00	\$22.19

**Putnam County High School  
General Ledger Report  
Financial Report  
September Report**

<b>From Date:</b> 9/1/2015
<b>To Date:</b> 9/30/2015

<b>From Acct:</b> 100
<b>To Account:</b> 595

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD Payable	Work Bal.
000500	Class of 2015	\$62.91	\$0.00	\$0.00	\$0.00	\$62.91	\$0.00	\$62.91
000505	Class of 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000510	Message Board	\$55.84	\$0.00	\$0.00	\$0.00	\$55.84	\$0.00	\$55.84
000515	Market Day	\$146.26	\$0.00	\$0.00	\$0.00	\$146.26	\$0.00	\$146.26
000520	Class of 2014	\$1,488.44	\$0.00	\$0.00	\$0.00	\$1,488.44	\$0.00	\$1,488.44
000530	Class of 2016	\$3,552.08	\$0.00	\$0.00	\$0.00	\$3,552.08	\$0.00	\$3,552.08
000540	Volleyball	\$1,095.19	\$1,637.35	(\$232.68)	\$0.00	\$2,499.86	\$0.00	\$2,499.86
000545	Class of 2017	\$2,620.22	\$0.00	\$0.00	\$0.00	\$2,620.22	\$0.00	\$2,620.22
000550	Class of 2009	\$445.18	\$0.00	\$0.00	\$0.00	\$445.18	\$0.00	\$445.18
000560	Class of 2010	(\$0.03)	\$0.00	\$0.00	\$0.00	(\$0.03)	\$0.00	(\$0.03)
000570	Class of 2012	\$990.43	\$0.00	\$0.00	\$0.00	\$990.43	\$0.00	\$990.43
000580	Class of 2011	\$1,987.60	\$0.00	\$0.00	\$0.00	\$1,987.60	\$0.00	\$1,987.60
000590	Class of 2013	\$2,588.20	\$0.00	\$0.00	\$0.00	\$2,588.20	\$0.00	\$2,588.20
000595	Class of 2018	\$1,022.26	\$404.45	(\$904.63)	\$0.00	\$522.08	\$0.00	\$522.08
<b>Group Total</b>		\$62,668.88	\$7,114.92	(\$9,191.57)	\$0.00	\$60,592.23	\$0.00	\$60,592.23
<b>Activity Accounts Grand Total</b>		\$62,668.88	\$7,114.92	(\$9,191.57)	\$0.00	\$60,592.23	\$0.00	\$60,592.23

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: \_\_\_\_\_ Date: \_\_/\_\_/\_\_  
Principal: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

**IMPREST REPORT**  
**PUTNAM COUNTY HIGH SCHOOL**  
 Sept. 2015  
 Bob Peterson, Principal

<b>Balance August 31, 2015</b>	<b>\$ 4,430.91</b>
<b>Replenishment Requested</b>	<b>\$ 1,569.09</b>
<b>Maximun Balance</b>	<b>\$ 6,000.00</b>
<b>September Expenditures</b>	<b>\$ 4,708.35</b>
<b>Balance as of September 30, 2015</b>	<b>\$ 1,291.65</b>
<b>Replenishment</b>	<b>\$ 4,708.35</b>
<b>Replenishment requested</b>	<b>\$ 2,834.49</b>

**Expense Breakdown**

LP High School	10-1501-640-2	Gilrs Golf Invite	\$200.00
<b>Oregon High School</b>	10-1501-640-2	Cross Country Meet	\$80.00
<b>Seneca High School</b>	10-1501-640-2	Cross Country Meet	\$125.00
<b>Sonanauk High School</b>	10-1501-640-2	Volleyball Invitational	\$225.00
<b>ILMEA</b>	10-1115-640-1	Chorus	\$40.00
<b>Mona's</b>		Tri-County Meeting	\$51.00
<b>Burea Valley High School</b>	10-1501-640-2	Cross Country Meet	\$135.00
<b>Larry Smith</b>		Registration Reimbursement	\$64.65
<b>TriCounty Conference</b>	10-1501-640-2	Conference Fees	\$300.00
<b>Hall High School</b>	10-1501-640-2	Freshman Volleyball Tourn	\$150.00
<b>Pontiac High School</b>	10-1501-640-2	Varsity Volleyball Tourn	\$160.00
<b>Peoria High School</b>	10-1501-640-2	Cross Country Meet	\$200.00
<b>Prairie Cat</b>		Library Conference	\$10.00
<b>Illinois Library Assoc.</b>		Library Conference	\$305.00
<b>Amboy High School</b>	10-1501-640-2	Cross Country Meet	\$150.00
<b>IVC High School</b>	10-1501-640-2	JV Volleyball Tourn.	\$125.00
<b>USPO</b>	10-2410-341-1	Transfer Student Records	\$6.70
<b>IHSSBCA</b>	10-1501-640-2	Scholastic Bowl	\$43.00
<b>ROE</b>		Mrs. Stewart Google Class	\$500.00
<b>Mendota High School</b>	10-1501-640-2	Ryder Cup Golf	\$180.00
<b>Windsor High School</b>	10-1501-319-2	Umpires	\$125.00
<b>Kewanee High School</b>	10-1501-640-2	Cross Country Meet	\$70.00
<b>Pontiac Elk Golf Course</b>	10-1501-640-2	Boys Golf Practice Round	\$66.00
<b>Deb Lane</b>	10-1501-319-2	Volleyball Official	\$90.00
<b>Darrell Jackson</b>	10-1501-319-2	Volleyball Official	\$90.00
<b>USPO</b>	10-2410-341-1	3 rolls stamps	\$147.00

<b>Pontiac Elks Country Club</b>	10-1501-640-2	Golf Tri-County Tourn	\$180.00
<b>Rock Island Reg Off of Educ.</b>	10-1113-332-2	Google training	\$375.00
<b>Peoria Hieights High School</b>	10-1501-640-2	Cross Country Meet	\$150.00
<b>Byron High School</b>	10-1501-640-2	Volleyball Tournament	\$175.00
<b>Ed Derix</b>	10-1501-319-2	Volleyball Official	\$65.00
<b>John Defreitas</b>	10-1501-319-2	Volleyball Official	\$65.00
<b>LEASE</b>	10-1220-411-11	Life Skills conference	\$60.00

Putnam County Junior High School  
Imprest Fund  
September, 2015  
Account #010-146

Beginning Balance	\$ 878.36
Replenishment Request	<u>1,921.64</u>
Attain Maximum Balance	\$ 2,800.00
Less Expenditures	<u>\$ 1,525.00</u>
Balance	\$ 1,275.00
Replenishment Request	<u>\$ 1,525.00</u>
Attain Maximum Balance	\$ 2,800.00

<u>Check</u>	<u>Date</u>	<u>To Whom</u>	<u>Account #</u>	<u>Reason</u>	<u>Amount</u>
5540	09/02	Rich Fulkerson	10-1501-319-3	official	50.00
5541	09/02	Wayne Czyz	10-1501-319-3	official	50.00
5542	09/03	Keith Dickinson	10-1501-319-3	official	50.00
5543	09/03	Ed Derix	10-1501-319-3	official	50.00
5544	09/03	Dan Wiczorek	10-1501-319-3	official	50.00
5545	09/03	Kevin Schultz	10-1501-319-3	official	50.00
5546	09/09	Jarod Hippen	10-1501-319-3	official	50.00
5547	09/09	Dave Lechner	10-1501-319-3	official	50.00
5548	09/12	Keith Dickinson	10-1501-319-3	official	100.00
5549	09/12	Ed Derix	10-1501-319-3	official	100.00
5550	VOID				
5551	VOID				
5552	09/14	IJAS	Science Fair Dues		75.00
5553	09/14	Keith Dickinson	10-1501-319-3	official	50.00
5554	09/14	Rick Michael	10-1501-319-3	official	50.00
5555	09/14	Little Tri County	10-2410-640-1	dues	100.00
5556	09/14	Wayne Czyz	10-1501-319-3	official	50.00
5557	09/14	Scott Schennum	10-1501-319-3	official	50.00
5558	09/15	Mandy Ciucci	10-1501-640-3	golf fees	10.00
5559	09/19	Jim Knauff	10-1501-319-3	official	100.00
5560	09/19	Chuck Deisbech	10-1501-319-3	official	100.00
5561	VOID				
5562	VOID				
5563	09/21	Jim Knauf	10-1501-319-3	official	50.00
5564	09/21	John Deisbeck	10-1501-319-3	official	50.00
5565	09/21	Ed Derix	10-1501-319-3	official	60.00
5566	09/28	John Defraitis	10-1501-319-3	official	60.00
5567	09/29	Pete Heiden	10-1501-319-3	official	60.00
5568	09/29	Rick Michael	10-1501-319-3	official	60.00

expenditures	1,525.00
Replenishment request	1,525.00

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Michael Olson, Principal

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Sandra A. Troglio, Secretary

Putnam County Junior High School  
 PCJH Cheerleading  
 September, 2015  
 Account #138-258

Beginning Balance	\$	154.52
Transfers In		<u>00.00</u>
Subtotal		154.52
Voided ck 301		29.02
Less Expenditures		<u>00.00</u>
Balance		183.54

<u>Check#</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
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\_\_\_\_\_  
 Michael Olson, Principal

\_\_\_\_\_  
 Sandra A. Troglia, Secretary

Putnam County Junior High School  
 PCJH Girls Athletic Fund  
 September, 2015  
 Account #010-707

Beginning Balance	\$ 9,564.17
Transfers In	<u>380.00</u>
Subtotal	9,944.17
Less Expenditures	<u>1,100.00</u>
Balance	8,844.17

<u>Check #</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
611	09/05	Rich Fulkerson	Official	250.00
612	09/05	Keith Dickinson	Official	300.00
613	09/05	Ed Derix	Official	300.00
614	09/05	Kevin Zook	Official	250.00

\_\_\_\_\_  
 Michael Olson, Principal

\_\_\_\_\_  
 Sandra A. Troglia, Secretary

Putnam County Junior High School  
Puma Crew  
September, 2015  
Account #010-561

Beginning Balance	\$ 1,029.24
Transfers In	<u>00.00</u>
Subtotal	1,029.24
Less Expenditures	<u>00.00</u>
Balance	\$1,029.24

<u>Check #</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
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Michael Olson, Principal

Cortny Hannon, Advisor

Putnam County Junior High School  
 PCJH Staff Soda  
 September, 2015  
 Account #010-650

Beginning Balance	\$ 3,606.13
Transfers In	<u>00.00</u>
Subtotal	3,606.13
Less Expenditures	<u>139.30</u>
Balance	3,466.83

<u>Check #</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
1391	09/10	The water store	water	17.78
1392	09/18	Jes Lenkaitis	raffle basket	84.32
Checks				37.20

\_\_\_\_\_  
 Michael Olson, Principal

\_\_\_\_\_  
 Sandra A. Troglio, Secretary

Putnam County Junior High School  
 Student Council  
 September, 2015  
 Account #138-096

Beginning Balance	\$536.92
Transfers In	_____
Subtotal	
Less Expenditures	<u>357.47</u>
Balance	\$179.45

<u>Check</u>	<u>Date</u>	<u>To Whom</u>	<u>Reason</u>	<u>Amount</u>
976	9-30	Positive Promotions	Red Ribbon Week materials	\$357.47

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Mike Olson, Principal

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Amy Carboni, Sponsor

Putnam County Junior High School  
 PCJH Activity Fund  
 Serptember, 2015

<u>Account name &amp; #</u>	<u>Beginning Bal</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Ending Bal.</u>
PCJH Cheerleading 138-258	\$ 154.52	29.02	00.00	\$ 183.54
PCJH Girls Athletic 010-707	9,564.17	380.00	1,100.00	8,844.17
PCJH Puma Crew 010-561	1,029.24	00.00	00.00	1,029.24
Staff Soda 010-650	3,606.13	00.00	139.30	3,466.83
PCJH Student Council 138-096	536.92	00.00	357.47	179.45

\_\_\_\_\_  
 Michael Olson, Principal

\_\_\_\_\_  
 Sandra A. Troglgio, Secretary

Putnam County Comm. Unit School Dist. #535  
Treasurers Report September 30, 2015

<b>PAGE 1 OF 2</b>	<b>EDUCATION</b>	<b>O/M</b>	<b>TRANSPORT</b>	<b>IMRF</b>	<b>C/P</b>	<b>W/C</b>	<b>TORT</b>	<b>L/S</b>	<b>TOTALS</b>
<b>Cash/Invest. Begin Month</b>	\$6,088,351.00	\$1,478,401.61	\$152,254.96	\$399,446.79	\$0.00	\$2,167,345.18	\$136,150.32	\$399,160.96	\$10,821,110.82
<b>Receipts</b>	\$1,279,292.45	\$217,983.39	\$128,115.61	\$67,212.20	\$0.00	\$22,284.73	\$124,666.52	\$21,926.66	\$1,861,481.56
<b>Disbursements</b>	\$720,026.46	\$76,760.56	\$24,026.58	\$27,696.33	\$0.00	\$0.00	\$16,558.16	\$0.00	\$865,068.09
<b>Cash/Invest. End Month</b>	\$6,647,616.99	\$1,619,624.44	\$256,343.99	\$438,962.66	\$0.00	\$2,189,629.91	\$244,258.68	\$421,087.62	\$11,817,524.29
<b>CASH IN BANKS</b>									
<b>Granville National Bank</b>	\$220,393.62	\$20,196.21	\$2,054.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$242,644.05
<b>First State Bank</b>	\$61,721.81	\$78,946.94	\$41,000.00	\$100,059.71	\$0.00	\$0.00	\$20,455.25	(\$116,467.15)	\$185,716.56
<b>North Central Bank</b>		\$46,317.70							\$46,317.70
<b>Total Cash in Banks</b>	\$282,115.43	\$145,460.85	\$43,054.22	\$100,059.71	\$0.00	\$0.00	\$20,455.25	(\$116,467.15)	\$474,678.31
<b>MONEY MARKET ACCTS.</b>									
<b>Granville National Bank</b>									\$0.00
<b>Rate 0.00%</b>									
<b>First State Bank</b>	\$1,174,510.82	\$174,869.67	\$83,724.72	\$142,942.53	\$0.00	\$40,973.20	\$107,928.72	\$219,315.66	\$1,944,265.32
<b>Rate 0.30%</b>									
<b>North Central Bank</b>	\$4,921,172.66	\$1,295,681.26	\$129,565.05	\$195,960.42	\$0.00	\$885,135.92	\$115,874.71	\$318,239.11	\$7,861,629.13
<b>Rate 0.30%</b>									
<b>Eureka Savings</b>	\$253,259.71								\$253,259.71
<b>Rate 0.35%</b>									
<b>Peru Federal Savings</b>	\$0.00								\$0.00
<b>Rate 0.00%</b>									
<b>USBank</b>	\$2,758.37								\$2,758.37
<b>Total Money Market Accts.</b>	\$6,351,701.56	\$1,470,550.93	\$213,289.77	\$338,902.95	\$0.00	\$926,109.12	\$223,803.43	\$537,554.77	\$10,061,912.53

Putnam County Comm. Unit School Dist. #535  
Treasurers Report September 30, 2015

PAGE 2 OF 2	EDUCATION	O/M	TRANSPORT	IMRF	C/P	W/C	TORT	L/S	TOTALS
<b>C/D INVESTMENTS</b>									
<b>Granville National Bank</b>									
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
<b>First State Bank</b>									
33595 11/17/15 0.41%						\$209,078.85			\$209,078.85
34105 05/13/16 0.37%						\$718,400.55			\$718,400.55
									\$0.00
									\$0.00
									\$0.00
<b>North Central Bank</b>									
40413 03/05/16 0.35%						\$336,041.39			\$336,041.39
									\$0.00
									\$0.00
									\$0.00
									\$0.00
<b>Auditor Adjustments</b>									
<b>Tree Fund</b>		\$3,612.66							\$3,612.66
<b>Assets</b>	\$13,800.00								\$13,800.00
<b>Adjustments</b>									\$0.00
<b>Liabilities</b>									\$0.00
<b>TOTAL CASH &amp; INVESTMEN</b>	\$6,647,616.99	\$1,619,624.44	\$256,343.99	\$438,962.66	\$0.00	\$2,189,629.91	\$244,258.68	\$421,087.62	\$11,817,524.29

CERTIFIED CORRECT

*Alex F. Rolando*

09/30/15



*Where all students will learn and succeed, and all means ALL*

## **Putnam County Junior High School**

Michael Olson, Principal  
[olsonm@pcschoools535.org](mailto:olsonm@pcschoools535.org)

13183 N 350th Avenue  
McNabb, IL 61335

Phone-815-882-2800 opt. 3

Fax-815-882-2299

### **PCJH Principal's Board Report October 19, 2015**

#### **Enrollment:**

6th Grade- 54 (+/-0) with 1 anticipated to enroll next week, and we did lose a student and had a new enrollment

7th Grade- 65 (+/-0)

8th Grade- 66 (+/-0)

Total= 185 (+/-0) from September

#### **Student Activities**

##### **Boys Baseball**

- Congratulations to the PCJH Baseball Team and Coach Sale and Coach McManus on their Regional Championship!

##### **Girls Basketball**

- Our 6th, 7th, & 8th Grade Girls Basketball Teams are all under way and are playing hard and representing PCJH very well. We have 22 6th Graders, 14 7th Graders, and 7 8th Graders. Good luck on the rest of their season

##### **Boys Basketball**

- 7th & 8th Grade Boys basketball will officially begin on Monday October 19th and we anticipate good numbers with 12-14 7th Graders and 12 8th Graders.

##### **Band/Chorus**

- Our 6th Grade Band/7&8th Grade Band and Chorus along with the High School held their annual spaghetti dinner and concert on Friday October 9th. Good Job to Ms. Schlatweiler and her students for a great concert.

### Congressmen Kinzinger

- On October 14th- US Representative Adam Kinzinger came to PCJH and spoke with our students. He spoke about public service, being a good citizen, and setting goals. This was a great speaker and nice to show our school off.

### After School Activities

- The Jr. High has started the After School Activities. This is one of the largest student activities throughout the year under the direction of Mrs. Both, with the help of many other staff members. This a great outlet for students to get extra homework help, social interaction, and a connection to their classmates and school.

### Anti-Bullying Club

- Mr. Sienza donates his own time and has continued an Anti-Bullying Club that meets 2-3 times a month to plan and coordinate activities and programs to help students here at PCJH to get along, share school pride, and be respectful of each other and our school. A few examples of the activities are a schedule for students to hold and open doors for other Jr, High students and welcome them to school, and they are selling bracelets to show support for treating people with respect.
- One great example that Kris Sienza has coordinated is an assembly with a special guest. The students know we are having an assembly but not a guest speaker- here is a link for it: <https://www.youtube.com/watch?v=PIHtuKc3Gjg>

## Assessments

### Map

- We have completed our Fall MAP Assessments and the results are attached. These scores will help dictate student placement, specific intervention areas to focus on, and general curriculum improvements or areas of focus. As we move into Winter and Spring we will have more data to show student growth and areas for improvement.

### Rti

- We have set a schedule for Rti meeting every 2 weeks to discuss specific student needs and Kris Sienza is working very hard to complete the Rti Binder for PCJH that has specific discussion roles and rules, specific timelines for data collection ( Universal Screening, Assessments, and Progress Monitoring), and the best practices in student interventions focused on specific areas of weaknesses for students. When the team Rti Team meets and finalizes the handbook, I will share.

## Professional Development

### Illinois Reading Conference

- Cortny Hannon, Jennifer Ibarra, and Kristin Erickson attended the Illinois Reading Conference. They all enjoyed the conference, will share with the staff at a later PD day, and brought back new ideas to increase our Language Arts Education at PCJH

### 2:05 Dismissals

- Our 2:05 dismissal for Oct. 7th we spent it with a brief presentation and discussion on the ISBE Focus Monitoring that will take place in our district. We also briefly planned some future rti dates and conducted an IEP.

### October 9th ROE Institute Day

- The district attended the ROE workshops on Institute day and many of the staff came back and reported that they had a worthwhile time and learned new ideas.

### Curriculum

**-One thing I want to start doing is to highlight different content areas each month and show some of the great things going on at PCJH**

#### Engineering/Tower Building in Science

- The past few weeks our Science program has been meeting some of the New Illinois Learning Standards for Science with a few hands on, inquiry based problems to collaborate and solve. A few examples of this are the towers built in Mr. Slingsby's Science to hold sand and withstand an earthquake machine. In Engineering Mrs. Dudek had them build a container with a parachute to protect an egg dropped from different heights.
- 

### Evaluations

- I have completed the first rounds of classroom observations of the non-tenured teachers as part of their evaluation process. The goal is always to focus on communication to help improve instruction and teaching for student learning.

### Representative Adam Kinzinger's Visit to PCJH



**Egg Drop In Engineering**



# MAP Assessment Comparative Data - PCJH

<u>6th Grade</u>	<u>Fall</u> <u>Math</u>	<u>Fall</u> <u>Reading</u>	<u>Winter</u> <u>Math</u>
Average RIT Score	215.6	214.4	
National Norm for Grade Level RIT	217.6	211	
# Students At or Above Norm	25	36	
% of Students At or Above Norm	48%	77%	

<u>7th Grade</u>	<u>Math</u>	<u>Reading</u>	<u>Math</u>
Average RIT Score	216.6	214.5	
National Norm for Grade Level RIT	222.6	214.4	
# of Students At or Above Norm	24	28	
% of Students At or Above Norm	38%	45%	

<u>8th Grade</u>	<u>Math</u>	<u>Reading</u>	<u>Math</u>
Average RIT Score	226.2	218.9	
National Norm for Grade Level RIT	226.3	217.2	
# of Students At or Above Norm	38	40	
% of Students At or Above Norm	58%	63%	

<u>% of Students by Level</u>	<u>Math</u>	<u>Reading</u>	<u>Math</u>
<b>6th Grade</b>	High=10%	High=21%	High=%
	High Avg.=25%	High Avg.=40%	High Avg.=%
	Average=31%	Average=15%	Average=%
	Low Avg.=13%	Low Avg.=13%	Low Avg.=%
	Low=21%	Low=11%	Low=%
% Average or Above in Grade Level	66%	76%	

<u>% of Students by Level</u>	<u>Math</u>	<u>Reading</u>	<u>Math</u>
<b>7th Grade</b>	High=6%	High=10%	High=%
	High Avg.=17%	High Avg.=29%	High Avg.=%
	Average=22%	Average=31%	Average=%
	Low Avg.=27%	Low Avg.=21%	Low Avg.=%
	Low=27%	Low=10%	Low=%
% Average or Above in Grade Level	45%	70%	

<u>% of Students by Level</u>	<u>Math</u>	<u>Reading</u>	<u>Math</u>
<b>8th Grade</b>	High=12%	High=21%	High=%
	High Avg.=28%	High Avg.=32%	High Avg.=%
	Average=29%	Average=19%	Average=%
	Low Avg.=15%	Low Avg.=14%	Low Avg.=%
	Low=15%	Low=14%	Low=%
% Average or Above in Grade Level	69%	72%	

# 2015-2016

**Winter**  
**Reading**

**Spring**  
**Math**

**Spring**  
**Reading**

**Reading**

**Math**

**Reading**

**Reading**

**Math**

**Reading**

**Reading**

**Math**

**Reading**

High=%

High=%

High=%

High Avg.=%

High Avg.=%

High Avg.=%

Average=%

Average=%

Average=%

Low Avg.=%

Low Avg.=%

Low Avg.=%

Low=%

Low=%

Low=%

**Reading**

**Math**

**Reading**

High=%

High=%

High=%

High Avg.=%

High Avg.=%

High Avg.=%

Average=%

Average=%

Average=%

Low Avg.=%

Low Avg.=%

Low Avg.=%

Low=%

Low=%

Low=%

**Reading**

**Math**

**Reading**

High=%

High=%

High=%

High Avg.=%

High Avg.=%

High Avg.=%

Average=%

Average=%

Average=%

Low Avg.=%

Low Avg.=%

Low Avg.=%

Low=%

Low=%

Low=%

## **Putnam County High School**

### **School Board Report**

**October 15, 2015**

#### **Fall Benchmarking Information – MAP Testing**

We have finished up the first round of the MAP testing process. We will be conducting the winter benchmarking MAP testing prior to the winter break. The initial round of information has been provided as attachments. The initial look at each category per grade level shows an overall high number of students at or above the norm for scores. This speaks well to our curriculum development over the past few years. You will notice that I don't have scores for the seniors posted on the report. For some reason, I have been unable to access the high school MAP data. I contacted Megan Goetz to work on the issue so hopefully it gets resolved soon. However, I had to log in under Mrs. Davis to access the information presented. The seniors' reports are all over the place compared to the other three grade levels. I will have to crunch the numbers and provide those at a later date as the deadline to submit materials is drawing near.

It will be very interesting to see how the scores look once we complete our winter benchmarking. This will be the first initial look at student growth for this year. Once the sessions are completed, we will be able to generate the necessary reports and move forward with the data analysis component. This will tie directly into both curricular planning and our Response to Intervention programming. This will have us starting new data trend lines from this assessment that will be used to track historical growth across grades 3-12.

#### **Chrome Book Initiative Update**

The Chrome Book initiative has gone very smooth at the high school. As you know, we had some issues with the MAP testing due to our web filters inability to handle the amount of traffic being requested. I wanted to update the school board that the new Barracuda web filter that was approved for purchase has been installed. The connectivity and processing speeds have increased dramatically. We no longer are hearing concerns of slow internet speeds like we did before. Mr. Newsome has returned to duties and it is great to have him back in action. I wanted to thank him for his time spent preparing Mrs. Veronda to help trouble shoot some issues that might have and did come up during his absence. Also, I wanted to thank Mrs. Veronda for her efforts in helping keep things going during that time. We did not have to utilize the services of Mr. Karlosky very much during Mr. Newsome's recovery. Lastly, the other good news is the rate of screens being damaged has significantly dropped over the last month. Once students heard that it was an "X" amount of dollars out of their pocket to pay for the damage and "X" amount if they had insurance purchased.

## **Athletic Updates**

The girls' 5<sup>th</sup> and 6<sup>th</sup> grade basketball teams are winding down their season. The 7<sup>th</sup> and 8<sup>th</sup> grade girls' basketball season will be starting their LTC Tournament the week of November 9<sup>th</sup>. The 7<sup>th</sup> grade girls will be starting regional play on Saturday, November 21<sup>st</sup> and 8<sup>th</sup> grade begins the following week on November 28<sup>th</sup>

The 7<sup>th</sup> and 8<sup>th</sup> grade boys' basketball season begins with their first practice on Monday, October 20<sup>th</sup>. The 5<sup>th</sup> and 6<sup>th</sup> grade boys' basketball season will start practices at the end of this month. Their season will run for the months of November and December.

At the high school level, the boys and girls golf teams finished up some very successful seasons. Both groups were very competitive all season in their various dual meets and small tournaments. Putnam County High School was honored to host both the Boys' and Girls' IHSA Regional at Edgewood Park Golf Club. The boys' regional was held on Tuesday, October 6<sup>th</sup> and we had beautiful weather. Sophomore Caleb Dzierzynski advanced to the Byron Sectional and also placed in the top 10 in the meet. Caleb competed at Byron on Monday, October 12<sup>th</sup>. He, along with most golfers, battled an extremely windy day. He gave a great effort and just missed going to the state finals by only two strokes.

The high school girls' regional was held on Wednesday, October 7<sup>th</sup>. Again, we had great weather conditions that day. Our girls competed well against some much larger schools. We had two girls advance to the St. Bede Sectional at Spring Creek. Senior Lauren Bauer and Sophomore Olivia Holmes both qualified. They both competed on Monday, October 12<sup>th</sup>. Overall, they both had great days considering they were on a tough course on a very windy day. Unfortunately, their scores fell just short of advancing to the state finals.

Cross country season is also coming to the final stretch run. The teams have a couple meets left as they prepare for the Regionals on Saturday, October 24<sup>th</sup>. Good luck to all.

Lastly, the high school volleyball season is also winding down. We are hosting our second JV tournament this weekend on Saturday, October 17<sup>th</sup> with six matches scheduled that day. This past week our varsity team has been competing in the Tri-County Conference tourney held at Marquette. We came in as the #2 seed and won a nail bitter last night (10.14.15) against Peoria Christian to advance to the TCC Tournament Title game Saturday, October 17<sup>th</sup> at 7:00 in Marquette versus #1 seeded Roanoke-Benson. They have one more week of regular season games. Regional play begins for us on Tuesday, October 27<sup>th</sup> as they head to the Farmington Regional which is west of Peoria. Good luck to everyone as the fall season nears the end.

## **End of First Quarter**

It is really hard to believe that the first grading period is over. The students have settled into their routines and things are running quite smooth. Overall, the students have been doing

very well. I don't want to jinx anything but the number of disciplinary issues have been fairly low and mostly minor in detail. There have been a couple tough instances to investigate and handle according to our policies. The staff at the high school have been supportive during my transition. I have been handling quite a few procedural issues that need to be tightened up. Final grades are due at the end of the day on October 19<sup>th</sup> and reports will be run and shared during Parent-Teacher Conferences at the end of next week. I have started the formal observation process with the non-tenured staff. Again, my goal is to get the first round of evaluations completed prior to winter break. Overall, it appears to be a strong start to another great year.

# MAP Assessment Comparative Data - PCHS

2015-2016

<b>9th Grade (61)</b>				
	<u>Math</u>	<u>Reading</u>	<u>Math</u>	<u>Reading</u>
Average RIT Score	232.8	223.8		
National Norm for Grade Level RIT				
# Students At or Above Norm	48	47		
% of Students At or Above Norm	79%%	77%		
<b>10th Grade (63)</b>				
	<u>Math</u>	<u>Reading</u>	<u>Math</u>	<u>Reading</u>
Average RIT Score	235.2	223.5		
National Norm for Grade Level RIT				
# of Students At or Above Norm	47	48		
% of Students At or Above Norm	75%	77%		
<b>11th Grade (62)</b>				
	<u>Math</u>	<u>Reading</u>	<u>Math</u>	<u>Reading</u>
Average RIT Score	242.6	229.1		
National Norm for Grade Level RIT				
# of Students At or Above Norm	51	48		
% of Students At or Above Norm	82%	79%		
<b>12th Grade (61)</b>				
	<u>Math</u>	<u>Reading</u>	<u>Math</u>	<u>Reading</u>
Average RIT Score	233.9	222.5		
National Norm for Grade Level RIT				
# of Students At or Above Norm				
% of Students At or Above Norm				
<b>% of Students by Level</b>				
<b>9th Grade</b>	<u>Math</u>	<u>Reading</u>	<u>Math</u>	<u>Reading</u>
61 - Fall	High=10% High Avg.=41% Average=28% Low Avg.=11% Low=10%	High=15% High Avg.=36% Average=26% Low Avg.=20% Low=3%	High=% High Avg.=% Average=% Low Avg.=% Low=%	High=% High Avg.=% Average=% Low Avg.=% Low=%
% Average or Above in Grade Level	79%	77%		
<b>% of Students by Level</b>				
<b>10th Grade</b>	<u>Math</u>	<u>Reading</u>	<u>Math</u>	<u>Reading</u>
63 - Fall	High=8% High Avg.=38% Average=29% Low Avg.=14% Low=11%	High=13% High Avg.=37% Average=27% Low Avg.=17% Low=6%	High=% High Avg.=% Average=% Low Avg.=% Low=%	High=% High Avg.=% Average=% Low Avg.=% Low=%
% Average or Above in Grade Level	75%	77%		
<b>% of Students by Level</b>				
<b>11th Grade</b>	<u>Math</u>	<u>Reading</u>	<u>Math</u>	<u>Reading</u>
62 - Fall	High=24% High Avg.=42% Average=16% Low Avg.=5% Low=0%	High=18% High Avg.=43% Average=18% Low Avg.=7% Low=2%	High=% High Avg.=% Average=% Low Avg.=% Low=%	High=% High Avg.=% Average=% Low Avg.=% Low=%
% Average or Above in Grade Level	82%%	79%		
<b>% of Students by Level</b>				
	<u>Math</u>	<u>Reading</u>	<u>Math</u>	<u>Reading</u>

**12th Grade**  
61 - Fall

High=  
High Avg.=  
Average=  
Low Avg.=  
Low=

High=  
High Avg.=  
Average=  
Low Avg.=  
Low=

High=%  
High Avg.=%  
Average=%  
Low Avg.=%  
Low=%

High=%  
High Avg.=%  
Average=%  
Low Avg.=%  
Low=%

% Average or Above in Grade Level

---

**6**



**Math**

**Reading**



**Math**

**Reading**



**Math**

**Reading**



**Math**

**Reading**



**Math**

**Reading**

High=%

High=%

High Avg.=%

High Avg.=%

Average=%

Average=%

Low Avg.=%

Low Avg.=%

Low=%

Low=%



**Math**

**Reading**

High=%

High=%

High Avg.=%

High Avg.=%

Average=%

Average=%

Low Avg.=%

Low Avg.=%

Low=%

Low=%



**Math**

**Reading**

High=%

High=%

High Avg.=%

High Avg.=%

Average=%

Average=%

Low Avg.=%

Low Avg.=%

Low=%

Low=%



**Math**

**Reading**

High=%  
High Avg.=%  
Average=%  
Low Avg.=%  
Low=%

High=%  
High Avg.=%  
Average=%  
Low Avg.=%  
Low=%





# Putnam County Elementary School

OCTOBER 2015 BOARD REPORT

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## **Enrollment**

3<sup>rd</sup> Grade = 66 students, with class sizes of 22, 22, and 22 students.

4<sup>th</sup> Grade = 58 students, with class sizes of 19, 19, and 20 students.

5<sup>th</sup> Grade = 67 students, with class sizes of 22, 22, and 23 students.

PCES Total Enrollment = 191 students (+2 from last month)

## **Student Activities**

- 4<sup>th</sup> Grade students participated in a walking field trip to visit 3 historical sites in Hennepin. Students visited the Putnam County Courthouse/9-1-1 facility, The Pulsifer House, and the Agriculture Museum. Students enjoyed a short presentation at each of these locations.
- Mrs. Boudreau hosted the first Bluestem book club event of the school year for 4<sup>th</sup> and 5<sup>th</sup> grade students and their families. This month's book was, *Little Dog, Lost* by Marion Dane Bauer. The activity for the evening was to create a poster to represent the one word they felt described the book. While working on their posters and enjoying a snack, students engaged in discussion about the book.
- As a part of Fire Prevention Week, the Hennepin Fire Department conducted their annual fire drill. All teachers and students evacuated the building in under one minute. After the fire drill, the firemen spoke to students about fire safety in their home. Students were invited to participate in a contest in which they had to draw an escape route from their house in the event of a fire. Drawings will be submitted to the Hennepin Fire Department. First place winner will receive a ride to school in a fire truck while first and second runner-up will receive a gift certificate for a Casey's pizza and Subway.

## **Assessment**

- All PCES students completed fall benchmarking using the MAP assessment tool. Please see the chart below for data results.

<b><u>MAP Assessment Comparative Data - PCES</u></b>		
	<b>Fall</b>	<b>Fall</b>
<b><u>3rd Grade</u></b>	<b><u>Math</u></b>	<b><u>Reading</u></b>
Average RIT Score	191	192.7
National Norm for Grade Level RIT	190.4	188.3
# Students At or Above Norm	38	46
% of Students At or Above Norm	59%	71%
<b><u>4th Grade</u></b>	<b><u>Math</u></b>	<b><u>Reading</u></b>
Average RIT Score	203.3	204.2
National Norm for Grade Level RIT	201.9	198.2
# of Students At or Above Norm	32	41
% of Students At or Above Norm	57%	73%
<b><u>5th Grade</u></b>	<b><u>Math</u></b>	<b><u>Reading</u></b>
Average RIT Score	211.4	208.9
National Norm for Grade Level RIT	211.4	205.7
# of Students At or Above Norm	36	45
% of Students At or Above Norm	57%	70%
<b>% of Students by Level</b>	<b><u>Math</u></b>	<b><u>Reading</u></b>
<b>3rd Grade</b>	High=10%	High= 31%
	High Avg.=42%	High Avg.= 32%
	Average=20%	Average= 21%
	Low Avg.=14%	Low Avg.= 1%
	Low=14%	Low= 15%
% Average or Above in Grade Level	72%	84%

<b>% of Students by Level</b>	<b><u>Math</u></b>	<b><u>Reading</u></b>
<b>4th Grade</b>	High= 16%	High= 18%
	High Avg.= 23%	High Avg.=38%
	Average= 34%	Average= 29%
	Low Avg.=16%	Low Avg.=14%
	Low= 11%	Low= 1%
% Average or Above in Grade Level	73%	85%
<b>% of Students by Level</b>	<b><u>Math</u></b>	<b><u>Reading</u></b>
<b>5th Grade</b>	High= 14%	High= 16%
	High Avg.= 32%	High Avg.= 39%
	Average= 21%	Average= 20%
	Low Avg.= 14%	Low Avg.= 13%
	Low= 19%	Low= 13%
% Average or Above in Grade Level	67%	75%

### **Response to Intervention**

- The PCES staff has been making great strides with the implementation of RtI. Students at all three grade levels have been assessed and those students requiring interventions have been appropriately placed in a tier II or tier III intervention group. Interventions are being provided in the areas of both reading and math 5 days a week. Those students in tier II and tier III are being progress monitored accordingly, and progress will be evaluated every 6 weeks throughout the school year. Current RtI goals include expanding the intervention library and utilizing data for classroom instruction.

## 4<sup>th</sup> Grade Field Trip



## Bluestem Book club



## Fire Prevention Week



# October Board Report

PRINCIPAL: RONDA CROSS

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## PCPS Enrollment

Here are the current enrollment numbers for PCPS:

PreK – 79

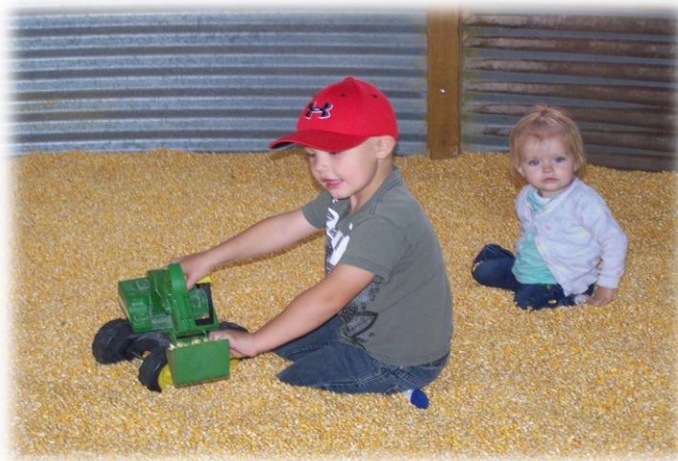
K – 59

1<sup>st</sup> – 47

2<sup>nd</sup> - 52

## Field Trips

It's been so nice to send students on field trips so early in the school year. This past month Kindergarten and Preschool have gone to visit Boggio's Orchard here in Granville. Students were transported by free buses from Johannes Bus Company too. Students learned about produce, growing things, picking pumpkins, animals and so much more. We feel very fortunate to have Boggio's Orchard in our "backyard".



## AIMSweb Assessment

We conducted our AIMSweb assessments for K-2<sup>nd</sup> grade in September. Those results are attached to this report.

## RtI Progress

We will conduct our next RtI Data team meeting on November 4<sup>th</sup> where students can move in and out of Tier I, II or III and change interventions. This whole process has been running smoothly with the assistance of our decision rules, expectations chart, RtI coach and teachers being prepared. I am very pleased to share with my colleagues about the great things that are happening with RtI in our building.

## Student of the Week

We have started something new this year to recognize and further encourage/reinforce positive behavior using the 6 pillars of Character Counts and our PAWS behavior system. One of those “reinforcers” is a Friday “Student of the Week” recognized on the morning announcements for their positive behavior at school. Students also receive a personalized certificate, picture for the wall of fame and a “high five” trophy. I will be sharing those students with you each month as well so you can get to know a few more of our outstanding students!



Jonathan Avila

Awarded by Mrs. Ladage for all 6 Pillars



Brooklyn Gorski

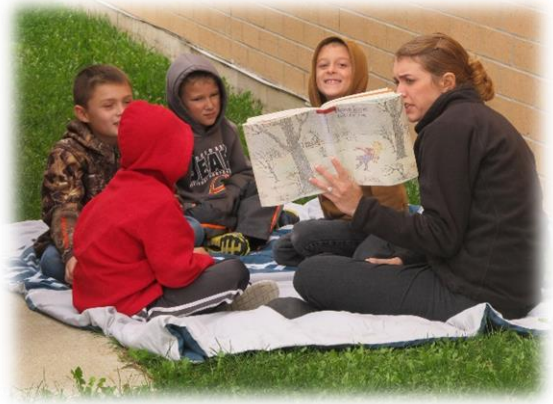
Awarded by Mrs. Edens for the “Caring” Pillar

## Rosie the Reading Bookworm

This year we are motivating ourselves with a read aloud challenge at PCPS. Students have been given the objective of keeping track of their read alouds...all the way up to 5,000. Each time they read aloud 25 times they get a “circle” for the body of Rosie in the hallway. Once students reach 50 read alouds in their class they will get to have Rosie’s Bookworm Trophy visit their class until the next class earns it! If students reach their goal by May 15<sup>th</sup> we will have a reading celebration in the spring. I’m pretty confident in their skills! ☺

We kicked the event off on October 5<sup>th</sup> in the gym with a short presentation of what the program details are (Some think we can’t possibly reach 5,000 read alouds this year). Then we did a Stop, Drop and Read with the students, faculty, staff and high school helpers. Students had a fantastic time...and so did the faculty and staff!

Here are some pictures of the assembly and Stop, Drop and Read...



**2nd Grade**

2012-13

**Curr. Base Measurement****M-Concepts & Application**

	Fall	Winter	Spring		Fall	Winter	Spring
Tier 3:	6%	6%	6%	Tier 3:	2%	9%	9%
Tier 2:	30%	32%	32%	Tier 2:	29%	17%	37%
Tier 1:	64%	62%	62%	Tier 1:	69%	74%	54%

**Math-Computation**

	Fall	Winter	Spring
Tier 3:	22%	14%	12%
Tier 2:	25%	38%	9%
Tier 1:	53%	48%	78%

**1st Grade****CurrBaseMeas-Fluency****Math-Computation**

	Fall	Winter	Spring		Fall	Winter	Spring
Tier 3:	5%	2%	2%	Tier 3:	16%	14%	6%
Tier 2:	35%	9%	15%	Tier 2:	17%	45%	19%
Tier 1:	60%	89%	83%	Tier 1:	67%	41%	75%

**Kindergarten****Letter/Name/Fluen.****Phon. Segmentation**

	Fall	Winter	Spring		Winter	Spring
Tier 3:	12%	5%	5%	Tier 3:	2%	9%
Tier 2:	26%	12%	15%	Tier 2:	2%	25%
Tier 1:	62%	83%	80%	Tier 1:	96%	66%

**Letter/Sound/Fluency****Nonsense Word Fluen.**

	Winter	Spring		Winter	Spring
Tier 3:	0%	7%	Tier 3:	1%	0%
Tier 2:	3%	12%	Tier 2:	12%	7%
Tier 1:	97%	81%	Tier 1:	87%	93%

**Missing Numbers****Num. Identification**

	Fall	Winter	Spring	Fall 2012	Fall	Winter	Spring
Tier 3:	16%	3%	2%	Tier 3:	12%	7%	12%
Tier 2:	5%	15%	8%	Tier 2:	18%	18%	14%
Tier 1:	79%	82%	90%	Tier 1:	70%	75%	75%

**Qty. Discrimination****Oral Counting**

	Fall	Winter	Spring		Fall	Winter	Spring
Tier 3:	10%	3%	2%	Tier 3:	14%	8%	3%
Tier 2:	8%	10%	19%	Tier 2:	23%	23%	9%
Tier 1:	82%	87%	80%	Tier 1:	63%	69%	88%

**Footnote:**

Suggested breakdown percentage of students per grade/tier	Tier 3: 5%	Tier 2: 15%	Tier 1: 80%	*Numbers reflect 100% of the student population regardless of specialized placement.
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**2nd Grade**

2013-14

**Curr. Base Measurement**

	Fall	Winter	Spring
Tier 3:	5%	7%	2%
Tier 2 :	23%	24%	34%
Tier 1:	72%	69%	64%

**Math-Computation**

	Fall	Winter	Spring
Tier 3:	7%	2%	0%
Tier 2:	18%	5%	9%
Tier 1:	75%	93%	91%

**Math-Concepts & Application**

	Fall	Winter	Spring
Tier 3:	14%	5%	4%
Tier 2:	18%	22%	28%
Tier 1:	68%	73%	68%

**1st Grade****CurrBaseMeas-Fluency**

	Fall	Winter	Spring
Tier 3:	0%	5%	3%
Tier 2:	0%	21%	22%
Tier 1:	100%	74%	75%

**Math-Computation**

	Fall	Winter	Spring
Tier 3:	8%	5%	5%
Tier 2:	9%	15%	20%
Tier 1:	83%	80%	75%

**Kindergarten****Letter/Name/Fluen.**

	Fall	Winter	Spring
Tier 3:	16%	6%	14%
Tier 2:	21%	24%	10%
Tier 1:	63%	70%	76%

**Phon. Segmentation**

	Winter	Spring
Tier 3:	4%	4%
Tier 2:	9%	14%
Tier 1:	87%	82%

**Letter/Sound/Fluency**

	Winter	Spring
Tier 3:	2%	6%
Tier 2:	21%	4%
Tier 1:	77%	90%

**Nonsense Word Fluen.**

	Winter	Spring
Tier 3:	6%	12%
Tier 2:	7%	16%
Tier 1:	87%	72%

**Missing Numbers**

	Fall	Winter	Spring
Tier 3:	12%	4%	8%
Tier 2:	10%	6%	6%
Tier 1:	78%	90%	86%

**Num. Identification**

	Fall 2012	Fall	Winter	Spring
Tier 3:	14%	6%	6%	6%
Tier 2:	33%	21%	14%	14%
Tier 1:	53%	73%	80%	80%

**Qty. Discrimination**

	Fall	Winter	Spring
Tier 3:	4%	6%	2%
Tier 2:	12%	15%	16%
Tier 1:	84%	79%	82%

**Oral Counting**

	Fall	Winter	Spring
Tier 3:	6%	12%	4%
Tier 2:	31%	19%	10%
Tier 1:	63%	69%	86%

**Footnote:**

Suggested breakdown per grade/tier	Tier 3: 5%	Tier 2: 15%	Tier 1: 80%	*Numbers reflect 100% of the student population regardless of specialized placement.
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**2nd Grade**

2014-'15

**Curr. Base Measurement**

	Fall	Winter	Spring
Tier 3:	2%	6%	3%
Tier 2 :	31%	27%	23%
Tier 1:	67%	67%	74%

**Math-Computation**

	Fall	Winter	Spring
Tier 3:	2%	3%	5%
Tier 2:	21%	11%	15%
Tier 1:	77%	86%	80%

**Math-Concepts & Application**

	Fall	Winter	Spring
Tier 3:	10%	9%	3%
Tier 2:	11%	31%	26%
Tier 1:	79%	60%	71%

**1st Grade****CurrBaseMeas-Fluency**

	Fall	Winter	Spring
Tier 3:	0%	4%	
Tier 2:	0%	21%	
Tier 1:	100%	75%	

**Math-Computation**

	Fall	Winter	Spring
Tier 3:	0%	6%	
Tier 2:	2%	21%	
Tier 1:	98%	74%	

**Kindergarten****Letter/Name/Fluen.**

	Fall	Winter	Spring
Tier 3:	4%	4%	2%
Tier 2:	22%	16%	6%
Tier 1:	74%	80%	92%

**Phon. Segmentation**

	Winter	Spring
Tier 3:	0%	2%
Tier 2:	2%	9%
Tier 1:	98%	89%

**Letter/Sound/Fluency**

	Winter	Spring
Tier 3:	0%	0%
Tier 2:	2%	4%
Tier 1:	98%	96%

**Nonsense Word Fluency**

	Winter	Spring
Tier 3:	0%	0%
Tier 2:	13%	5%
Tier 1:	87%	95%

**Missing Numbers**

	Fall	Winter	Spring
Tier 3:	16%	4%	4%
Tier 2:	7%	27%	9%
Tier 1:	77%	69%	87%

**Num. Identification**

	Fall 2012	Fall	Winter	Spring
Tier 3:	18%	2%	4%	
Tier 2:	20%	33%	9%	
Tier 1:	62%	65%	87%	

**Qty. Discrimination**

	Fall	Winter	Spring
Tier 3:	11%	0%	2%
Tier 2:	7%	16%	4%
Tier 1:	82%	84%	94%

**Oral Counting**

	Fall	Winter	Spring
Tier 3:	16%	9%	6%
Tier 2:	27%	29%	26%
Tier 1:	57%	62%	68%

**Footnote:**

Suggested breakdown per grade/tier	Tier 3: 5% Tier 2: 15% Tier 1: 80%	*Numbers reflect 100% of the student population regardless of specialized placement.
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\*\*2014-15 school year PCPS is fully implementing the Common Core Standards, however AIMSweb is still operating under our former standards. AIMSweb will be CC aligned next year.

**2nd Grade**

2015-'16

**Curr. Base Measurement**

	Fall	Winter	Spring
Tier 3:	4%		
Tier 2 :	27%		
Tier 1:	69%		

**Math-Computation**

	Fall	Winter	Spring
Tier 3:	0%		
Tier 2:	11%		
Tier 1:	89%		

**Math-Concepts & Application**

	Fall	Winter	Spring
Tier 3:	11%		
Tier 2:	11%		
Tier 1:	78%		

**1st Grade****CurrBaseMeas-Fluency**

	Fall	Winter	Spring
Tier 3:	0%		
Tier 2:	0%		
Tier 1:	100%		

**Math-Computation**

	Fall	Winter	Spring
Tier 3:	4%		
Tier 2:	9%		
Tier 1:	87%		

**Missing Numbers**

	Fall	Winter	Spring
Tier 3:	12%		
Tier 2:	13%		
Tier 1:	75%		

**Num. Identification**

	Fall 2012	Fall	Winter	Spring
Tier 3:	13%			
Tier 2:	19%			
Tier 1:	68%			

**Qty. Discrimination**

	Fall	Winter	Spring
Tier 3:	11%		
Tier 2:	17%		
Tier 1:	72%		

**Oral Counting**

	Fall	Winter	Spring
Tier 3:	10%		
Tier 2:	15%		
Tier 1:	75%		

**Kindergarten****Letter/Name/Fluen.**

	Fall	Winter	Spring
Tier 3:	3%		
Tier 2:	16%		
Tier 1:	81%		

**Phon. Segmentation**

	Winter	Spring
Tier 3:		
Tier 2:		
Tier 1:		

**Letter/Sound/Fluency**

	Winter	Spring
Tier 3:		
Tier 2:		
Tier 1:		

**Nonsense Word Fluen.**

	Winter	Spring
Tier 3:		
Tier 2:		
Tier 1:		

**Missing Numbers**

	Fall	Winter	Spring
Tier 3:	13%		
Tier 2:	9%		

**Num. Identification**

	Fall 2012	Fall	Winter	Spring
Tier 3:	7%			
Tier 2:	24%			

Tier 1:	78%			Tier 1:	69%		
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**Qty. Discrimination**

**Oral Counting**

	Fall	Winter	Spring		Fall	Winter	Spring
Tier 3:	12%			Tier 3:	17%		
Tier 2:	12%			Tier 2:	12%		
Tier 1:	76%			Tier 1:	71%		

**Footnote:**

Suggested breakdown percentage of student per grade/tier	Tier 3: 5% Tier 2: 15% Tier 1: 80%	*Numbers reflect 100% of the student population regardless of specialized placement.
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**State Funding Update**

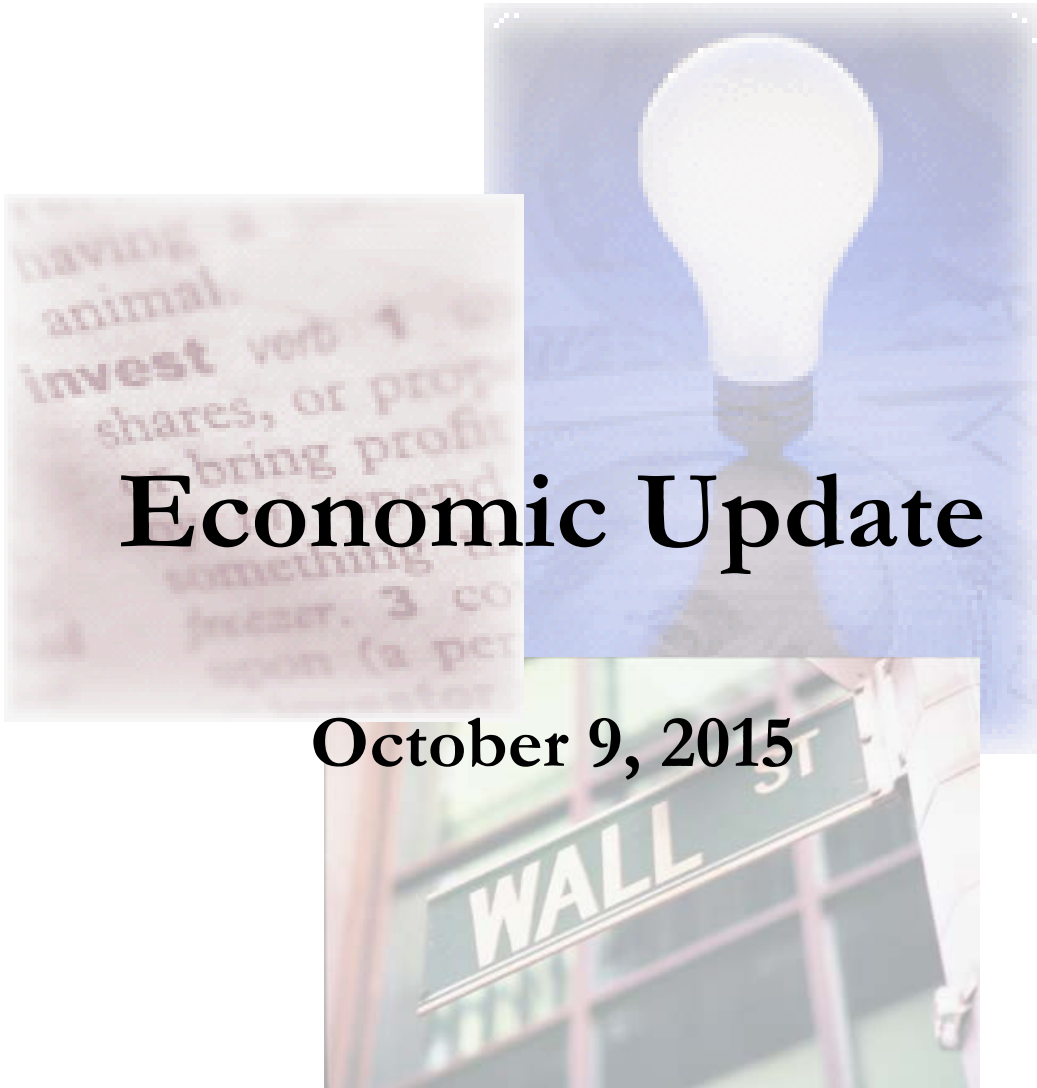
**October 15, 2015**

**Special Education            \$96,969.39**

**Transportation            \$110,259.54**

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**Total Owed            \$207,228.93 (through September 30, 2015)**



# Economic Update

October 9, 2015

**PFM Asset Management LLC**  
222 North LaSalle  
Suite 910  
Chicago, IL 60601

*Sources: Bloomberg, Investor Guide, Vanguard, Financial Times*

717-231-2723  
717-233-6073 fax  
[www.pfm.com](http://www.pfm.com)

## Economic Update

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### Summary of Recent Economic Data

Second quarter gross domestic product (GDP) was revised upward to 3.9% as strong consumer spending continued to drive improving U.S. economic conditions, but more recent economic releases suggest that the U.S. economy is slowing from this pace. The third estimate of GDP for the second quarter of 2015 rose to a 3.9% annualized growth rate from the 3.7% estimate. This was better than the market consensus of no change from the previous estimate and was also the fastest rate of growth since the third quarter of 2013. Contributing to the improvement was a sharp upward revision to consumer spending which increased to 3.6% from 3.1% in the second estimate. There was also an upward revision to real final sales which rose 3.9%, up from 3.5% in the second estimate. The GDP growth rate could give the Fed another reason to raise rates sometime in 2015.

Non-farm payrolls in September rose less than projected as wages stagnated and the jobless rate remained unchanged as people left the workforce. September's non-farm payrolls report indicated that employers hired only 142,000 workers last month, well below expectations for job gains of 201,000. The prior two months were also lowered by a total of 59,000 jobs. The unemployment rate remained at 5.1% as the labor force participation rate declined to 62.4%, its lowest level since 1977. Hourly earnings stagnated and the average work week fell by 0.1 hours. Employment in the government, retail and leisure, and hospitality sectors rose while manufacturing jobs declined. All in all, this was a dismal report. On the bright side though, initial jobless claims are at a 40-year low.

Consumer confidence was supposed to have fallen back in September as stock market losses took their effect, but instead, confidence inexplicably rose to a level of 103.0 in September, which is seven points over the consensus and three points over the top estimate. The gain was centered in the present situation component which hints at ongoing strength in the labor market and immediate strength in consumer spending. No other gauge on the consumer's mood has shown this intensity of strength in the past two months, and though confidence is not exactly the same as spending, FOMC policy makers still believe it is a positive indication.

The ISM manufacturing index signaled weakening manufacturing conditions. New orders have slowed markedly and export orders and backlog orders have been in contraction. At a level of 50.2, the ISM manufacturing index is at its lowest point since May of 2013. It should be noted that this headline reading is still not pointing to contraction for the factory sector yet (readings above 50.0 still show expansion), though factory data in other government reports have been trending in slightly downward for the last year.

ISM non-manufacturing readings came in below expectations in September. Slowing in new orders, prices, and business activity – which had been extraordinarily strong in the two previous reports – pulled down the ISM's non-manufacturing index to a still very solid 56.9 level in September. Readings throughout this report were very strong including backlogs which have been building for four straight months and new orders which have been rising for five months. It should be noted that foreign demand for U.S. services has proven very resilient at the same time that foreign demand for U.S. goods has been declining sharply. Overall, the ISM non-manufacturing index reading for September underscored the fundamental domestic-based strength of the U.S. economy.

PCE inflation came in line with expectations as recent global economic and financial developments may likely put further downward pressure on inflation in the near term. Inflation readings came in as expected in August with no change for the PCE price index and up by only 0.1% for the core. Year-over-year, overall prices are up by only 0.3%, which is unchanged from July. The PCE price index, the Fed's main inflation metric, was in line with expectations, with the core rising by 1.3% year-over-year, which is still below the Federal Reserve's 2.0% target.

Household spending climbed more than forecasted in August and incomes also rose as the biggest part of the U.S. economy continues to power past a global slowdown. The consumer is making money and spending money at the same time that inflation is being very quiet. Personal income increased by 0.3% in August which was on the low side of expectations while July's figure was revised higher by 0.1% to a very solid 0.5%. The wages and salaries component was also very solid, at plus 0.5% and 0.6% for the past two months. Turning to spending, the gain was 0.4% which is 0.1% above consensus with July's number being revised 0.1% higher to 0.4% also. Solid gains in the labor market, combined with cheap gasoline and modestly growing incomes should continue to boost consumption, which accounts for approximately 70% of the U.S. economy. The national savings rate came in solid at 4.6% and has been edging lower from the 4.9% seen in April. This might be a sign of confidence among consumers who are now willing to spend while saving less.

August's pending home sales unexpectedly fell for just the second time this year, signaling residential real estate might have difficulty building on recent momentum. The existing home sales market looks to remain flat in the upcoming months based on the pending home sales index which declined a disappointing 1.4% in the month of August. Three out of four regions posted decreases led by the Northeast at -5.6% with the South, which is by far the biggest housing region, down by -2.2%. Only the West posted a gain at 1.8%. Existing home sales are being limited by a lack of homes in the market which itself, however, reflects softness in home prices and overall general demand. Nevertheless, there is still some strength in the housing market and that can be seen in new home sales and construction.

The S&P/Case Shiller housing index reported what is becoming striking weakness in home prices. The most recent reading came in at -0.2% in July for the adjusted 20-city index and this is the third consecutive -0.2% decline after a downward revision to June. Twelve of twenty cities showed contraction in the month of July though year-over-year readings are still positive. Year-over-year, the 20-city index showed an increase of 5.0% for home prices on an adjusted basis. Lack of home-price appreciation is a negative for household wealth and spending and may be another symptom of general price weakness.

The U.S. international trade gap widened substantially due to a decline in exports and a rise in imports, causing the trade gap to increase by 15.6% in August, the most in five months. A surge in imports of new iPhones helped to feed what was an unusually wide trade gap in the month of August of \$48.3 billion, which was well up from July's revised figure of \$41.8 billion. Overall though, exports were down nearly across the board as this weakness in exports reflected weakness in foreign demand together with the strength of the U.S. dollar. Imports were a subtraction for the trade gap which is reflecting demand at home, still a sign of economic strength and not weakness. Nevertheless, these results will limit analysts' expectations for the third quarter 2015 GDP reading.

Consumer credit – which tracks consumer debt outstanding and is an indicator to future spending patterns – rose at the slowest pace in six months. Revolving credit continues to show life, up a solid \$4.0 billion for the month of August for the sixth consecutive rise. Gains in this reading, which have been scarce in this economic recovery, perhaps suggests that consumers are growing less reluctant to run up their credit cards, which could be good news for retailers going into the holiday season. Non-revolving credit, driven by both motor vehicle financing and student loan debt, rose by \$12.0 billion to make for a headline increase of \$16.0 billion in overall consumer credit in August.

The export-hit factory sector is in the headlines with factory orders for the month of August down by -1.7% and under the consensus for -1.3%. Orders for non-durable goods, pulled down by price weakness for petroleum and coal products, also fell in August along with orders for durable goods. Unwanted inventories are a question right now, especially given what looks to have been a very poor September for the factory sector. Global weakening also continues to be a wildcard for the economy and the nation's factories.

The latest Fed minutes reflected caution over raising interest rates as the minutes showed officials put off an interest rate increase in September because of growing risks, mainly from China, to their outlook for economic growth and inflation. The FOMC noted that domestic economic conditions had improved, but China's potential spillover to other economies could cause further strengthening of the dollar and dampen inflation in the U.S. Most participants at the September 17<sup>th</sup> FOMC meeting saw liftoff conditions being met by year end, a view that will likely boost expectations, at least perhaps slightly, for a rate hike at the December FOMC meeting. Most members believed that conditions in September had not materially changed and it was prudent to hold off on a rate hike, though Richmond Fed President Lacker argued that low rates were no longer appropriate. There were definitely dovish overtones in the Fed minutes as several members pointed to low oil prices and the strong U.S. dollar as risks to the Fed's 2.0% inflation goal. Some also stated that downside risks to the U.S. economy had increased and it was also noted that the expected path of the Fed Funds rate, rather than the exact timing of the initial rate increase, was more important in influencing financial conditions.

The International Monetary Fund ("IMF") said a slowdown in emerging markets is pushing the world economy into its weakest expansion since the financial crisis. The IMF subsequently cut its own forecast for global growth to 3.1% for this year, down from its previous forecast of 3.3%. The IMF also cut its global growth forecasts for next year as well.

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## Fixed Income Market

The market volatility that resulted from concerns about China stayed the Fed's hands from raising rates at its September 17<sup>th</sup> FOMC meeting as a new phrase found its way into the Fed's statement with the inclusion of "monitoring developments abroad." Yields trended down to start the month of October before taking a dive on Friday, October 2<sup>nd</sup> following the weak September employment report. With inflation subdued and hiring cooling, the prospect of a Fed rate increase this year continues to decline, pushing Treasury yields lower. It should be noted that, barring any market meltdown or sudden reversal in economic data, it seems less likely that the Fed will finally raise rates at the December 2015 and more likely that a rate hike will take place at a 2016 FOMC meeting. Most market participants believe that when the Fed initiates normalization of monetary policy, it will do so at a very gradual pace

Weakness in emerging market economies, most notably in China, changed market psychology and triggered more volatility, especially in equities. While this affected equities most directly, it also affected credit markets, where Treasuries gained value while high yield and emerging market debt were punished severely. As was noted in the FOMC statement and expanded upon in the minutes, global concerns filtered into the FOMC's recent decision to hold off on raising rates. However, FOMC officials continue to condition investors for a rate hike before the end of the year. With the Fed on hold, Treasury yields ended September lower, especially in intermediate and longer maturities. Investors are now betting against a rate increase this year.

The short-term markets tracked rate hike expectations closely, as yields rose sharply in the days leading up to the September FOMC meeting then quickly declined when the FOMC failed to move. Supply limits continue to affect the market as banks have scaled back issuance of short-term securities under regulatory pressure. This past recent quarter-end saw another round of low overnight rates and very limited repo supply.

With most investors focused on when the Federal Reserve will begin raising rates, an important phenomenon has gone somewhat unnoticed – the significant widening of credit spreads. The corporate sector has cheapened considerably, with investment grade corporate bonds now appearing to offer strong value. Unless the global economy drags down the U.S. economy – not the current view of some analysts – the added income from the corporate sector should be a valuable contributor to performance over time. In the money market space, value can be seen in commercial paper and negotiable certificates of deposit longer than three months where yields have incorporated the effects of a single rate hike later this year.

With U.S. interest rates depressed by global forces rather than a fundamental change in the outlook for the domestic economy, it is recommended that fixed income managers hold a modestly defensive posture with regards to their portfolio duration unless rates move back to the upper half of their recent trading ranges.

Yields in the short term U.S. Treasury and Federal Agency market continued to fall after the September Fed decision to not raise rates. In the first few days of the new quarter, the short-term market was still supply starved from a quarter-end hangover. A disappointing September jobs report pushed Treasury and Agency yields even lower. The weak employment data has led economists to rule out a Fed rate hike in October and to lower their forward expectations for rates. Earning a positive return from a Treasury Bills now requires investment in maturities of at least four months. The yield on a six month Treasury Bill dipped as low as 0.04% this past week. Short-term Federal Agencies are favored over comparable maturity T-Bills as they offer a yield pickup of 7 – 15 basis points in some areas of the curve. Of course, commercial paper and CDs in short maturities also offer excellent value, when supply is available.

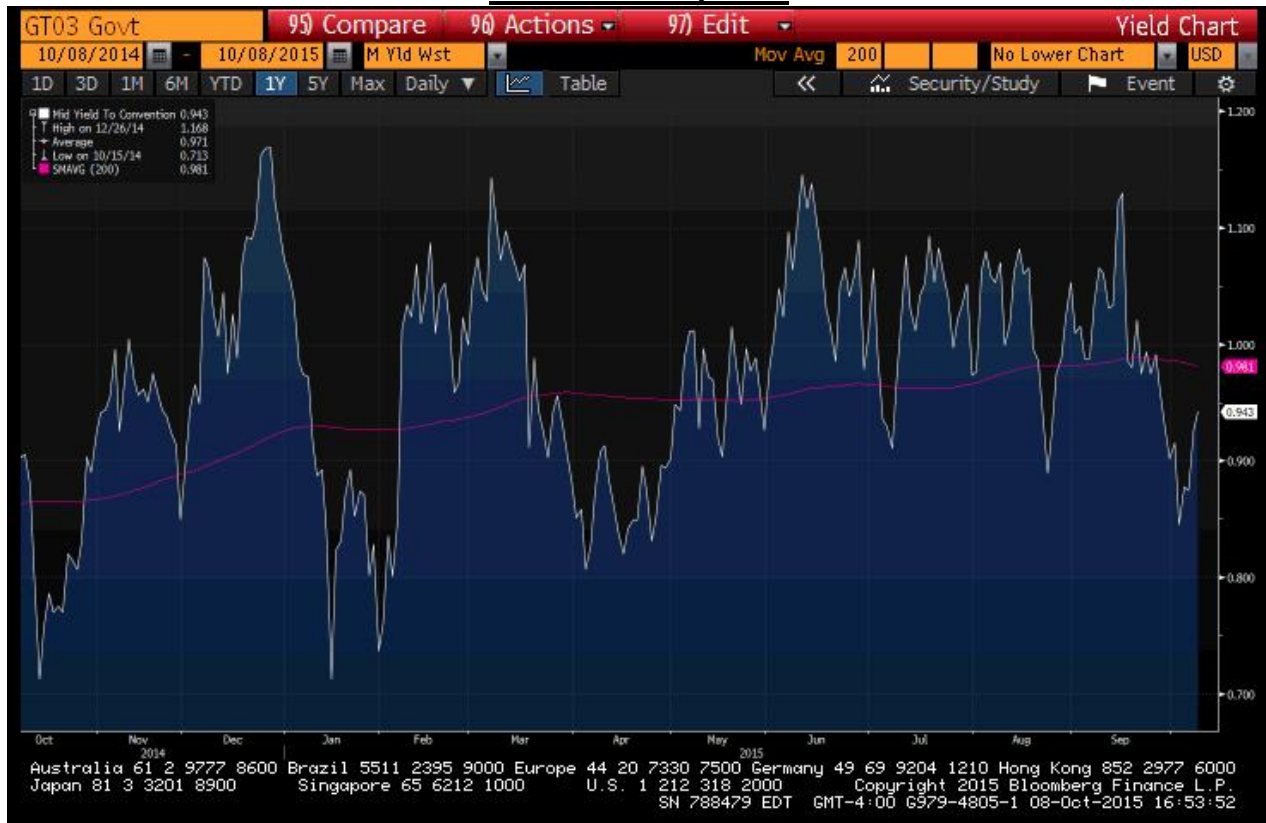
Leading into quarter-end, negotiable certificates of deposit and commercial paper issuance became scarce. Limited supply led to artificially rich offered levels. Many issuers are back in the market this week and the curve remained steep, albeit 2 – 3 basis points lower across the curve due to a resetting of the Fed rate hike expectations. Many high quality credit issuers are showing attractive 6 – 9 month fixed and floating rate offerings to entice investors further out the yield curve. Australian banks were issuing 6 month paper at 1-month LIBOR +17 basis points and 9 month paper at 1-month LIBOR +21 basis points. If possible, investors may take advantage of the relative steep credit curve by selling shorter maturities that have rolled down and reinvesting in fixed or floating rate paper six months or longer.

Following the back-to-back hits to the market of an FOMC pass and a major disappointment from the September employment picture, a strong rally dragged interest rates across the yield curve back to the lower end of the recent range. Since labor market report disappointment, interest rates have been moderating, creeping back above their closing levels on September 30<sup>th</sup> and crawling toward their 200-day moving averages. The upcoming FOMC meeting on October 28<sup>th</sup> seems like an afterthought at this point, with only a 10% probability of a hike built into the current Fed Funds futures market. In fact, pessimism regarding a liftoff from zero seems to be dominating the market, with a much greater expectation of no change in 2015 than an interest rate hike in October or December.

**Fed Funds Implied Probability**

99 Export Data		World Interest Rate Probability							
United States		Instrument Futures: Fed Funds			FED Effective Rate 0.13				
1 Overview		2 Future Implied Probability							
Current Implied Probabilities		3 Add/Remove							
Dates	Meeting	Prob Of Move	0-0.25	0.25-0.5	0.5-0.75	0.75-1	1-1.25	1.25-1.5	1.5-1.75
10/28/2015		10.0%	90.0%	10.0%	--	--	--	--	--
12/16/2015		38.8%	61.2%	35.6%	3.2%	--	--	--	--
01/27/2016		46.1%	53.9%	38.7%	7.1%	0.4%	--	--	--
03/16/2016		61.2%	38.8%	42.9%	15.9%	2.3%	0.1%	--	--
04/27/2016		65.1%	34.9%	42.5%	18.6%	3.6%	0.3%	0.0%	--
06/15/2016		74.9%	25.1%	40.4%	25.3%	7.8%	1.2%	0.1%	0.0%
07/27/2016		78.9%	21.1%	37.9%	27.7%	10.6%	2.3%	0.3%	0.0%
09/21/2016		84.8%	15.2%	33.2%	30.6%	15.4%	4.6%	0.8%	0.1%
11/02/2016		87.9%	12.1%	29.5%	31.1%	18.6%	6.9%	1.6%	0.2%
12/14/2016		92.2%	7.8%	23.3%	30.6%	23.0%	11.0%	3.5%	0.7%

### 3-Year Treasury Yield



Yields are currently below their 200-day moving average in 3 and 5 year maturities following the strong post-Fed rally. It is recommended that intermediate-term investors take a modestly shorter duration bias, with purchases focused in the shorter end of the yield curve where rates have not been compressed as much and which offers attractive yields.

Federal Agency yield spreads remain contracted across the curve. The FHLB recently issued a new 2-year global note with a spread of +6 basis points over comparable maturity Treasuries, which offered a better spread than other similar maturity outstanding issues. There may also be offerings inside of 2 years with spreads over comparable maturity U.S. Treasuries of +5 basis points or above, which some market participants continue to feel is the minimum pick-up needed for participation. It is recommended that public funds investors seek value in Federal Agencies in the 1½ to 2 year on a duration-neutral swap basis.

Callable Agency issuance remains light with net issuance negative as issuers continue to call back more paper than is written. Most investors feel that callable yields at current levels do not offer value in any maturity range. Also, it is recommended that fixed income investors avoid callable purchases at present levels and wait for wider spreads in the coming weeks or months.

Corporate spreads recovered modestly in late September but offer attractive spreads across many maturities and industries. So far in the fourth quarter, spreads have begun to tighten, even as issuance picks up from a relatively slow pace in the third quarter. Most in the market continue to feel that corporate securities have value at current, wider spreads levels. Generally speaking, bank and financial issuers are favored over industrials, where earnings have been hit harder by global weakness and a stronger U.S. dollar. One should exercise some caution in names with exposure to emerging markets and/or the energy sector.

*This material is based on information obtained from sources generally believed to be reliable and available to the public; however PFM Asset Management LLC cannot guarantee its accuracy, completeness or suitability. This material is for general information purposes only and is not intended to provide specific advice or a specific recommendation. All statements as to what will or may happen under certain circumstances are based on assumptions, some but not all of which are noted in the presentation. Assumptions may or may not be proven correct as actual events occur, and results may depend on events outside of your or our control. Changes in assumptions may have a material effect on results. Past performance does not necessarily reflect and is not a guaranty of future results. The information contained in this presentation is not an offer to purchase or sell any securities.*

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## **Investment Update**

**October 15, 2015**

**As previously reported, the next CD is due on 11/17/15. It is currently earning 0.41% at First State Bank in McNabb. Following district policy, we will place it out for bids in early November.**

**\*Please note the PFM investment information included in this packet.**

## EXTENSION AGREEMENT

**THIS AGREEMENT** is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2015, by and between the BOARD OF EDUCATION, PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT #535, PUTNAM COUNTY, Illinois, hereinafter referred to as “THE DISTRICT”, and JOHANNES BUS SERVICE, INC., a corporation with principal offices in Rock Island, Illinois, hereinafter referred to as “CONTRACTOR.”

**WHEREAS**, the parties hereto entered into a written contract for the provision of transportation services for Putnam County Community Unit School District #535, Putnam County, Illinois, on \_\_\_\_\_; and

**WHEREAS**, the parties are desirous of extending the term of said agreement for a two year period, commencing July 1, 2016 and expiring June 30, 2018.

**NOW, THEREFORE**, in consideration of mutual covenants and agreements of the parties set forth hereinafter, the parties agree as follows:

1. The terms of said Contract For The Provision Of Transportation Services for The District, Putnam County, Illinois, shall be amended to provide for an extended term covering the period of July 1, 2016, through June 30, 2018.
2. During such extended term, all remaining terms and conditions set forth in the original Contract For The Provision of Transportation Services for The District, Putnam County, Illinois adopted June 17, 2013, with changes in rates from the current rates as listed, shall continue to remain in full force and effect. Compensation rates for the extended term are listed in Exhibit A-1.

IN WITNESS WHEREOF, the parties hereto have caused this Extension Agreement to be executed by its appropriate, authorized officers, as of the day and year first above written.

**PUTNAM COUNTY COMMUNITY  
UNIT SCHOOL DISTRICT #535**

**JOHANNES BUS SERVICE, INC.**

By \_\_\_\_\_

By \_\_\_\_\_

Attest:

Attest:

\_\_\_\_\_

\_\_\_\_\_

Putnam County Community School District #535  
Contract Extension

<u>Description</u>	<u>Route(s)</u>	<u>15-16 Rates</u>	<u>2016-17</u> +2.5%	<u>2017-18</u> +2.0%
Regular Routes				
60 mile base	3	\$222.15	\$227.70	\$232.26
80 mile base	7	\$233.26	\$239.09	\$243.87
SpEd - Keifer Academy, Peoria	1	\$383.61	\$393.20	\$401.07
SpEd - w/in District (monitor included)	1	\$318.96	\$326.93	\$333.47
LPHS - AVC	1	\$96.59	\$99.00	\$100.98
ECE and Develop. PreK (monitor included)	1	\$307.85	\$315.55	\$321.86
ECE midday	1	\$185.67	\$190.31	\$194.12
ECE midday monitor	1	\$85.70	\$87.84	\$89.60
SpEd - Lighted Way	1	\$222.15	\$227.70	\$232.26
Lighted Way monitor	1	\$85.70	\$87.84	\$89.60
SpEd - Lighted Way w/Circuit Breaker	1	\$222.15	\$227.70	\$232.26
Lighted Way monitor w/Circuit Breaker	1	\$85.70	\$87.84	\$89.60
Circuit Breaker only (monitor included)	1	\$307.85	\$315.55	\$321.86
PreK Noon (monitor included)	1	\$185.67	\$190.31	\$194.12
SpEd PM route (monitor included)	1	\$307.85	\$315.55	\$321.86
Alternative - Washburn AM/PM	1	\$185.67	\$190.31	\$194.12
Life Skills Student - Hall (E. Jackson)	1	\$54.34	\$55.70	\$56.81
<b>After School Programs</b>				
Swaney-PM	2	\$99.97	\$102.47	\$104.52
Hennepin-PM	1	\$99.97	\$102.47	\$104.52
Extra Trips:	Min. Charge	\$141.40	\$141.40	\$144.23
	Per Hour	\$35.35	\$35.35	\$36.06
	Per Mile	-----	\$0.90	\$0.92

Minimum charge includes 4 hours & 50 miles. Per hour charge applied after 4th hour and is added to the minimum.  
Per mile charge applied after 50th mile and is added to the minimum.

## **Transportation Update**

**October 15, 2015**

**Jason Johannes and Irene attended our recent PC Administrative Team Meeting on October 14. There was a safety concern expressed about the bus stop in Standard, and Irene will address those concerns. All transportation issues have been addressed, and the working relationship is proceeding very smoothly between Johannes and our district.**

**At this same meeting, Jason presented a proposal for a two year contract extension with Johannes Bus Service. I am not asking for action from the Board at this meeting, but I am providing this proposal for your perusal. If the Board wishes to enact an extension to their contract, we can do so in November or December. Please refer to the attached proposal from Johannes.**

Please distribute to Board members and appropriate staff

ISSUE 89, August 2015

# Update Memo

# PRESS

## Policy Reference Education Subscription Service

### Contents

School Board, p. 1  
Operational Services, p. 2  
Personnel, p. 2  
Students, p. 3  
Community Relations, p. 5  
Progress Report, p. 6  
Contents Table Showing Revisions, p. 7  
Contents Table for Five Year Review, p. 8

Next Issue  
Post-Legislative Session Updates

We are excited about a new look and increased functionality to the Online component of your **PRESS** service and have every confidence you will be pleased with the changes. As before, follow the login instructions to get access to the latest **PRESS** issue and the comprehensive **Policy Reference Manual**. Please click on the question mark in the upper right corner of the page after login to review the quick help diagram that explains the changes. If you have any questions about how to navigate the new **PRESS Online** please contact Brian Zumpf, IASB Policy Consultant, at 630/629-3776 ext. 1214 or [bzumpf@iasb.com](mailto:bzumpf@iasb.com).

### Instructions

You are encouraged to share this **PRESS** Update Memo with all board members and appropriate staff. It may be viewed and downloaded from **PRESS Online**: [iasb.com/policy/login.cfm](http://iasb.com/policy/login.cfm). Subscribers are mailed the current password with each **PRESS** issue.

Two other important components of **PRESS** may be viewed and downloaded from **PRESS Online** – the committee worksheets and the updated **Policy Reference Manual** pages. The committee worksheets show suggested changes to **PRESS** material (including administrative procedures and exhibits) by striking out deleted words and underscoring new words. The updated **Policy Reference Manual** pages contain all of the material in this **PRESS** issue; you can use them to update your district manuals.

This publication is designed to provide information only and is not a substitute for legal advice from the school board's legal counsel. If you have any questions, please contact Melinda Selbee, IASB General Counsel and **PRESS** Editor, 630/629-3776, ext. 1231, or Kimberly Small, Assistant General Counsel and Assistant **PRESS** Editor, 630/629-3776, ext. 1226.

### School Board

► **2:160, Board Attorney.** The policy, Legal References, and footnotes are updated. The changes clarify that: (1) the school board may select one or more attorneys or law firms as *Board Attorneys*; (2) the *Board Attorney* represents the school board as the governing body for the district; and (3) the *Board Attorney* must not represent another client if the representation would create a conflict of interest.

A footnote explains that the new text is a restatement of the Ill. Supreme Court's rules governing the professional conduct of attorneys. Nonsubstantive changes are made to the alternative policy clauses in footnote 3 (describing the board attorney's responsibilities) and in footnote 4 (listing the people who are pre-authorized to confer with the board attorney).

The Legal References now include "Rule 1.7 (Conflict of Interest: Current Clients) and Rule 1.13 (Organization as Client) of the Ill. Rules of Professional Conduct adopted by the Ill. Supreme Court."



► **2:160-E, Exhibit - Checklist for Selecting a Board Attorney.** NEW. The exhibit is a checklist designed to assist school boards in selecting and retaining legal counsel.

► **2:260, Uniform Grievance Procedure.** The policy and footnotes are updated. Two subhead titles, **Right to Pursue Other Remedies Not Impaired** and **Deadlines**, are added. Text within the policy is updated to clarify the rights of a complainant, an accused, and the school district when investigations pursuant to this policy occur. These clarifications were made in response to the uptick of investigations by the Dept. of Education's Office for Civil Rights (OCR) in Illinois involving Title VI (discrimination on the basis of race, color, and national origin) and Title IX (discrimination on the basis of sex). While the changes reflect what OCR has requested in past investigations, OCR investigations are a moving target - meaning these changes do not guarantee that OCR would not request your district to make different changes during an OCR investigation. Footnotes are updated and contain citations to the most recent *Dear Colleague Letters* issued by OCR.

IASB would like to thank Shawn McLain and Barney Mundorf with Guin Mundorf, LLC for their collaboration with the **PRESS** editors on this policy.

► **2:260-API, Administrative Procedure - Guidelines for Investigating Complaints and Allegations of Misconduct.** The procedure is updated to align with 2:260, *Uniform Grievance Procedure*, by stating "...the Superintendent appoints at least ~~two~~ one District Complaint Manager to administer the complaint process. If possible, the Superintendent will appoint two Complaint Managers, one of each gender."

The following directive and explanations are added:

- F. Contact the Board Attorney to discuss the investigation process, including without limitation:
  1. Whether the investigator's notes and investigation records (including, without limitation, any audio or video recordings, photographs, or electronic images) are *education records* for purposes of the federal Family Education Rights and Privacy Act (FERPA) and/or *school student records* as defined in the Ill. School Student Records Act (105 ILCS 10/, implemented by 23 Ill.Admin.Code §375.10)?
  2. Whether the investigator's notes and investigation records (including, without limitation, any audio or video recordings, photographs, or electronic images) will be subject to disclosure pursuant to a FOIA request? A PAC opinion, binding on the parties, found that a city's investigator records of an employee were not *private* or *adjudicatory* records and must be disclosed pursuant to a FOIA request (PAC Opinion 13-110).

3. Whether to record conversations, and if so, how to obtain and document consent under the criminal eavesdropping statute? 720 ILCS 5/14-1 et seq., amended by P.A. 98-1142, prohibits recording a conversation in which someone has a *reasonable expectation of privacy* without the consent of all parties.
4. Whether the Board Attorney should participate in or conduct the investigation? Whether an outside attorney should serve as a special investigator? Considerations include:
  - a. The U.S. Supreme Court has held that a private attorney temporarily retained by government to perform an investigation of an employee is entitled to seek qualified immunity from suit under Section 1983. Filarsky v. Delia, 132 S.Ct. 1657 (2012).
  - b. The FOIA exemption for communications between a public body and its attorney is available in only limited situations. See PAC Opinion 14-02 interpreting 5 ILCS 140/7(m).
  - c. Documents prepared by attorneys conducting an investigation under the prospect of litigation will not be subject to discovery during a subsequent lawsuit. Sandra TE v. South Berwyn School Dist., 600 F. 3d 612 (7th Circuit 2010) (when attorneys, as attorneys, perform a factual investigation, their documents are protected by the attorney-client privilege and the work-product doctrine).

Another directive tells the complaint manager:

**"Consider Do not audio or video recording record statements without first obtaining the Board Attorney's advice concerning legal prerequisites and treatment of the recordings."** Other miscellaneous, nonsubstantive updates are made.

## Operational Services

► **4:50, Payment Procedures.** The policy is updated in response to subscriber feedback to provide that the treasurer shall prepare and present to the board a list of bills "before the Board's first regular monthly meeting or, if necessary, a special meeting."

## Personnel

► **5:50, Drug- and Alcohol-Free Workplace; Tobacco Prohibition.** The policy and footnotes are updated as described below:

1. An option to add "under the influence of any illegal substance" is now included in footnote 2. The footnote explains that federal and State Workplace Acts do not contain an under-the-influence prohibition. The footnote states:

These laws do not address *under the influence* but a board may add: “, or being under the influence of any illegal substance or any detectible use of any illegal substance regardless of when or where the use occurred.” This option is limited to *illegal* substances to avoid prohibiting employees from using lawfully prescribed controlled substances. See footnote 6. Contact the board attorney for advice concerning this provision and whenever the district wants to discipline or dismiss an employee using it. If a hearing is required before the district may discipline or discharge an employee under this provision, the district must put forth evidence that the employee violated it. A district would also have this burden if a grievance is filed under a *just cause* provision in a collective bargaining agreement. This policy’s fourth paragraph addresses prescribed medications other than cannabis.

2. In response to a recent Ill. Court of Appeals decision, the following prohibition is amended: “2. Distribution, consumption, use, possession, or being under the influence of an alcoholic beverage; being present on District premises or while performing work for the District when alcohol consumption is detectible, regardless of when and/or where the use occurred.”

A footnote explains that the inclusion of alcohol in the policy is optional and that:

[A]lcohol is not addressed in either the federal or State Drug-Free Workplace Acts. Contact the board attorney for advice concerning this provision and whenever the district wants to discipline or dismiss an employee using it. If a hearing is required before the district may discipline or discharge an employee under this provision, the district must put forth evidence that the employee violated it. A district would also have this burden if a grievance is filed under a *just cause* provision in a collective bargaining agreement. The Ill. Court of Appeals held that when the policy defines *under the influence* as any “mental, emotional, sensory or physical **impairment** due to the use of drugs or alcohol,” the school district must prove that the teacher showed signs of impairment even though she registered 0.056 blood-alcohol level on a Breathalyzer. *Kinsella v. Board of Education of the City of Chicago*, 27 N.E.3d 226 (IllApp.1st, 2015).

- **5:170, Copyright.** The policy is updated to add an optional subhead titled **Copyright Infringement; Designation of District Digital Millennium Copyright Act (DMCA) Agent**. Boards should consult their attorneys about whether their districts are online service providers (OSP) under the DMCA. The DMCA provides limitations on OSP liability for storage of copyrighted material residing on a system or network controlled or operated by or for the OSP. Districts that may benefit

from designating a DMCA agent are those that operate or contract to operate the following types of websites: file and information sharing sites; blogs that allow guests to post content; social media sites; and other sites that accept, publish or host content created and submitted by other parties.

- **5:170-AP4, Administrative Procedure - Designation of District Digital Millennium Copyright Act (DMCA) Agent; Registration Process.** NEW. The exhibit describes step-by-step how to designate and register a DMCA agent.
- **5:270, Employment At-Will, Compensation, and Assignment.** The policy’s Legal References are updated to delete case law. Footnotes are updated to reflect current case law.
- **5:290, Employment Termination and Suspensions.** The policy’s Legal References are updated to delete case law. Footnotes are updated to reflect current case law.

## Students

- **7:10, Equal Educational Opportunities.** The policy, Legal References, Cross References, and footnotes are amended as follows:
  1. The list of protected classifications now includes immigration status. The change is for clarification purposes. *Nationality* was and continues to be listed as a protected classification; it was intended to protect children from discrimination based on their immigration status. A footnote now quotes ISBE stating that “no school system may deny access to its schools or programs to students who lack documentation of their immigration status or legal presence in the United States, and no school system may inquire about the immigration status of a student (*Plyler v. Doe*, 457 U.S. 202 (1982)).”
  2. The Legal Reference to Title IX is corrected.
  3. Three related policies are added to the Cross References.
- **7:40, Nonpublic School Students, Including Parochial and Home-Schooled Students.** The policy and footnotes are updated as follows:
  1. This sentence is rewritten and augmented in the sub-head **Students with a Disability**: “The District ~~will accept~~ accepts for part-time attendance those ~~students with disabilities who live within the District and children for whom it has been determined that special education services are needed,~~ are enrolled in non-public schools, and otherwise qualify for enrollment in the District.”
  2. Two footnotes in the section **Students with a Disability** are combined and edited.
  3. Another footnote is edited to reflect changes in the IHSA Bylaws, 3.011 and 4.011, providing that “in

order to be eligible to participate in interscholastic competition a student must be enrolled in a district school and take a minimum of **20 25** credit hours of work for which the district will grant high school credit upon the student's passing the course."

► **7:190-AP5, Student Handbook - Electronic Devices.** The procedure is updated in the **Cell Phones and Other Electronic Devices** subhead. The crime of "non-consensual dissemination of private sexual images" is added to the definition of sexting in response to 720 ILCS 5/11-23.5, added by P.A. 98-1138. Clarifications between "indecent visual depictions" and "non-consensual dissemination of private sexual images" are made in the footnotes.

► **7:190-AP6, Administrative Procedure - Guidelines for Investigating Sexting Allegations.** The procedure is updated in response to 720 ILCS 5/11-23.5, added by P.A. 98-1138, as discussed above in 7:190-AP5, *Student Handbook - Electronic Devices*. References to policies that have been added to the Policy Reference Manual since the procedure's first publication were added. Web links were reviewed and updated. Last, best practice clarifications were made throughout.

► **7:220, Bus Conduct.** The policy is updated in the footnotes only to discuss the legislative fix to the Ill. Eavesdropping Act, 720 ILCS 5/14-3(m), amended by P.A. 98-1142.

► **7:220-AP, Administrative Procedure - Electronic Recordings on School Buses.** The procedure is updated in the footnotes only as discussed above in 7:220, *Bus Conduct*.

► **7:260, Exemption from Physical Activity.** The policy is updated to add text that is lost when elementary districts delete policy 6:310, *High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students*. A footnote explaining this is also added.

► **7:310, Restrictions on Publications.** The policy, footnote, and Legal References are updated as follows:

1. In addition to making some minor edits to the *publication* definition, we added this provision to it: "or (3) information or material on electronic devices (e.g., data or voice messages delivered by cell phones, tablets, and other hand-held devices)."
2. We added new court decisions to the footnotes and made other edits.
3. We added the bullying prevention and response statute, "105 ILCS 5/27-23.7," to the Legal References.
4. We added a section on **Bullying and Cyberbullying** that states: "The Superintendent or designee shall treat behavior that is bullying and/or cyberbullying according to Board policy 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment, in addition to any response required by this policy."

#### ► **7:325, Student Fund-Raising Fundraising Activities.**

The major changes to the policy, footnotes, Legal References, and Cross References are as follows:

1. The policy is **RENAMED** to align with the State and national lunch programs' use of *fundraising* without a hyphen.
2. We added a directive for the superintendent's or designee's management of fundraising activities that states:
  2. For any school that participates in the School Breakfast Program or the National School Lunch Program, fundraising activities involving the sale of food and beverage items to students during the school day while on the school campus must comply with the Ill. State Board of Education rules concerning the sale of competitive food and beverage items.
3. A new footnote explains:

Selling popular food items to raise funds is restricted by federal and State rules. ISBE limits the sale of competitive food and beverages sold to students on the school campus of any school that participates in the School Breakfast Program or the National School Lunch Program (*participating schools*) (23 Ill.Admin.Code §305.15(a). *Competitive foods* are all food and beverages that are offered by any person, organization, or entity for sale to students on the school campus during the school day that are not reimbursed under programs authorized by federal law (7 C.F.R. §210.11(a)(2); 23 Ill.Admin.Code §305.5). Beginning in the 2015-16 school year, *participating schools* with grades 8 and below have zero *exempted fundraising days*, and *participating schools* with grades 9-12 may have no more than 9 *exempted fundraising days*. *Exempted fundraising day* means a school day on which foods and/or beverages not meeting the "general nutrition standards for competitive foods" may be sold to students on the school campus (7 C.F.R. §210.11 (b)(4); 23 Ill.Admin.Code §305.5). See 4:120, *Food Services*; 4:120-AP, *Food Services; Competitive Foods; Exemptions*.

4. In response to subscriber feedback, we amended this directive: "Student safety ~~is must be~~ paramount ~~and door-to-door solicitations are prohibited.~~" This language leaves the treatment of door-to-door sales to the superintendent or designee. A board may select one of the alternatives in the footnotes to either *prohibit* or *discourage* door-to-door solicitations.
5. The Legal References section now includes "23 Ill.Admin.Code Part 305, School Food Service" and the Cross References section now includes "4:120 (Food Services)."

Please see the committee worksheets for a comprehensive review of the updates.

► **7:325-E, Exhibit - Application and Procedures to Solicit Involve Students for Fund-Raising in Fundraising Activities.** In addition to being RENAMED, the form is updated to add questions concerning how students will be used for fundraising; whether food or beverage items will be sold on campus during the school day; and how students will be kept safe if fundraising occurs away from school.

## Community Relations

► **8:10, Connection with the Community.** The policy is updated. Two new subheads are added: **Public Relations** and **Community Engagement**. Text within the **Public Relations** subhead is amended to:

1. Clarify the superintendent and board president's roles in the introductory paragraph, "The Board President is the official spokesperson for the School Board. The Superintendent is the District's chief spokesperson and. The Superintendent or designee shall plan and implement a District public relations program that will:".
2. Shorten text at number 7 to "Keep the news media provided with accurate information accurately informed."
3. Add a new number 8, which reads "8. Coordinate with the District Safety Coordinator to provide accurate and timely information to the appropriate individuals during an emergency."
4. Clarify the text in numbers one and two of the paragraph,
 

"The public relations program should include:

  1. Regular news releases concerning District programs, policies, ~~and activities, that will be sent activities, and special event management for distribution by, for example, posting on the District website or sending to the news media.~~
  2. News conferences and interviews, as requested or needed. The Board President and Superintendent will coordinate their respective media relations efforts. Individuals may speak for the District only with prior approval from the Superintendent."

The **Community Engagement** subhead is a new option for boards that complete the work necessary to develop and implement a community engagement initiative. IASB has extensively researched and prepared a new report titled *Connecting with the Community: the Purpose and Process of Community Engagement as part of Effective School Board Governance*. It is now available to help school boards and superintendents understand what community engagement is, why it is critical, what they can expect to accomplish, and how to evaluate the results. Contact an IASB Field Services Director if your board is interested in Community Engagement work.

► **8:80, Gifts to the District.** The policy is substantially revised to specify the criteria for gifts. We believe this will provide important information to potential donors and promote a common understanding, uniform treatment, and adherence to legal requirements. The footnotes, Legal References, and Cross References are also updated.

The policy now begins with a statement of gratitude for gifts and then lists the criteria for gifts. As summarized below, each gift must:

1. Be accepted by the board or, if less than \$500.00 in value, by the Superintendent or designee. The board may remove or amend in any way the value of a gift that the superintendent or designee is permitted to accept. Using this provision would allow the superintendent to authorize building principals to accept gifts for their schools up to \$500.
2. Be given without a stated purpose or with a purpose deemed by the party with authority to accept the gift to be compatible with the board's educational objectives and policies.
3. Be consistent with the board's mandate to provide equal educational and extracurricular opportunities to all students. Districts must provide equal treatment for members of both sexes to educational programming, extracurricular activities, and athletic benefits and opportunities.
4. Permit the district to maintain resource equity among its learning centers.
5. Be viewpoint neutral. The U.S. Constitution's Free Speech, Establishment, and Equal Protection Clauses may be triggered when a donation comes with a message.
6. Comply with all laws applicable to the district including, without limitation the Americans with Disabilities Act, the Prevailing Wage Act, Health/Life Safety Code, and all applicable procurement and bidding requirements.

The policy's last paragraph has these important new provisions:

1. "The District will provide equal treatment to all individuals and entities seeking to donate money or a gift."
2. "Upon acceptance, all gifts become the District's property."
3. "The acceptance of a gift is not an endorsement by the Board, District, or school of any product service, activity, or program."
4. "The method of recognition is determined by the party accepting the gift."

## Five Year Review

- ▶ **4:170-AP6, E1, Exhibit - School Staff AED Notification Letter.** The procedure is unchanged.
- ▶ **6:15-E, Exhibit - Resolution Declining Requests to Accept Non-Resident Choice Students.** A minor change is made to the line "ADOPTED THIS \_\_\_ DAY OF \_\_\_, 20\_\_ BY THE FOLLOWING VOTE:."
- ▶ **6:140, Education of Homeless Children.** The policy, Legal References, and footnotes are nonsubstantively updated. The proper name of the State law governing the education of homeless children is added to the policy and Legal References. A footnote explains that:
 

Any change required as a result of this review [conducted by the Liaison to determine whether a hardship continues to exist] becomes effective at the close of the school year. Any person who knowingly or willfully presents false information in any review commits a Class C misdemeanor.

- ▶ **6:140-AP, Administrative Procedure - Education of Homeless Children.** The web links are corrected in this procedure.
- ▶ **7:90, Release During School Hours.** The policy is unchanged. The footnotes are updated.
- ▶ **8:30-E1, Exhibit - Letter to Parent Regarding Visits to School by Child Sex Offenders.** No changes were made to this exhibit.
- ▶ **8:30-E2, Exhibit - Child Sex Offender's Request for Permission to Visit School Property.** The instruction in one section of the form is changed, i.e., "**Visit Supervision** (To be completed by the ~~person~~ staff member supervising the child sex offender).

## Progress Report

The contents of this table frequently change.

Topics	Our Response
<p><b>Wellness Policy; Smart Snacks Exempted Fundraising Days</b>            ISBE rules require schools that want to use exempted fundraising days to include the procedures to be used to request an exempted fundraising day, and the process and criteria to review and approve or deny a request within their wellness policies established in accordance with 42 USC 1758b and any federal regulations issued under that statute (see proposed rule at 79 Fed. Reg. 10693, February 26, 2014).</p>	<p>We anticipate that federal regulations will be final in the fall of 2015, and we will update policy 6:50, <i>School Wellness</i> at that time to reference 4:120-AP, <i>Food Services, Competitive Foods; Exemptions</i>, which is where the procedure required to request exempted fundraising days is located.</p>
<p><b>Physical Fitness Assessment (P.A. 98-859)</b>            The law requires a Taskforce to submit recommendations on physical fitness assessments. The Taskforce's report is available at: <a href="http://www.isbe.net/EPE/html/SETFPE.htm">www.isbe.net/EPE/html/SETFPE.htm</a>. ISBE must now create rules for implementing physical fitness assessments by 12-31- 2015. Implementation of physical fitness assessments will occur during the school year 2016-2017.</p>	<p>We will amend <b>PRESS</b> materials when ISBE finishes its rules.</p>
<p><b>Online Concussion Certificates (P.A. 98-1011)</b>            Online concussion awareness training is mandatory for all high school coaching personnel, including the head and assistant coaches, and the athletic directors. <b>Coaching personnel and athletic directors hired before the effective date of this law must be certified by 8-19-2015.</b> Coaching personnel and athletic directors hired on and after 8-19-2014 must be certified before the starting date of their position. In addition, student athletes are required to view the Ill. High School Association's video about concussions.</p>	<p>We will not amend <b>PRESS</b> materials. Review policy 7:305, <i>Student Athlete Concussions and Head Injuries</i>. Use Online component of your <b>PRESS</b> service to navigate to footnote 3 of this policy. Click on footnote 3, and you will find a link to the Ill. High School Association's page, which contains the <i>NFHS Concussion Course</i> link.</p>

# Revisions to Policies, Administrative Procedures and Exhibits

Number and Title	Action The memo describes the revisions.
2:160, Board Attorney	Policy, Legal References, and footnotes are updated to provide clarity.
2:160-E, Exhibit - Checklist for Selecting a Board Attorney	<b>NEW.</b> Exhibit implements steps necessary to hire a school board attorney.
2:260, Uniform Grievance Procedure	Policy and footnotes are updated with important Title VI and Title IX information.
2:260-AP1, Administrative Procedure - Guidelines for Investigating Complaints and Allegations of Misconduct	Procedure is updated to include important issues to discuss with the board attorney.
4:50, Payment Procedures	Policy is updated.
5:50, Drug- and Alcohol-Free Workplace; Tobacco Prohibition	Policy and footnotes are updated to include important provisions and in response to an appellate decision.
5:170, Copyright	Policy is updated with an optional subhead.
5:170-AP4, Administrative Procedure - Designation of District Digital Millennium Copyright Act (DMCA) Agent; Registration Process	<b>NEW.</b> Procedure implements the steps necessary for the new optional subhead in 5:170, <i>Copyright</i> , above.
5:270, Employment At-Will, Compensation, and Assignment	Legal References and footnotes are updated.
5:290, Employment Termination and Suspensions	Legal References and footnotes are updated.
7:10, Equal Educational Opportunities	Policy, Legal References, Cross References, and footnotes are updated.
7:40, Nonpublic School Students, Including Parochial and Home-Schooled Students	Policy and footnotes are updated.
7:190-AP5, Student Handbook - Electronic Devices	Procedure is updated in response to 720 ILCS 5/11-23.5, added by P.A. 98-1138.
7:190-AP6, Administrative Procedure - Guidelines for Investigating Sexting Allegations	Procedure and footnotes are updated in response to 720 ILCS 5/11-23.5, added by P.A. 98-1138.
7:220, Bus Conduct	Policy is updated in the footnotes only in response to 720 ILCS 5/14-3(m), amended by P.A. 98-1142.
7:220-AP, Administrative Procedure - Electronic Recordings on School Buses	Procedure and footnotes are updated in response to 720 ILCS 5/14-3(m), amended by P.A. 98-1142.
7:260, Exemption from Physical Activity	Policy is updated with text that is lost when elementary districts delete policy 6:310, <i>High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students</i> .
7:310, Restrictions on Publications	Policy, footnotes, and Legal References are updated.
7:325, Student <del>Fund Raising</del> Fundraising Activities	Policy RENAMED and updates are made to the policy, footnotes, Legal References, and Cross References.
7:325-E, Exhibit - Application and Procedures to <del>Solicit</del> Involve Students for <del>Fund Raising</del> in Fundraising Activities	Exhibit is RENAMED and updated.
8:10, Connection with the Community	Policy and the footnotes are updated.
8:80, Gifts to the District	Policy substantially revised and its footnotes, Legal References, and Cross References are updated.

## Five Year Review

To further our commitment to continuous improvement, we attempt to review each policy and administrative tool that was not updated during the previous five years. This process keeps our material aligned with good governance principles and keeps the footnotes and Legal References current. Moreover, this process provides an occasion for school board members and administrators to review their materials to ensure that they are fulfilling their purpose.

Number and Title	Action
4:170-AP6, E1, Exhibit - School Staff AED Notification Letter	Unchanged.
6:15-E, Exhibit - Resolution Declining Requests to Accept Non-Resident Choice Students	Minor change to date format.
6:140, Education of Homeless Children	Policy, Legal References, and footnotes are nonsubstantively updated.
6:140-AP, Administrative Procedure - Education of Homeless Children	Web links are corrected.
7:90, Release During School Hours	Policy is unchanged; footnotes are updated.
8:30-E1, Exhibit - Letter to Parent Regarding Visits to School by Child Sex Offenders.	Unchanged.
8:30-E2, Exhibit - Child Sex Offender's Request for Permission to Visit School Property.	Minor change.

## Acknowledgement to PRESS Advisory Board

Before each **PRESS** issue is published, a group of distinguished individuals provides input and suggestions. We appreciate their contributions and thank them sincerely.

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# DRAFT UPDATE

## School Board

### Board Attorney

The School Board may enter into ~~any agreement~~ agreements for legal services with ~~a specific attorney or law firm~~ one or more attorneys or law firms to be the Board Attorney(s). The Board Attorney represents the School Board in its capacity as the governing body for the School District. The Board Attorney shall not represent another client if the representation involves a concurrent conflict of interest, unless permitted by the Ill. Rules of Professional Conduct adopted by the Ill. Supreme Court. The Board Attorney serves on a retainer or other fee arrangement as determined in advance. The Board Attorney will provide services as described in the agreement for legal services. The District will only pay for legal services that are provided in accordance with the agreement for legal services or are otherwise authorized by this policy or a majority of the Board.

The Superintendent, his or her designee, and Board President, his or her designee, are each authorized to confer with and/or seek the legal advice of the Board Attorney. The Board may authorize a specific member to confer with legal counsel on its behalf.

The Superintendent may authorize the Board Attorney to represent the District in any legal matter until the Board has an opportunity to consider the matter.

The Board retains the right to consult with or employ other attorneys and to terminate the service of any attorney.

LEGAL REF.: Rule 1.7 (Conflict of Interest: Current Clients) and Rule 1.13 (Organization as Client) of the Ill. Rules of Professional Conduct adopted by the Ill. Supreme Court.

CROSS REF.: 4:60 (Purchases and Contracts)

ADOPTED: September 20, 2010

**Comment [AKL1]:** The changes clarify that: (1) the school board may select one or more attorneys or law firms as *Board Attorneys*; (2) the *Board Attorney* represents the school board as the governing body for the district; and (3) the *Board Attorney* must not represent another client if the representation would create a conflict of interest.

The new text is a restatement of the Ill. Supreme Court's rules governing the professional conduct of attorneys.

**Issue 89, August 2015**

# NEW

August 2015

2:160-E

## Board of Education

### Exhibit - Checklist for Selecting a Board Attorney

The School Board selects and retains the Board Attorney(s). The Board may use this checklist for guidance when it selects and retains attorney(s) and/or law firms for legal services. This checklist is designed for the Board to use a request for proposal (RFP) process to seek outside attorneys/law firms, but it can be adapted for an application process, if the Board seeks an in-house attorney. For more information, call the IASB Office of General Counsel; see its current phone numbers at [www.iasb.com/whatis/staff.cfm](http://www.iasb.com/whatis/staff.cfm).

**Comment [A1]:** The exhibit is a checklist designed to assist school boards in selecting and retaining legal counsel.

**Issue 89, August 2015**

**Determine what type of legal services the District needs.**

1. Review Board policy 2:160, *Board Attorney*. **Note:** Critically analyze whether the District's legal needs are best served by in-house attorney(s) or outside attorney(s)/law firms. Many districts use a combination of these services. Many districts also use multiple attorney(s)/law firms for their specialties, e.g., different law firms for bond counsel, special education, or labor law. This checklist is designed for the Board to use a request for proposal (RFP) process to seek outside attorney(s)/law firms, but it can be adapted for an application process, which would better fit if the Board seeks an in-house attorney.
2. Consider the following factors to analyze the type(s) of legal services needed for the District including, but are not limited to:
  - District's size;
  - Any past and current experiences with legal matters;
  - Complexity of the District's legal needs;
  - Availability of expertise; and
  - Cost of outside fees compared to internal staff expenses for an in-house arrangement.

**Develop a list of qualifications necessary for providing quality legal services to the District.**

1. Review policy 4:60, Purchases and Contracts. **Note:** While State law exempts hiring an attorney from bidding requirements (105 ILCS 10-20.21(a)), the Board may want to review its procurement processes and align contracts for legal services to its non-bidding-related standards for purchases, e.g., avoiding favoritism, staying within the District's budget, etc.
2. Develop the list of qualifications. The major qualifications include, but are not limited to:
  - Licensed to practice law in Illinois and in good standing with the Illinois Attorney Registration and Disciplinary Commission (ARDC) (see checklist item *Conduct a reference check and other background investigations*, below)
  - Member of the District's assigned United States district court and the Seventh Circuit Court of Appeals
  - Substantive knowledge and experience in the legal areas matching District's needs, e.g., bidding, civil rights, collective bargaining, education reform, employment law, Freedom of Information Act, Open Meetings Act, other records laws, special education, student rights, etc. **Note:** This list of knowledge and experience must be created by the District's identified needs and may change from time to time.
  - Experience in all aspects of contract, employment, and school law

2:160-E

Page 1 of 6

# NEW

- Experience that meets the District’s needs, including litigation experience in State and federal courts
- Membership in professional associations, such as, the Illinois Council of School Attorneys (ICSA) and education law sections of bar associations, etc.
- Demonstrated knowledge of and ability to apply professional responsibility rules
- Accessibility for the District’s identified needs, e.g., evening Board meetings, phone calls, etc.
- Ability to declare that representation of the District will be to the exclusion of all other clients having potential conflicts with the District’s interests
- When additional qualifications apply, those list those qualifications for providing legal services. This may include specialties such as bond counsel, etc.

**Develop the RFP.**

1. Insert the list of qualifications that the Board developed.
2. Include the following information:
  - The deadline for responses to be submitted
  - The location (address or email) where responses should be sent
  - A statement that the Board is soliciting proposals from qualified lawyers and law firms to provide legal services to the School District
  - Significant information about the District. See Board policy 1:30, *School District Philosophy*, for the District’s mission statement that is specific to the community’s goals.
  - The scope of work, e.g., “The Board Attorney will provide legal advice concerning [typical duties, specific duties, excluded duties].”
  - Qualifications
  - Details about interviews and presentations
3. Specify what responders must include in their responses, such as the following:
  - Cover letter, complete name, address, and legal structure (if the responder is a law firm)
  - The individuals who prepared the response, including their titles
  - If different from above, the identity of and directory information for the individuals who have authority to answer questions regarding the submitted proposal
  - A proposed fee schedule, e.g., “Respondents may combine set fees and hourly fees. If hourly fees are proposed, please provide the minimum time increment for billing purposes. If a retainer agreement is proposed, please specifically describe options.”
  - A summary of the responder’s relevant experience representing public schools
  - A writing sample
  - An assurance that the responder meets the RFP’s qualifications
  - References including current or past clients

**Announce the RFP.**

1. Title the announcement. **Note:** How and where the RFP is announced are at the Board’s sole discretion. The Board may want to announce the RFP during an open meeting, post it on the District’s website, mail it to local law firms, and/or place it in the local newspaper(s) or other legal publications. A directory of those lawyers belonging to the Council of School Attorneys

# NEW

(ICSA) is on the IASB website, [www.iasb.com](http://www.iasb.com). A printed copy is available upon request. Inclusion in the directory does not represent an IASB endorsement. Some attorneys who practice school law do not belong to ICSA. Other online sources, such as the Illinois State Bar Association, also maintain directories of information about attorneys. The Board may want to title the announcement “The [*Insert District’s name*] Board of Education Requests Proposals to Provide Legal Services.”

2. Announce that the Board seeks an attorney or law firm to serve as its Board Attorney.
3. Inform the reader that the attorney or law firm selected will serve from the date of appointment to [*date*]. The length of the appointment is at the Board’s discretion.
4. State the School District’s philosophy or mission statement.
5. Insert the RFP location and contact information with the beginning date and time.
6. Tell prospective responders that completed RFPs must be returned [*by certain time and date*] to [*name and title of person receiving applications*].

**Receive and manage responses to the RFP.**

1. Review policy 2:110, *Qualifications, Term, and Duties of Board Officers*. The Board President is a logical officer to accept the applications, but this task may be delegated to the Secretary or Superintendent’s secretary if the Board determines that it is more convenient. Who accepts applications is at the Board’s sole discretion and should be decided by the Board prior to posting the RFP announcement
2. The Board will discuss, at an open meeting, its process to review the applications and who will contact RFP responders for an interview.
3. The designated person will contact RFP responders for interviews.

**Develop interview questions.**

1. Interview questions are at the Board’s discretion.
2. A prospective attorney or law firm to fill the Board Attorney position may raise other specific issues that the Board will want to cover during an interview.
3. The following non-exhaustive list of interview questions may help the Board tailor its questions toward finding an attorney or law firm with an approach to the role of the Board Attorney that the Board desires:
  - What do you see as your role as Board Attorney?
  - How many other school districts do you currently represent?
  - What kind of legal services do you provide to your school clients? Please explain how your other experience is relevant to this position.
  - How many years of experience does your firm (or, the attorney) have? How long have you been practicing law? How long have you been representing school districts?
  - What methods will you use to ensure all members of the Board, which is your client, remain informed? See the discussion about the *Ill. Professional Rules of Conduct* in ¶n 2 of policy 2:160, *Board Attorney*.
  - How would you manage a situation in which the Board feels strongly about its position but you believe that position is not legally supportable? The *Ill. Rules of Professional Conduct*, at [www.illinoiscourts.gov/supremecourt/rules/art\\_viii/default\\_new.asp](http://www.illinoiscourts.gov/supremecourt/rules/art_viii/default_new.asp), require

# NEW

attorneys to represent the Board in its capacity as the governing body for the District. The responders should be discussing these rules, specifically Rule 1.7 (Conflict of Interest: Current Clients) and Rule 1.13 (Organization as Client), among others, in their answers to this question. See also, **PRESS** policy 2:160, *Board Attorney*.

- How would you manage a situation in which the Board's interest may be or become adverse to one or more of its members? See the discussion about the *Ill. Professional Rules of Conduct* in f/n 2 of policy 2:160, *Board Attorney*.
- How would you manage a situation in which the Board and Superintendent are in conflict? How about a divided Board? See the discussion about the *Ill. Professional Rules of Conduct* in f/n 2 of policy 2:160, *Board Attorney*.
- If the Board did something that you had advised against, could you still defend the Board's action? See the discussion about the *Ill. Professional Rules of Conduct* in f/n 2 of policy 2:160, *Board Attorney*.
- Will you try to shape Board decisions or do you have a *whatever the Board decides philosophy*? See the discussion about the *Ill. Professional Rules of Conduct* in f/n 2 of policy 2:160, *Board Attorney*.
- Do you give clients specific recommendations or do you advise them of the available options and let the client decide? See the discussion about the *Ill. Professional Rules of Conduct* in f/n 2 of policy 2:160, *Board Attorney*.
- Do you provide your Board of Education clients with any updating services gratis?
- How do you keep your Board clients apprised of litigation and other legal matters you are handling for them?
- Will you be handling this business personally (i.e., will you delegate to your associates or partners)?
- Can anyone else in your firm handle our inquiries when you are unavailable?
- How do you keep current on school law?
- When do you tell your school clients to contact you regarding a matter with possible legal repercussions?
- Have you represented a school district in a matter involving the rights of disabled students? ...involving disabled employees? ... involving a student expulsion? ... involving a teacher dismissal? ... involving an employee's contract or dismissal? ... involving a building contract or bidding matter? ... Can you tell us about that case?
- How do you bill? How are you to be paid? Please explain your rates and/or fees. The subject of billing should cover whether the attorney or law firm prepares a budget for representation and its method for billing in detail, including the date and time, what work was performed, and who worked on the project, along with expenses.
- Did you bring a written agreement for legal services or a retainer agreement? If yes, please review it for us now. If not, please explain the options for a written agreement for legal services.

**Develop an interview protocol.** Interviews may occur in closed session pursuant to 5 ILCS 120/2(c)(1).

1. The Board President will lead the Board as it interviews responders to its RFP (see 105 ILCS 5/10-13 stating that the Board President presides at all meetings and Board policy 2:110, Qualifications, Term, and Duties of Board Officers.

# NEW

2. The Board may also want to consider allowing an equal amount of time for each interview.
3. Discuss the following items with each responder during the interview:
  - Introduce Board members to the responder.
  - Describe the Board's interview process, selection process, and ask the responder if he or she has questions about the Board's process for selecting its attorney.
  - Describe the District's philosophy or mission statement.
  - Describe the Board Attorney position by reviewing the RFP.
  - Begin asking the interview questions. (See *Develop interview questions*, above).
  - Ask the responder whether he or she has any questions for the Board.
  - Thank the responder and inform him or her when the Board expects to make its decision and how the responder will be contacted regarding the Board's decision.

**Conduct a reference check and other background investigation(s).**

1. The Board President may perform this check or direct the Superintendent to:
  - Check the ARDC's master roll of attorneys as "Authorized to Practice Law." To do this, enter the attorney's name into the ARDC's registration and public disciplinary records database at: [www.iardc.org/lawyersearch.asp](http://www.iardc.org/lawyersearch.asp).
  - Click on the attorney's name to review whether any disciplinary actions are pending or resolved; current and prior actions will appear at the bottom of the screen.
  - If disciplinary actions are listed, ask the attorney or law firm for more information.
2. There are other online attorney review services available. These services may be overly subjective and/or the attorney may have control over the content in these services. Always check with the ARDC.
3. Call references provided by the responder.

**Enter into a written contract with the selected attorney or law firm.**

1. All *agreements for legal services* should be in writing. At minimum, the agreement should provide the fee arrangement and the scope of services. *Agreements for legal services* and individual billing statements form the Board Attorney are subject to disclosure pursuant to a Freedom of Information Act request (PAC-14-002).
2. Discuss the fee arrangements with the responder and decide:
  - Whether to enter into a fee arrangement or a retainer agreement. Note: Attorneys typically bill by a pre-determined percentage of the hour, e.g., in one-tenth of an hour increments. Many districts enter into a retainer agreement for legal services that requires them to pay the attorney a pre-determined fee every month. In return, the attorney provides a pre-determined amount of legal services whenever the district needs him or her. Districts find this useful because (1) they can budget for legal expenses, (2) legal advice is available up to the pre-determined amount for lower fees, and (3) this arrangement often provides for an enhanced, long-term relationship with the attorney.
  - The appropriate scope of services.
3. Review the written contract (*Agreement for Legal Services*) for these provisions:
  - Fee arrangement.
  - Scope of services.

# NEW

- Who will be providing legal services?
  - A statement that the Board controls all legal decisions.
  - A statement that the attorney and his or her law firm have no conflicts of interest or, if a conflict exists, that the Board understands the conflict and waives it.
  - Board's right to terminate the services of the attorney and law firm at any time for any reason.
4. Approve the *Agreement for Legal Services* during an open Board meeting.
- Announce the appointment to District staff and community.**
1. The contents of the announcement and length of time it is displayed are at the Board's sole discretion.
  2. The Board may want to consider announcing during an open meeting. See Board policy 8:10, *Connection with the Community*.
  3. The Board may want to include the following information in its announcement:
    - The Board appointed [attorney's name or law firm name] as the Board Attorney.
    - The appointment will begin on [date] for [length of time].
    - The Board previously established qualifications for the Board Attorney in a careful and thoughtful manner. [Attorney or law firm's name] meets these qualifications and has demonstrated the willingness to accept its duties and responsibilities. [Attorney or law firm's name] brings a clear understanding of the demands and expectations of the Board Attorney position along with a constructive attitude toward the challenge.

DATED:

# DRAFT UPDATE

## School Board

### Uniform Grievance Procedure

A student, parent/guardian, employee, or community member should notify any District Complaint Manager if he or she believes that the School Board, its employees, or agents have violated his or her rights guaranteed by the State or federal Constitution, State or federal statute, or Board policy, or have a complaint regarding any one of the following:

1. Title II of the Americans with Disabilities Act
2. Title IX of the Education Amendments of 1972
3. Section 504 of the Rehabilitation Act of 1973
4. Title VI of the Civil Rights Act, 42 U.S.C. §2000d et seq.
5. Equal Employment Opportunities Act (Title VII of the Civil Rights Act), 42 U.S.C. §2000e et seq.
6. Sexual harassment (Illinois Human Rights Act, Title VII of the Civil Rights Act of 1964, and Title IX of the Education Amendments of 1972)
7. Bullying, 105 ILCS 5/27-23.7
8. Misuse of funds received for services to improve educational opportunities for educationally disadvantaged or deprived children
9. Curriculum, instructional materials, and/or programs
10. Victims' Economic Security and Safety Act, 820 ILCS 180
11. Illinois Equal Pay Act of 2003, 820 ILCS 112
12. Provision of services to homeless students
13. Illinois Whistleblower Act, 740 ILCS 174/.
14. Misuse of genetic information (Illinois Genetic Information Privacy Act (GIPA), 410 ILCS 513/ and Titles I and II of the Genetic Information Nondiscrimination Act (GINA), 42 U.S.C. §2000ff et seq.)
15. Employee Credit Privacy Act, 820 ILCS 70/.

The Complaint Manager will first attempt to resolve complaints without resorting to this grievance procedure ~~and~~. If a formal complaint is filed, ~~to~~ under this procedure, the Complaint Manager will address the complaint promptly and equitably. A student and/or parent/guardian filing a complaint under this procedure may forego any informal suggestions and/or attempts to resolve it and may proceed directly to the grievance procedure. The Complaint Manager will not require a student or parent/guardian complaining of any form of harassment to attempt to resolve allegations directly with the accused (or the accused's parents/guardians); this includes mediation.

### Right to Pursue Other Remedies Not Impaired

The right of a person to prompt and equitable resolution of a complaint filed hereunder shall not be impaired by the person's pursuit of other remedies, e.g., criminal complaints, civil actions, etc. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies and use of this grievance procedure does not extend any filing deadline related to the pursuit of other remedies. If a person is pursuing another remedy subject to a complaint under this policy, the District will continue with a simultaneous investigation under this policy.

**Comment [AKL1]:** Text throughout the policy is updated to clarify the rights of a complainant, an accused, and the school district when investigations pursuant to this policy occur. These clarifications were made in response to the uptick of investigations by the Dept. of Education's Office for Civil Rights (OCR) in Illinois involving Title VI (discrimination on the basis of race, color, and national origin) and Title IX (discrimination on the basis of sex). While the changes reflect what OCR has requested in past investigations, OCR investigations are a moving target - meaning these changes do not guarantee that OCR would not request your district to make different changes during an OCR investigation.

**Issue 89, August 2015**

# DRAFT UPDATE

## Deadlines

All deadlines under this procedure may be extended by the Complaint Manager as he or she deems appropriate. As used in this policy, “school business days” means days on which the District’s main office is open.

## Filing a Complaint

A person (hereinafter Complainant) who wishes to avail him or herself of this grievance procedure may do so by filing a complaint with any District Complaint Manager. The Complainant shall not be required to file a complaint with a particular Complaint Manager and may request a Complaint Manager of the same gender. The Complaint Manager may request the Complainant to provide a written statement regarding the nature of the complaint or require a meeting with a student’s parent(s)/guardian(s). The Complaint Manager shall assist the Complainant as needed.

For bullying and cyber-bullying, the Complaint Manager shall process and review the complaint according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

## Investigation

The Complaint Manager will investigate the complaint or appoint a qualified person to undertake the investigation on his or her behalf. The Complaint Manager shall ensure both parties have an equal opportunity to present evidence during an investigation. If the Complainant is a student, under 18 years of age, the Complaint Manager will notify his or her parent(s)/guardian(s) that they may attend any investigatory meetings in which their child is involved. The complaint and identity of the Complainant will not be disclosed except: (1) as required by law, this policy, or (2) as necessary to fully investigate the complaint, or (3) as authorized by the Complainant.

The identity of any student witnesses will not be disclosed except: (1) as required by law or any collective bargaining agreement, or (2) as necessary to fully investigate the complaint, or (3) as authorized by the parent/guardian of the student witness, or by the student if the student is 18 years of age or older.

The Complaint Manager will inform, at regular intervals, the person(s) filing a complaint under this procedure about the status of the investigation. Within 30 school business days of the date the complaint was filed, the Complaint Manager shall file a written report of his or her findings with the Superintendent. The Complaint Manager may request an extension of time. If a complaint of sexual harassment contains allegations involving the Superintendent, the written report shall be filed with the Board, which will make a decision in accordance with the following section of this policy. The Superintendent will keep the Board informed of all complaints.

## Decision and Appeal

Within 5 school business days after receiving the Complainant and the accused by ~~U.S. mail~~, first class U.S. mail as well as to the Complaint Manager. All decisions shall be based upon the preponderance of evidence standard.

Within 10 school business days after receiving the Superintendent’s decision, the Complainant or the accused may appeal the decision to the Board by making a written request to the Complaint Manager. The Complaint Manager shall promptly forward all materials relative to the complaint and appeal to the Board. Within 30 school business days, the Board shall affirm, reverse, or amend the Superintendent’s decision or direct the Superintendent to gather additional information. Within 5

**Comment [AKL2]:**  
*Preponderance of evidence* is a standard of proof in civil cases. It means “evidence which is of greater weight or more convincing than the evidence which is offered in opposition to it; that is, evidence which as a whole shows that the fact sought to be proved is more probable than not.  
**Issue 89, August 2015**

# DRAFT UPDATE

school business days of the Board's decision the Superintendent shall inform the Complainant and the accused of the Board's action.

This grievance procedure shall not be construed to create an independent right to a hearing before the Superintendent or Board. The failure to strictly follow the timelines in this grievance procedure shall not prejudice any party.

## Appointing Nondiscrimination Coordinator and Complaint Managers

The Superintendent shall appoint a Nondiscrimination Coordinator to manage the District's efforts to provide equal opportunity employment and educational opportunities and prohibit the harassment of employees, students, and others. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

The Superintendent shall appoint at least one Complaint Manager to administer the complaint process in this policy. If possible, the Superintendent will appoint 2 Complaint Managers, one of each gender. The District's Nondiscrimination Coordinator may be appointed as one of the Complaint Managers.

The Superintendent shall insert into this policy and keep current the names, addresses, and telephone numbers of the Nondiscrimination Coordinator and the Complaint Managers.

**Comment [AKL3]:** Title IX regulations require districts to identify the name, address, and telephone number of the person who is responsible for coordinating the district's compliance efforts. OCR prefers that school districts make Title IX information and coordinators visible to the community, and it has provided materials designed to remind schools of their obligation to designate a Title IX coordinator.  
**Issue 89, August 2015**

## **Nondiscrimination Coordinator:**

Mr. Jay McCracken, Supt.  
Name  
400 E. Silverspoon Ave., Granville, IL 61326  
Address  
mccrackenj@pcschools535.org  
(815) 882-2800 x5  
Telephone

## **Complaint Managers:**

Ronda Cross, Principal  
Putman Co. Primary School  
Name  
400 E. Silverspoon Ave., Granville, IL 61326  
Address  
crossr@pcschools535.org  
(815) 882-2800 x1  
Telephone

Mr. Jay McCracken  
Superintendent  
Name  
400 E. Silverspoon Ave., Granville, IL 61326  
Address  
mccrackenj@pcschools535.org  
(815) 882-2800 x5  
Telephone

LEGAL REF.: Age Discrimination in Employment Act, 29 U.S.C. §621 et seq.  
Americans With Disabilities Act, 42 U.S.C. §12101 et seq.  
Equal Employment Opportunities Act (Title VII of the Civil Rights Act), 42 U.S.C. §2000e et seq.  
Equal Pay Act, 29 U.S.C. §206(d).  
Genetic Information Nondiscrimination Act, 42 U.S.C. §2000ff et seq.  
Immigration Reform and Control Act, 8 U.S.C. §1324a et seq.

# ***DRAFT UPDATE***

McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.  
Rehabilitation Act of 1973, 29 U.S.C. §791 et seq.  
Title VI of the Civil Rights Act, 42 U.S.C. §2000d et seq.  
Title IX of the Education Amendments, 20 U.S.C. §1681 et seq.  
105 ILCS 5/2-3.8, 5/3-10, 5/10-20.7a, 5/10-22.5, 5/22-19, 5/24-4, 5/27-1, 5/27-23.7, and 45/1-15.  
Illinois Genetic Information Privacy Act, 410 ILCS 513/.  
Illinois Whistleblower Act, 740 ILCS 174/.  
Illinois Human Rights Act, 775 ILCS 5/.  
Victims' Economic Security and Safety Act, 820 ILCS 180, 56 Ill.Admin.Code Part 280.  
Equal Pay Act of 2003, 820 ILCS 112.  
Employee Credit Privacy Act, 820 ILCS 70/.  
23 Ill.Admin.Code §§1.240 and 200-40.

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 6:140 (Education of Homeless Children), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:70 (Accommodating Individuals with Disabilities), 8:110 (Public Suggestions and Concerns)

ADOPTED: ~~October 21, 2013~~

# DRAFT UPDATE

## Operational Services

### Payment Procedures

The Treasurer or designee shall prepare a list of all due and payable bills, indicating vendor name and amount, and shall present it to the School Board in advance of the Board's first regular ~~meeting~~ or, if necessary, a special monthly meeting. These bills are reviewed by the Board, after which they may be approved for payment by Board order. Approval of all bills shall be given by a roll call vote and the votes shall be recorded in the minutes. The Treasurer shall pay the bills after receiving a Board order or pertinent portions of the Board minutes, even if the minutes are unapproved, provided the order or minutes are signed by the Board President and Secretary, or a majority of the Board.

The Treasurer is authorized, without further Board approval, to pay Social Security taxes, wages, pension contributions, utility bills, and other recurring bills. These disbursements shall be included in the listing of bills presented to the Board.

The Board authorizes the Superintendent or designee to establish revolving funds and a petty cash fund system for school cafeterias, lunchrooms, athletics, or similar purposes, provided such funds are maintained in accordance with Board policy 4:80, *Accounting and Audits*, and remain in the custody of an employee who is properly bonded according to State law.

LEGAL REF.: 105 ILCS 5/8-16, 5/10-7, and 5/10-20.19.  
23 Ill.Admin.Code §100.70.

CROSS REF.: 4:55 (Use of Credit and Procurement Cards), 4:60 (Purchases and Contracts),  
4:80 (Accounting and Audits)

ADOPTED: ~~October 18, 2010~~

**Comment [APowell1]:**

Following its 5-year review, the policy is updated in response to subscriber feedback.

**Issue 89, August 2015**

# DRAFT UPDATE

## General Personnel

### Drug- and Alcohol-Free Workplace; Tobacco Prohibition

All District workplaces are drug- and alcohol-free workplaces. All employees are prohibited from engaging in any of the following activities while on District premises or while performing work for the District:

1. Unlawful manufacture, dispensing, distribution, possession, or use of an illegal or controlled substance.
2. Distribution, consumption, use, possession, or being under the influence of an alcoholic beverage; being present on District premises or while performing work for the District when alcohol consumption is detectable, regardless of when and/or where the use occurred.
3. Possession or use of medical cannabis.

For purposes of this policy a controlled substance means a substance that is:

1. Not legally obtainable,
2. Being used in a manner different than prescribed,
3. Legally obtainable, but has not been legally obtained, or
4. Referenced in federal or State controlled substance acts.

As a condition of employment, each employee shall:

1. Abide by the terms of the Board policy respecting a drug- and alcohol-free workplace; and
2. Notify his or her supervisor of his or her conviction under any criminal drug statute for a violation occurring on the District premises or while performing work for the District, no later than 5 calendar days after such a conviction.

Unless otherwise prohibited by this policy, prescription and over-the-counter medications are not prohibited when taken in standard dosages and/or according to prescriptions from the employee's licensed health care provider, provided that an employee's work performance is not impaired.

To make employees aware of the dangers of drug and alcohol abuse, the Superintendent or designee shall perform each of the following:

1. Provide each employee with a copy of this policy.
2. Post notice of this policy in a place where other information for employees is posted.
3. Make available materials from local, State, and national anti-drug and alcohol-abuse organizations.
4. Enlist the aid of community and State agencies with drug and alcohol informational and rehabilitation programs to provide information to District employees.
5. Establish a drug-free awareness program to inform employees about:
  - a. The dangers of drug abuse in the workplace,
  - b. Available drug and alcohol counseling, rehabilitation, re-entry, and any employee assistance programs, and

**Comment [AKL1]:** These actions are prohibited by both federal and State statute. These laws do not address *under the influence*. The board may add the following optional language at the end of this sentence.

**OPTION -** , or being under the influence of any illegal substance or any detectable use of any illegal substance regardless of when or where the use occurred.

Contact the board attorney for advice concerning this optional provision and whenever the district wants to discipline or dismiss an employee using it. (See the following comment box and the Update Memo for more information.)

**Issue 89, August 2015**

**Comment [AKL2]:** Optional; alcohol is not addressed in either the federal or State Drug-Free Workplace Acts. Contact the board attorney for advice concerning this provision and whenever the district wants to discipline or dismiss an employee using it. If a hearing is required before the district may discipline or discharge an employee under this provision, the district must put forth evidence that the employee violated it. A district would also have this burden if a grievance is filed under a *just cause* provision in a collective bargaining agreement.

**Issue 89, August 2015**

# DRAFT UPDATE

c. The penalties that the District may impose upon employees for violations of this policy.

## Tobacco Prohibition

All employees are covered by the conduct prohibitions contained in policy 8:30, *Visitors to and Conduct on School Property*. The prohibition on the use of tobacco products applies both (1) when an employee is on school property, and (2) while an employee is performing work for the District at a school event regardless of the event's location. *Tobacco* shall have the meaning provided in section 10-20.5b of the School Code.

## District Action Upon Violation of Policy

An employee who violates this policy may be subject to disciplinary action, including termination. Alternatively, the School Board may require an employee to successfully complete an appropriate drug- or alcohol-abuse rehabilitation program.

The Board shall take disciplinary action with respect to an employee convicted of a drug offense in the workplace within 30 days after receiving notice of the conviction.

Should District employees be engaged in the performance of work under a federal contract or grant, or under a State contract or grant of \$5,000 or more, the Superintendent shall notify the appropriate State or federal agency from which the District receives contract or grant monies of the employee's conviction within 10 days after receiving notice of the conviction.

LEGAL REF.: Americans With Disabilities Act, 42 U.S.C. §12114.  
Compassionate Use of Medical Cannabis Pilot Program, 410 ILCS 130/.  
Controlled Substances Act, 21 U.S.C. §812; 21 C.F.R. §1308.11-1308.15.  
Drug-Free Workplace Act of 1988, 41 U.S.C. §701 et seq.  
Safe and Drug-Free School and Communities Act of 1994, 20 U.S.C. §7101 et seq.  
Drug-Free Workplace Act, 30 ILCS 580/.  
105 ILCS 5/10-20.5b.

CROSS REF.: 8:30 (Visitors to and Conduct on School Property)

ADOPTED: [January 21, 2014](#)

# DRAFT UPDATE

## General Personnel

### Copyright

#### Works Made for Hire

The Superintendent shall manage the development of instructional materials and computer programs by employees during the scope of their employment in accordance with State and federal laws and School Board policies. Whenever an employee is assigned to develop instructional materials and/or computer programs, or otherwise performs such work within the scope of his or her employment, it is assured the District shall be the owner of the copyright.

#### Copyright Compliance

While staff members may use appropriate supplementary materials, it is each staff member's responsibility to abide by the District's copyright compliance procedures and to obey the copyright laws. The District is not responsible for any violations of the copyright laws by its staff or students. A staff member should contact the Superintendent or designee whenever the staff member is uncertain about whether using or copying material complies with the District's procedures or is permissible under the law, or wants assistance on when and how to obtain proper authorization. No staff member shall, without first obtaining the permission of the Superintendent or designee, install or download any program on a District-owned computer. At no time shall it be necessary for a District staff member to violate copyright laws in order to properly perform his or her duties.

#### Copyright Infringement; Designation of District Digital Millennium Copyright Act (DMCA) Agent

The employee listed below receives complaints about copyright infringement within the use of the District's online services. The Superintendent or designee will register this information with the federal Copyright Office as required by federal law.

#### District DMCA Agent:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

LEGAL REF.: Federal Copyright Law of 1976, 17 U.S.C. §101 et seq.  
105 ILCS 5/10-23.10.

CROSS REF.: 6:235 (Access to Electronic Networks)

ADOPTED: December 21, 2009

**Comment [APowell1]:**  
**Option:** An optional subhead is added for districts that are *online service providers* (OSP) under the DMCA. The DMCA is an amendment to 17 U.S.C. §101 et seq. that provides limitations on OSP liability for storage of copyrighted material residing on a system or network controlled or operated by or for the OSP. This liability limitation is called the *Safe Harbor Provision* (SHP).  
**If a district is an OSP, the SHP provision will not apply if the district does not designate, publicize, and register a DMCA Agent with the federal Copyright Office (at publication time, registration was \$105).**  
Districts that may benefit from the SHP are those that operate or contract to operate the following types of websites: file and information sharing sites; blogs that allow guests to post content; social media sites; and other sites that accept, publish or host content created and submitted by other parties. For further steps to designate a DMCA agent, see 5:170-AP4, *Designation of District Digital Millennium Copyright Act (DMCA) Agent; Registration Process.*  
Before adopting this section, **consult the board attorney to first identify whether the District is an online service provider (OSP) under the DMCA.**

# DRAFT UPDATE

## Educational Support Personnel

### Employment At-Will, Compensation, and Assignment

#### Employment At-Will

Unless otherwise specifically provided, District employment is at-will, meaning that employment may be terminated by the District or employee at any time for any reason, other than a reason prohibited by law, or no reason at all. Nothing in School Board policy is intended or should be construed as altering the employment at-will relationship.

Exceptions to employment at-will may include employees who are employed annually, have an employment contract, or are otherwise granted a legitimate interest in continued employment. The Superintendent is authorized to make exceptions to employing nonlicensed employees at-will but shall maintain a record of positions or employees who are not at-will.

**Please refer to the following current agreement:**

**Collective Bargaining Agreement Between the Putnam County Education Association, IEA-NEA, and the Board of Education, Putnam County Community Unit School District 535.**

**For employees not covered by this agreement:**

The Board will determine salary and wages for educational support personnel. Increments are dependent on evidence of continuing satisfactory performance. An employee covered by the overtime provisions in State or federal law, shall not work overtime without the prior authorization from the employee's immediate supervisor. Educational support personnel are paid twice a month.

#### Assignment

The Superintendent is authorized to make assignments and transfers of educational support personnel.

**LEGAL REF.:** 105 ILCS 5/10-22.34 and 5/10-23.5.  
~~[Griggsville Perry Community Unit School Dist. No. 4 v. Illinois Educ. Labor Relations Bd., 963 N.E.2d 332 \(Ill.App.4, 2013\).](#)~~  
~~[Cook v. Eldorado Community Unit School District, No. 03 MR 32 \(Ill.App.5, 2004\).](#)~~  
~~[Duldulao v. St. Mary of Nazareth Hospital, 483 N.E. 2d 956 \(Ill.App.1, 1985\);](#)~~  
~~[aff'd in part and remanded, 505 N.E.2d 314 \(Ill. 1987\).](#)~~  
~~[Kaiser v. Dixon, 468 N.E. 2d 822 \(Ill.App.2, 1984\).](#)~~

**CROSS REF.:** 5:10 (Equal Employment Opportunity and Minority Recruitment) 5:35 (Compliance with the Fair Labor Standards Act), 5:290 (Educational Support Personnel - Employment Termination and Suspensions), 5:310 (Educational Support Personnel - Compensatory Time-Off)

**ADOPTED:** ~~June 15, 2015~~

**Comment [APowell1]:** The Legal References are updated to delete case law that has been overturned or refers to lower court decisions.

**Issue 89, August 2015**

# ***DRAFT UPDATE***

## **Educational Support Personnel**

### **Employment Termination and Suspensions**

#### **Resignation and Retirement**

**Please refer to the following current agreement:**

**Collective Bargaining Agreement Between the Putnam County Education Association, IEA-NEA, and the Board of Education, Putnam County Community Unit School District 535.**

**For employees not covered by this agreement:**

An employee is requested to provide 2 weeks' notice of a resignation. A resignation notice cannot be revoked once given. An employee planning to retire should notify his or her supervisor at least 2 months before the retirement date.

#### **Non-RIF Dismissal**

Employees who are employed annually or have a contract, or who otherwise have a legitimate expectation of continued employment, may be dismissed: (1) at the end of the school year or at the end of their respective contract after being provided appropriate notice and after compliance with any applicable contractual provisions, or (2) mid-year or mid-contract provided appropriate due process procedures are provided.

The Superintendent is responsible for making dismissal recommendations to the School Board consistent with the Board's goal of having a highly qualified, high performing staff.

#### **Reduction in Force and Recall**

**Please refer to the following current agreement:**

**Collective Bargaining Agreement Between the Putnam County Education Association, IEA-NEA, and the Board of Education, Putnam County Community Unit School District 535.**

**For employees not covered by this agreement:**

The Board may, as necessary or prudent, decide to decrease the number of educational support personnel or to discontinue some particular type of educational support service and, as a result of that action, dismiss or reduce the hours of one or more educational support employees. When making decisions concerning reduction in force and recall, the Board will follow Sections 10-22.34c (outsourcing non-instructional services) and 10-23.5 (procedures) of the School Code, to the extent they are applicable and not superseded by legislation or an applicable collective bargaining agreement.

#### **Final Paycheck**

A terminating employee's final paycheck will be adjusted for any unused, earned vacation credit. Employees are paid for all earned vacation. Terminating employees will receive their final pay on the next regular payday following the date of termination, except that an employee dismissed due to a reduction in force shall receive his or her final paycheck on or before the next regular pay date following the last day of employment.

# DRAFT UPDATE

## Suspension

Please refer to the following current agreement:

**Collective Bargaining Agreement Between the Putnam County Education Association, IEA-NEA, and the Board of Education, Putnam County Community Unit School District 535.**

**For employees not covered by this agreement:**

Except as provided below, the Superintendent is authorized to suspend an employee without pay as a disciplinary measure, during an investigation into allegations of misconduct or pending a dismissal hearing whenever, in the Superintendent's judgment, the employee's presence is detrimental to the District. A disciplinary suspension shall be with pay: (1) when the employee is exempt from the overtime provisions, or (2) until an employee with an employment contract for a definite term is provided a notice and hearing according to the suspension policy for professional employees.

**LEGAL REF.:** ~~5 ILCS 430 et seq.  
105 ILCS 5/10-22.34c and 5/10-23.5.  
820 ILCS 105/4a.  
Griggsville Perry Community Unit School Dist. No. 5 v. Illinois Educ. Labor Relations Bd., 963 N.E.2d 332 (Ill.App.4, 2013).~~

**CROSS REF.:** 5:240 (Professional Personnel - Suspension), 5:270 (Educational Support Personnel - Employment At-Will, Compensation, and Assignment)

**ADOPTED:** ~~June 15, 2015~~

**Comment [APowell1]:** The Legal References are updated to delete case law that has been overturned.  
**Issue 89, August 2015**

# DRAFT UPDATE

## Instruction

### Education of Homeless Children

Each child of a homeless individual and each homeless youth has equal access to the same free, appropriate public education, as provided to other children and youths, including a public pre-school education. A ~~homeless child~~ is defined as provided in the McKinney Homeless Assistance Act and ~~State law, the Ill. Education for Homeless Children Act.~~ The Superintendent or ~~designee~~ shall act as or appoint a Liaison for Homeless Children to coordinate this policy's implementation.

**Comment [APowell1]:** After its 5-Year Review, this policy was nonsubstantively edited for clarity.

Issue 89, August 2015

A homeless child may attend the District school that the child attended when permanently housed or in which the child was last enrolled. A homeless child living in any District school's attendance area may attend that school.

The Superintendent or designee shall review and revise rules or procedures that may act as barriers to the enrollment of homeless children and youths. In reviewing and revising such procedures, consideration shall be given to issues concerning transportation, immunization, residency, birth certificates, school records and other documentation, and guardianship. Transportation shall be provided in accordance with the McKinney Homeless Assistance Act and State law. The Superintendent or designee shall give special attention to ensuring the enrollment and attendance of homeless children and youths who are not currently attending school. If a child is denied enrollment or transportation under this policy, the Liaison for Homeless Children shall immediately refer the child or his or her parent/guardian to the ombudsperson appointed by the Regional Superintendent and provide the child or his or her parent/guardian with a written explanation for the denial. Whenever a child and his or her parent/guardian who initially share the housing of another person due to loss of housing, economic hardship, or a similar hardship continue to share the housing, the Liaison for Homeless Children may conduct a review as to whether such hardship continues to exist in accordance with State law.

LEGAL REF.: McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.  
Ill. Education for Homeless Children Act, 105 ILCS 45/4-1 et seq./

CROSS REF.: 2:260 (Uniform Grievance Procedure), 4:110 (Transportation), 7:10 (Equal Educational Opportunities), 7:30 (Student Assignment), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students)

ADOPTED: ~~December 21, 2009~~

# DRAFT UPDATE

## Students

### Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, nationality, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, immigration status, order of protection status, actual or potential marital or parental status, including pregnancy. Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under School Board policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination grievance by using Board policy 2:260, *Uniform Grievance Procedure*.

### Sex Equity

No student shall, based on sex, sexual orientation, or gender identity be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260, *Uniform Grievance Procedure*. A student may appeal the Board's resolution of the complaint to the Regional Superintendent (pursuant to 105 ILCS 5/3-10) and, thereafter, to the State Superintendent of Education (pursuant to 105 ILCS 5/2-3.8).

### Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator. The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and grievance procedure.

**Comment [AKL1]:** The list of protected classifications now includes immigration status. The change is for clarification purposes. *Nationality* was and continues to be listed as a protected classification; it was intended to protect children from discrimination based on their immigration status. ISBE states that "no school system may deny access to its schools or programs to students who lack documentation of their immigration status or legal presence in the United States, and no school system may inquire about the immigration status of a student (*Plyler v. Doe*, 457 U.S. 202 (1982))."  
**Issue 89, August 2015**

# ***DRAFT UPDATE***

LEGAL REF.: 42 U.S.C. §11431 et seq., McKinney Homeless Assistance Act.  
20 U.S.C. §1681 et seq., ~~34 C.F.R. Part 106~~; Title IX of the ~~Educational~~Education  
Amendments implemented by 34 C.F.R. Part 106.  
29 U.S.C. §791 et seq., Rehabilitation Act of 1973.  
775 ILCS 35/5, Religious Freedom Restoration Act.  
Ill. Constitution, Art. I, §18.  
Good News Club v. Milford Central School, 121 S.Ct. 2093 (2001).  
105 ILCS 5/3.25b, 3.25d(b), 10-20.12, 10-22.5, and 27-1.  
775 ILCS 5/1-101 et seq., Illinois Human Rights Act.  
23 Ill.Admin.Code §1.240 and Part 200.

CROSS REF.: 2:260 (Uniform Grievance Procedure); 7:20 (Harassment of Students Prohibited),  
7:50 (School Admissions and Student Transfers To and From Non-District  
Schools), 7:60 (Residence), 7:130 (Student Rights and Responsibilities), 7:180  
(Prevention of and Response to Bullying, Intimidation, and Harassment), 7:330  
(Student Use of Buildings - Equal Access), 8:20 (Community Use of School  
Facilities)

ADOPTED: March 15, 2010

# DRAFT UPDATE

## Students

### Nonpublic School Students, Including Parochial and Home-Schooled Students

#### Part-Time Attendance

The District accepts nonpublic school students, including parochial and home-schooled students, who live within the District for part-time attendance in the District's regular education program on a space-available basis. Requests for part-time attendance must be submitted to the principal. All requests for attendance in the following school year must be submitted before May 1.

A student accepted for partial enrollment must comply with all discipline and attendance requirements established by the school. He or she may participate in any co-curricular activity associated with a District class in which he or she is enrolled. The parent(s)/guardian(s) of a student accepted for partial enrollment must pay all fees, pro-rated on the basis of a percentage of full-time fees. Transportation to and/or from school is provided on regular bus routes to or from a point on the route nearest or most easily accessible to the nonpublic school or student's home. This transportation shall be on the same basis as the District provides transportation for its full-time students. Transportation on other than established bus routes is the responsibility of the parent(s)/guardian(s).

#### Students with a Disability

The District ~~will accept~~ accepts for part-time attendance those ~~students with disabilities who live within the District and~~ children for whom it has been determined that special education services are needed, and otherwise qualify for enrollment in the District. Requests must be submitted by the student's parent/guardian. Special educational services shall be provided to such students as soon as possible after identification, evaluation, and placement procedures provided by State law, but no later than the beginning of the next school semester following the completion of such procedures. Transportation for such students shall be provided only if required in the child's individualized educational program on the basis of the child's disabling condition or as the special education program location may require.

**Comment [AKL1]:** This paragraph restates State law (105 ILCS 5/14-6.01). Federal law requires districts to develop and implement a system to locate, identify, and evaluate children with disabilities who attend private schools (including religiously affiliated schools and home-schools) located within the district. Moreover, the district must conduct child find activities for private school children with disabilities that are similar to those for children with disabilities in public schools.  
**Issue 89, August 2015**

#### Extracurricular Activities, Including Interscholastic Competition

Nonpublic students, regardless of whether they attend a District school part-time, will not be allowed to participate in extracurricular activities.

#### Assignment When Enrolling Full-Time in a District School

Grade placement by, and academic credits earned at, a nonpublic school will be accepted if the school has a Certificate of Nonpublic School Recognition from the Illinois State Board of Education, or, if outside Illinois, if the school is accredited by the state agency governing education.

A student who, after receiving instruction in a non-recognized or non-accredited school, enrolls in the District will: (1) be assigned to a grade level according to academic proficiency, and/or (2) have academic credits recognized by the District if the student demonstrates appropriate academic proficiency to the school administration. Any portion of a student's transcript relating to such instruction will not be considered for placement on the honor roll or computation in class rank.

Notwithstanding the above, recognition of grade placement and academic credits awarded by a nonpublic school is at the sole discretion of the District. All school and class assignments will be

# ***DRAFT UPDATE***

made according to School Board policy 7:30, *Student Assignment*, as well as administrative procedures implementing this policy.

LEGAL REF.: 105 ILCS 5/10-20.24 and 5/14-6.01.

CROSS REF.: 4:110 (Transportation), 6:170 (Title I Programs), 6:190 (Extracurricular and Co-Curricular Activities), 6:320 (Credit for Proficiency), 7:30 (Student Assignment), 7:300 (Extracurricular Athletics)

ADOPTED: [December 21, 2009](#)

# DRAFT UPDATE

## Students

### Restrictions on Publications

#### School-Sponsored Publications and Web Sites

School-sponsored publications, productions, and web sites are part of the curriculum and are not a public forum for general student use. School authorities may edit or delete material that is inconsistent with the District's educational mission.

All school-sponsored communications shall comply with the ethics and rules of responsible journalism. Text that is libelous, obscene, vulgar, lewd, invades the privacy of others, conflicts with the basic educational mission of the school, is socially inappropriate, is inappropriate due to the maturity of the students, or is materially disruptive to the educational process will not be tolerated.

The author's name will accompany personal opinions and editorial statements. An opportunity for the expression of differing opinions from those published/produced will be provided within the same media.

#### Non-School Sponsored Publications Accessed or Distributed On-Campus

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, ~~and~~ (2) audio-visual material, on any medium including electromagnetic media (e.g., images, MP3 files, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, CD-ROM, etc.) or ~~on-line~~ online (e.g., any website, social networking site, database for information retrieval, etc.), or (3) information or material on electronic devices (e.g., data or voice messages delivered by cell phones, tablets, and other hand-held devices).

Creating, distributing and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the School District.

Students are prohibited from creating, distributing and/or accessing at school any publication that:

1. Will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous, invades the privacy of others, or infringes on a copyright;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by School Board policy and Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use; or
5. Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. Nothing herein shall be interpreted to prevent the inclusion of material from outside sources or the citation to such sources as long as the material to be distributed or accessed is primarily prepared by students.

**Comment [APowell1]:** The sample definition of publication is edited to keep the policy current with rapid technology changes. The definition uses broad and generally understood terms, and it may be amended by the district.

**Issue 89, August 2015**

# DRAFT UPDATE

Accessing or distributing “on-campus” includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

## Non-School Sponsored Publications Accessed or Distributed Off-Campus

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing publications that cause: (a) substantial disruption or a foreseeable risk of substantial disruption to school operations or interferes with the rights of other students or staff members.

## Bullying and Cyberbullying

The Superintendent or designee shall treat behavior that is bullying and/or cyberbullying according to Board policy 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment, in addition to any response required by this policy.

**Comment [APowell2]:** A section regarding Bullying and Cyberbullying was added in response to 105 ILCS 5/27-23.7

**Issue 89, August 2015**

LEGAL REF.: 105 ILCS 5/27-23.7

Hazelwood v. Kuhlmeier, 108 S.Ct. 562 (1988).

Hedges v. Wauconda Community Unit School Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).

Tinker v. Des Moines Indep. Cmty. Sch. Dist., 89 S.Ct. 733 (1969).

CROSS REF.: 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:25 (Advertising and Distributing Materials in School Provided by Non-School Related Entities)

ADOPTED: December 20, 2010

# REWRITTEN

7:325

## Students

### Student Fundraising Activities

No individual or organization is allowed to ask students to participate in fundraising activities while the students are on school grounds during school hours or during any school activity. Exceptions are:

1. School-sponsored student organizations; and
2. Parent organizations and booster clubs that are recognized pursuant to policy 8:90, *Parent Organizations and Booster Clubs*.

The Superintendent or designee shall manage student fundraising activities in alignment with the following directives:

1. Fundraising efforts shall not conflict with instructional activities or programs.
2. For any school that participates in the School Breakfast Program or the National School Lunch Program, fundraising activities involving the sale of food and beverage items to students during the school day while on the school campus must comply with the Ill. State Board of Education rules concerning the sale of competitive food and beverage items.
3. Participation in fundraising efforts must be voluntary.
4. Student safety must be paramount.
5. For school-sponsored student organizations, a school staff member must supervise the fundraising activities and the student activity funds treasurer must safeguard the financial accounts.
6. The fundraising efforts must be to support the organization's purposes and/or activities, the general welfare, a charitable cause, or the educational experiences of students generally.
7. The funds shall be used to the maximum extent possible for the designated purpose.
8. Any fundraising efforts that solicit donor messages for incorporation into school property (e.g., tiles or bricks) or placement upon school property (e.g., posters or placards) must:
  - a. Develop viewpoint neutral guidelines for the creation of messages;
  - b. Inform potential donors that all messages are subject to review and approval, and that messages that do not meet the established guidelines must be resubmitted or the donation will be returned; and
  - c. Place a disclaimer on all fundraising information and near the completed donor messages that all messages are "solely the expression of the individual donors and not an endorsement by the District of any message's content."

**Comment [AKL1]:** The policy is RENAMED to align with the State and national lunch programs' use of *fundraising* without a hyphen.

105 ILCS 5/10-20.19(3) requires districts to have rules governing: (1) "conditions under which school classes, clubs, and associations may collect or acquire funds," and (2) "the safekeeping of such funds for the educational, recreational, or cultural purposes they are designed to serve." Except for #2, all directives are optional and may be deleted or amended.

**Issue 89, August 2015**

**Comment [AKL2]:** Selling popular food items to raise funds is restricted by federal and State rules if the items meet ISBE's definition of *competitive foods*.

**Issue 89, August 2015**

**Comment [AKL3]:** In response to subscriber feedback, we amended this directive. Alternatively, the board may select one version of the following option:

**Option**

**A -** , and door-to-door solicitations are prohibited.

**OR**

**B -** , and door-to-door solicitations are discouraged.

**Issue 89, August 2015**

LEGAL REF.: 105 ILCS 5/10-20.19(3).  
23 Ill.Admin.Code Part 305, School Food Service.

CROSS REF.: 4:90 (Activity Funds), 4:120 (Food Services), 8:80 (Gifts to the District), 8:90 (Parent Organizations and Booster Clubs)

ADOPTED:

Compare to current policy 7:325, or consider adding to your manual if not currently included.

# DRAFT UPDATE

## Community Relations

### Connection with the Community

#### Public Relations

The Board President is the official spokesperson for the School Board. The Superintendent is the District's chief spokesperson ~~and~~. The Superintendent or designee shall plan and implement a District public relations program that will:

1. Develop community understanding of school operation.
2. Gather community attitudes and desires for the District.
3. Secure adequate financial support for a sound educational program.
4. Help the community feel a more direct responsibility for the quality of education provided by their schools.
5. Earn the community's good will, respect, and confidence.
6. Promote a genuine spirit of cooperation between the school and the community.
7. Keep the news media ~~provided with accurate information~~ accurately informed.
8. Coordinate with the District Safety Coordinator to provide accurate and timely information to the appropriate individuals during an emergency.

The public relations program should include:

1. Regular news releases concerning District programs, policies, ~~and activities, that will be sent~~ activities, and special event management for distribution by, for example, posting on the District website or sending to the news media.
2. News conferences and interviews, as requested or needed. The Board President and Superintendent will coordinate their respective media relations efforts. Individuals may speak for the District only with prior approval from the Superintendent.
3. Publications having a high quality of editorial content and effective format. All publications shall identify the District, school, department, or classroom and shall include the name of the Superintendent, the Building Principal, and/or the author and the publication date.
4. Other efforts that highlight the District's programs and activities.

#### Community Engagement

Community engagement is a process that the Board uses to actively involve diverse citizens in dialogue, deliberation, and collaborative thinking around common interests for the District's schools.

The Board, in consultation with the Superintendent, determines the purpose(s) and objective(s) of any community engagement initiative. For each community engagement initiative, the Board will commit to the determined purpose(s) and objective(s), and provide information about the expected nature of the public's involvement; the Superintendent or designee will identify the effective tools and tactics that will advance the Board's purpose(s) and objective(s).

**Comment [A1]:** These objectives are examples and should be customized for each district.  
**OPTION 1 – The board may choose to replace the Public Relations section with the following:**  
The Board President is the official spokesperson for the School Board. The Superintendent is the District's chief spokesperson. The Superintendent or designee shall plan and implement a District public relations program to keep the community informed and build support through open and authentic communications. The public relations program shall include, without limitation, media relations; internal communications; communications to the community; communications to students and parents/guardians; emergency communications in coordination with the District Safety Coordinator; the District website and social media channels; and other efforts to reach all audiences using suitable mediums.  
**Issue 89, August 2015**

**Comment [A2]:** The **Community Engagement** subhead is a new option for boards that complete the work necessary to develop and implement a community engagement initiative. IASB has extensively researched and prepared a new report titled *Connecting with the Community: the Purpose and Process of Community Engagement as part of Effective School Board Governance*. It is now available to help school boards and superintendents understand what community engagement is, why it is critical, what they can expect to accomplish, and how to evaluate the results. Contact an IASB Field Services Director if your board is interested in Community Engagement work.  
**OPTION 2 – Choose this option to delete the section.**  
**Issue 89, August 2015**

# ***DRAFT UPDATE***

The Superintendent will: (1) at least annually, prepare a report of each community engagement initiative, and/or (2) prepare a final report of each community engagement initiative.

The Board will periodically: (1) review whether its community engagement initiatives are achieving the identified purpose(s) and objective(s), (2) consider what, if any, modifications would improve effectiveness, and (3) determine whether to continue individual initiatives.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers)

ADOPTED: ~~December 21, 2009~~

# REWRITTEN

8:80

## Community Relations

### Gifts to the District

The School Board appreciates gifts from any education foundation, other entities, or individuals. All gifts must adhere to each of the following:

1. Be accepted by the Board or, if less than \$500.00 in value, the Superintendent or **designee**. Individuals should obtain a pre-acceptance commitment before identifying the District, any school, or school program or activity as a beneficiary in any fundraising attempt, including without limitation, any Internet fundraising attempt.
2. Be given without a stated purpose or with a purpose deemed by the party with authority to accept the gift to be compatible with the Board's educational objectives and policies.
3. Be consistent with the District's mandate to provide equal educational and extracurricular opportunities to all students in the District as provided in Board policy 7:10, *Equal Educational Opportunities*. State and federal laws require the District to provide equal treatment for members of both sexes to educational programing, extracurricular activities, and athletics. This includes the distribution of athletic benefits and opportunities.
4. Permit the District to maintain resource equity among it learning centers.
5. Be viewpoint neutral. The Superintendent or designee shall manage a process for the review and approval of donations involving the incorporation of messages into or placing messages upon school **property**.
6. Comply with all laws applicable to the District including, without limitation, the Americans with Disabilities Act, the Prevailing Wage Act, the Health/Life Safety Code for Public Schools, and all applicable procurement and bidding requirements.

The District will provide equal treatment to all individuals and entities seeking to donate money or a gift. Upon acceptance, all gifts become the District's property. The acceptance of a gift is not an endorsement by the Board, District, or school of any product, service, activity, or program. The method of recognition is determined by the party accepting the gift.

LEGAL REF.: 20 U.S.C. §1681 et seq., Title IX of the Education Amendments implemented by 34 C.F.R. Part 106.  
105 ILCS 5/16-1.  
23 Ill.Admin.Code §200.40.

CROSS REF.: 4:60 (Purchases and Contracts), 4:150 (Facility Management and Building Programs), 6:10 (Educational Philosophy and Objectives), 6:210 (Instructional Materials), 7:10 (Equal Educational Opportunities)

ADOPTED:

Compare to current policy 8:80, or consider adding to your manual if not currently included.

**Comment [AKL1]:** The policy is rewritten to specify the criteria for gifts.

105 ILCS 5/16-1 grants authority to school boards to accept and manage gifts. Specifying the criteria for gifts in the board policy provides important information to potential donors and promotes a common understanding, uniform treatment, and adherence to legal requirements.

**Issue 89, August 2015**

**Comment [AKL2]:** The board may remove or amend in any way the value of a gift that the superintendent or designee is permitted to accept. Please provide any edits the board wishes to make.

**Issue 89, August 2015**

**Comment [AKL3]:** The U.S. Constitution's Free Speech, Establishment, and Equal Protection Clauses may be triggered when a donation comes with a message. Contact the board attorney for assistance.

**Issue 89, August 2015**

October 2, 2015

Gorenz and Associates, Ltd.  
Certified Public Accountants  
4200 N. Knoxville Avenue  
Peoria, Illinois 61614

This representation letter is provided in connection with your audit of the financial statements of Putnam County Community Unit School District No. 535 as of June 30, 2015, and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of this District and the results of its operations in conformity with the regulatory provisions prescribed by the Illinois State Board of Education – cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

We understand that you prepared the trial balance for use during the audit and that your preparation was limited to formatting information in Putnam County Community Unit School District No. 535's general ledger into a working trial balance.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment or a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 22, 2014, including our responsibility for the preparation and fair presentation of the financial statements and for the preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with the regulatory provisions prescribed by the Illinois State Board of Education – cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and include all properly classified funds and other financial information of the primary government (and all component units as applicable) required by the Illinois State Board of Education.
3. We have consistently applied the Illinois Program Accounting Manual for Local Education Agencies and the applicable sections of The School Code of Illinois in maintaining the underlying accounting records.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

**Financial Statements (cont'd.)**

6. Significant assumptions we used in making accounting estimates are reasonable.
7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the accounting basis as described in Note #1 of the financial statements.
8. We have a process to track the status of audit findings and recommendations (if any).
9. All events subsequent to the date of the financial statements and for which the accounting basis as described in Note #1 of the financial statements requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
10. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
11. Guarantees, whether written or oral, under which Putnam County Community Unit School District No. 535 is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

12. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the district from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Board of Education, or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
15. We have no knowledge of any fraud or suspected fraud affecting the entity and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
16. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

**Information Provided (cont'd.)**

17. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
18. We have disclosed to you the identity of the related parties and all the related party relationships and transactions of which we are aware.
19. We have made available to you all financial records and related data.
20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report, if any.
23. Putnam County Community Unit School District No. 535 has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund balance.
24. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
25. There are no violations or possible violations of budget ordinances, laws, and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects have not been considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
26. As part of your audit, you assisted with preparation of the financial statements and related notes. You also maintain our depreciation schedules. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
27. Putnam County Community Unit School District No. 535 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
28. Putnam County Community Unit School District No. 535 has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
29. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
30. The financial statements properly classify all funds and activities and all allocations of revenues and expenditures have been made on a reasonable basis.
31. Components of fund balance (investment in general fixed assets; reserved; and unreserved) are properly classified and, if applicable, approved.
32. Deposits and investment securities are properly classified as to risk and are properly disclosed.

**Information Provided (cont'd.)**

33. Fixed assets, including infrastructure and intangible assets, are properly capitalized, reported, and if applicable, depreciated.
34. With respect to the information listed in the table of contents as Supplementary Information
- a. We acknowledge our responsibility for presenting the Supplementary Information in accordance with the basis of accounting as described in Note #1 of the financial statements, and we believe the Supplementary Information, including its form and content, is fairly presented in accordance with the basis of accounting as described in Note #1. The methods of measurement and presentation of the Supplementary Information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the Supplementary Information.
  - b. If the Supplementary Information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the Supplementary Information no later than the date we issued the Supplementary Information and the auditors' report thereon.

Signed: \_\_\_\_\_

Signed: \_\_\_\_\_

Title: Superintendent

Title: Business Manager or Equivalent

Date: October 2, 2015

Date: October 2, 2015

**PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535**  
**SUMMARY OF AUDIT DIFFERENCES**  
**JUNE 30, 2015**

		<b>Current Year Over (Under) Revenues And Expenditures And Changes in Fund Balance</b>
<b>Unadjusted Audit Differences:</b>		
_____	\$	_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
<b>Cumulative effect (before effect of prior year differences)</b>		_____
<b>Effect of unadjusted audit differences - prior year:</b>		
_____		_____
_____		_____
<b>Cumulative effect (after effect of prior year differences)</b>	\$	_____

	<b>Balance Sheet</b>	<b>Statement of Revenues and Expenditures And Changes in Fund Balance</b>
<b>Reclassification adjustments:</b>		
_____	_____	_____
_____	_____	_____
_____	_____	_____

Due to ROE on October 15th  
 Due to ISBE on November 15th  
 SD/JA15

School District  
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Division  
 100 North First Street, Springfield, Illinois 62777-0001  
 217/785-8779

Illinois School District/Joint Agreement  
 Annual Financial Report \*  
 June 30, 2015

<p><b>School District/Joint Agreement Information</b>          (See instructions on inside of this page.)          School District/Joint Agreement Number:  <b>35-078-5350-26</b>          County Name:  <b>Putnam</b>          Name of School District/Joint Agreement:  <b>Putnam County CUSD No. 535</b>          Address:  <b>400 E. Silverspoon Avenue</b>          City:  <b>Granville</b>          Email Address:  <b>mccracken@pschools535.org</b>          Zip Code:  <b>61326</b></p>	<p><b>Accounting Basis:</b>  <input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p> <p><b>Filing Status:</b>  <u>Submit electronic AFR directly to ISBE</u></p> <p>Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p>0</p>	<p><b>Certified Public Accountant Information</b>          Name of Auditing Firm:  <b>Gorenz and Associates, Ltd.</b>          Name of Audit Manager:  <b>Thomas R. Peffer, CPA</b>          Address:  <b>4200 N. Knoxville Ave.</b>          City:  <b>Peoria</b> State: <b>IL</b> Zip Code: <b>61614</b>          Phone Number:  <b>309-685-7621</b> Fax Number:  <b>309-685-4758</b>          IL License Number:  <b>060-009381</b> Expiration Date:  <b>1/1/2016</b>          Email Address:  <b>tpfeffer@gorenzcpa.com</b></p>
<p><b>Annual Financial Report</b>          Type of Auditor's Report Issued:  <input checked="" type="checkbox"/> Qualified  <input type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer  <input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><b>A-133 Single Audit Status:</b>  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Are Federal expenditures greater than \$500,000?  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached?  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal awards findings issued?  <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)          Name of Township:</p>	<p>ISBE Use Only</p>
<p>District Superintendent/Administrator Name (Type or Print):  <b>Jay McCracken</b>          Email Address:  <b>mccracken@pschools535.org</b> Fax Number:  <b>815-882-2800</b>          Telephone:  <b>815-882-2800</b>          Signature &amp; Date:  <i>Jay R. McCracken 10/13/15</i></p>	<p>Township Treasurer Name (type or print)          Email Address:          Telephone:          Fax Number:          Signature &amp; Date:</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):          Email Address:          Telephone:          Fax Number:          Signature &amp; Date:</p>

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.  
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

**TABLE OF CONTENTS**

	<b>TAB Name</b>	<b>AFR Page No.</b>
<b>Auditor's Questionnaire</b> .....	Aud Quest	<u>2</u>
<b>Comments Applicable to the Auditor's Questionnaire</b> .....	Aud Quest	<u>2</u>
<b>Financial Profile Information</b> .....	FP Info	<u>3</u>
<b>Estimated Financial Profile Summary</b> .....	Financial Profile	<u>4</u>
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....	Assets-Liab	<u>5 - 6</u>
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	<u>7 - 8</u>
Statements of Revenues Received/Revenues (All Funds).....	Revenues	<u>9 - 14</u>
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	<u>15 - 22</u>
<b>Supplementary Schedules</b>		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) Schedule.....	ARRA Sched	<u>23</u>
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	<u>24</u>
Schedule of Short-Term Debt/Long-Term Debt .....	Short-Term Long-Term Debt	<u>25</u>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	<u>26</u>
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	<u>27</u>
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation .....	PCTC-OEPP	<u>28 - 29</u>
<b>Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)</b> .....	ICR Computation	<u>30</u>
<b>Report on Shared Services or Outsourcing</b> .....	Shared Outsourced Serv.	<u>31</u>
<b>Administrative Cost Worksheet</b> .....	AC	<u>32</u>
<b>Itemization Schedule</b> .....	ITEMIZATION	<u>33</u>
<b>Reference Page</b> .....	REF	<u>34</u>
<b>Notes, Opinion Letters, etc.....</b>	Opinion-Notes	<u>35</u>
<b>Deficit Reduction Calculation.....</b>	Deficit AFR Sum Calc	<u>36</u>
<b>Audit Checklist/Balancing Schedule</b> .....	AUDITCHECK	-
<b>A-133 Single Audit Section</b>		
Annual Federal Compliance Report.....	A-133 Cover - CAP	<u>37 - 46</u>

**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

**Round all amounts to the nearest dollar. Do not enter cents.** (Exception: 9 Month ADA on page 28, line 78)

This form complies with **Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing)**.

[23. Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

Any errors left unresolved by the **Audit Checklist/Balancing Schedule** must be explained in the itemization page.

**Submit AFR Electronically**

\* The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor or School District designated personnel (Please see Instructions for complete submission procedures).

[Attachment Manager Link](#)

*Note: CD/Disk no longer accepted.*

\* AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

*Note: Adobe Acrobat (\*.pdf) files cannot be embedded if you do not have the software. Simply attach files as separate docs in the Attachment Manager and they will be embedded for you.*

**Submit Paper Copy of AFR with Signatures**

1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*

2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.

3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

\* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized [Single Audit Act A-133](#)

**Qualifications of Auditing Firm**

\* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period

\* A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**AUDITOR'S QUESTIONNAIRE**

**INSTRUCTIONS:** If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left, and attach the appropriate findings/comments.

**PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Sections 8-2, 10-20.19 or 19-6 of the School Code. [105 ILCS 5/8-2; 10-20.19; 19-6]*
- 3. One or more contracts were executed or purchases made contrary to the provisions of *Section 10-20.21 of the School Code. [105 ILCS 5/10-20.21]*
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *State Revenue Sharing Act. [30 ILCS 115/12]*
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
- 10. One or more interfund loans were outstanding beyond the term provided by statute.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]*
- 14. At least one of the following forms was filed with ISBE late: The FY14 AFR (ISBE FORM 50-35), FY14 Annual Statement of Affairs (ISBE Form 50-37) and FY15 Budget (ISBE FORM 50-36). Explain in the comments box below.  
*ISBE rules pursuant to Sections 3-15.1, 10-17, and 17-1 of the School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*

**PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to Section 1A-8 of the School Code [105 ILCS 5/1A-8]**

- 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Sections 17-16 or 34-23 thru 34-27 of the School Code. [105 ILCS 5/17-16 or 34-23 thru 34-27]*
- 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 17. The district has issued school or teacher orders for wages as permitted in *Sections 8-16, 32-7.2 and 34-76 of the School Code* or issued funding bonds for this purpose pursuant to *Section 19-8 of the School Code. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-8]*
- 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Adverse due to regulatory basis of accounting.

**PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS**

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2014, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date:

25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Total</b>						0

\* Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities)

**PART E - QUALIFICATIONS OF AUDITING FIRM**

\* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.

\* A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**Comments Applicable to the Auditor's Questionnaire:**

**Gorenz and Associates, Ltd.**

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

*Gorenz and Associates, Ltd.*  
Signature

10/02/2015  
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	<b>FINANCIAL PROFILE INFORMATION</b>													
2														
3	<i>Required to be completed for School Districts only.</i>													
4														
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year <u>2014</u>				Equalized Assessed Valuation (EAV):				115,012,888					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total			Working Cash				
10	Rate(s):	0.027200	+	0.005000	+	0.002000	=	0.034200		0.000500				
11														
12														
13	<b>B. Results of Operations *</b>													
14														
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance				
16	9,263,776			9,516,229			(252,453)			8,026,582				
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
18														
19														
20	<b>C. Short-Term Debt **</b>													
21														
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates					
23	0		+	0		+	0		+	0		+	0	
24	Other		Total											
25	0		=	0										
26	** The numbers shown are the sum of entries on page 25.													
27														
28	<b>D. Long-Term Debt</b>													
29	Check the applicable box for long-term debt allowance by type of district.													
30														
31	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,							15,871,779					
32	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.												
33														
34	Long-Term Debt Outstanding:													
35														
36	c. Long-Term Debt (Principal only)				Acct									
37	Outstanding:.....				511		0							
38														
39														
40	<b>E. Material Impact on Financial Position</b>													
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
42	Attach sheets as needed explaining each item checked.													
43														
44	<input type="checkbox"/>	Pending Litigation												
45	<input type="checkbox"/>	Material Decrease in EAV												
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/>	Adverse Arbitration Ruling												
48	<input type="checkbox"/>	Passage of Referendum												
49	<input type="checkbox"/>	Taxes Filed Under Protest												
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)												
52														
53	Comments:													
54														
55														
56														
57														
58														
59														
60														
61														

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
(Go to the following website for reference to the Financial Profile) <a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>																
<b>District Name:</b>		Putnam County CUSD No. 535														
<b>District Code:</b>		35-078-5350-26														
<b>County Name:</b>		Putnam														
<b>1. Fund Balance to Revenue Ratio:</b>																
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)																
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)																
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
<b>2. Expenditures to Revenue Ratio:</b>																
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)																
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)																
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
Possible Adjustment:																
<b>3. Days Cash on Hand:</b>																
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)																
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)																
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)																
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)																
<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
Long-Term Debt Outstanding (P3, Cell H37)																
Total Long-Term Debt Allowed (P3, Cell H31)																
<b>Total Profile Score: 3.65 *</b>																
<b>Estimated 2016 Financial Profile Designation: RECOGNITION</b>																
* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2015**

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		4,514,116	1,377,761	0	949	348,598	0	870,822	75,033	438,166
5	Investments	120	0	0	0	0	0	0	1,262,934	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		4,514,116	1,377,761	0	949	348,598	0	2,133,756	75,033	438,166
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>		136,585	0	0	0	148,925	0	0	0	0
38	Reserved Fund Balance	714	4,377,531	1,377,761	0	949	199,673	0	2,133,756	75,033	438,166
39	Unreserved Fund Balance	730									
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		4,514,116	1,377,761	0	949	348,598	0	2,133,756	75,033	438,166

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2015**

A		B	L	M	N
ASSETS		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) 1		177,406		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		177,406		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		241,877	
17	Building & Building Improvements	230		16,096,681	
18	Site Improvements & Infrastructure	240		2,314,958	
19	Capitalized Equipment	250		1,069,326	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Long-Term Debt	350			0
23	<b>Total Capital Assets</b>			19,722,842	0
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	123,302		
34	<b>Total Current Liabilities</b>		123,302		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			0
37	<b>Total Long-Term Liabilities</b>				0
38	Reserved Fund Balance	714	54,104		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			19,722,842	
41	<b>Total Liabilities and Fund Balance</b>		177,406	19,722,842	0

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2015**

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
<b>3 RECEIPTS/REVENUES</b>										
4 Local Sources	1000	6,558,035	605,670	0	284,662	312,345	0	66,734	305,028	59,811
5 Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
6 State Sources	3000	963,019	0	0	380,863	0	0	0	0	0
7 Federal Sources	4000	404,793	0	0	0	0	0	0	0	0
8 Total Direct Receipts/Revenues		7,925,847	605,670	0	665,525	312,345	0	66,734	305,028	59,811
9 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,468,486	0	0	0	0	0	0	0	0
10 Total Receipts/Revenues		9,394,333	605,670	0	665,525	312,345	0	66,734	305,028	59,811
<b>11 DISBURSEMENTS/EXPENDITURES</b>										
12 Instruction	1000	5,379,315				136,820				
13 Support Services	2000	2,027,347	1,027,928		920,432	177,511	0		286,215	4,436
14 Community Services	3000	0	0	0	0	0	0	0	0	0
15 Payments to Other Districts & Governmental Units	4000	161,207	0	0	0	0	0	0	0	0
16 Debt Service	5000	0	0	0	0	0	0	0	0	0
17 Total Direct Disbursements/Expenditures		7,567,869	1,027,928	0	920,432	314,331	0	0	286,215	4,436
18 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,468,486	0	0	0	0	0	0	0	0
19 Total Disbursements/Expenditures		9,036,355	1,027,928	0	920,432	314,331	0	0	286,215	4,436
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		357,978	(422,258)	0	(254,907)	(1,986)	0	66,734	18,813	55,375
<b>21 OTHER SOURCES/USES OF FUNDS</b>										
<b>22 OTHER SOURCES OF FUNDS (7000)</b>										
<b>23 PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24 Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25 Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0	0	0	0
26 Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0	0
27 Transfer Among Funds	7130	0	0	0	0	0	0	0	0	0
28 Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29 Transfer from Capital Project Fund to O&M Fund	7150		0							
30 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
<b>32 SALE OF BONDS (7200)</b>										
33 Principal on Bonds Sold	7210	0	0	0	0	0	0	0	0	0
34 Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0
35 Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
36 Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0	0	0	0
37 Transfer to Debt Service to Pay Principal on Capital Leases	7400									
38 Transfer to Debt Service to Pay Interest on Capital Leases	7500									
39 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600									
40 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700									
41 Transfer to Capital Projects Fund	7800									
42 ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0
43 Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
<b>44 Total Other Sources of Funds</b>		0	0	0	0	0	0	0	0	0
<b>45 OTHER USES OF FUNDS (8000)</b>										

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2015**

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund 12	8110							0		
48	Transfer of Working Cash Fund Interest 12	8120							0		
49	Transfer Among Funds	8130	0	0	0	0	0	0			
50	Transfer of Interest	8140	0	0	0	0	0	0			
51	Transfer from Capital Project Fund to O&M Fund	8150								0	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0	0	0	0	0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0	0	0	0	0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0	0	0	0	0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0	0	0	0	0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0	0	0	0	0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0	0	0	0	0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0	0	0	0	0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0	0	0	0	0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0	0	0	0	0			
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0	0	0	0	0			
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0	0	0	0	0			
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0	0	0	0	0			
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0	0	0	0	0			
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0	0	0	0	0			
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0	0	0	0	0			
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0	0	0	0	0			
70	Taxes Transferred to Pay for Capital Projects	8810	0	0	0	0	0	0			
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0	0	0	0	0			
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0	0	0	0	0			
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0	0	0	0	0			
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0	0	0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0			0
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		357,978	(422,258)	0	(254,907)	(1,886)	0	66,734	18,813	55,375
79	<b>Fund Balances - July 1, 2014</b>		4,156,138	1,800,019	0	255,856	350,584	0	2,067,022	56,220	382,791
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	<b>Fund Balances - June 30, 2015</b>		4,514,116	1,377,761	0	949	348,598	0	2,133,756	75,033	438,166

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2015

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies (1110-1120) 7		3,154,220	579,820	0	231,928	137,077	0	57,982	254,546	57,982
6	Leasing Purposes Levy 8	1130	57,982	0							
7	Special Education Purposes Levy	1140	46,386	0		0	0				
8	FICA/Medicare Only Purposes Levies	1150					52				
9	Area Vocational Construction Purposes Levy	1160		0	0						
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>3,258,588</b>	<b>579,820</b>	<b>0</b>	<b>231,928</b>	<b>137,129</b>	<b>0</b>	<b>57,982</b>	<b>254,546</b>	<b>57,982</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	3,368	599	0	240	142	0	60	263	60
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes 9	1230	2,585,880	0	0	41,000	174,252	0	0	50,000	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>2,589,248</b>	<b>599</b>	<b>0</b>	<b>41,240</b>	<b>174,394</b>	<b>0</b>	<b>60</b>	<b>50,263</b>	<b>60</b>
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	392,508								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	32,383								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>424,891</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					

The accompanying notes are an integral part of these financial statements.

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>										
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	16,574	4,782	0	909	822	0	8,692	219	1,769
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		16,574	4,782	0	909	822	0	8,692	219	1,769
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	92,583								
70	Sales to Pupils - Breakfast	1612	9,344								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	8,688								
73	Sales to Adults	1620	4,717								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		115,332								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	15,700	0							
78	Admissions - Other (Describe & Itemize)	1719	10,222	0							
79	Fees	1720	15,251	0							
80	Book Store Sales	1730	0								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	5,358	0							
82	<b>Total District/School Activity Income</b>		46,531	0							
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	36,588								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbook Income</b>		36,588								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	0	1,000							
96	Contributions and Donations from Private Sources	1920	14,447	0							
97	Impact Fees from Municipal or County Governments	1930	0	0							
98	Services Provided Other Districts	1940	0	0							
99	Refund of Prior Years' Expenditures	1950	18,723	0							
100	Payments of Surplus Moneys from TIF Districts	1960	0	0							
101	Drivers' Education Fees	1970	2,800	0							
102	Proceeds from Vendors' Contracts	1980	0	0							
103	School Facility Occupation Tax Proceeds	1983	0	0							

The accompanying notes are an integral part of these financial statements.

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
107	Other Local Revenues (Describe & Itemize)	1999	34,313	19,469	0	10,585	0	0	0	0	0
108	Total Other Revenue from Local Sources		70,283	20,469	0	10,585	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	6,558,035	605,670	0	284,662	312,345	0	66,734	305,028	59,811
	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
110											
111	Flow-through Revenue from State Sources	2100	0	0	0	0	0	0			
112	Flow-through Revenue from Federal Sources	2200	0	0	0	0	0	0			
113	Other Flow-Through (Describe & Itemize)	2300	0	0	0	0	0	0			
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0			
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid - Sec. 18-3.05	3001	486,264	0	0	0	0	0	0	0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0	0	0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
121	Total Unrestricted Grants-In-Aid		486,264	0	0	0	0	0	0	0	0
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	45,281			0					
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	79,964	0		0					
126	Special Education - Personnel	3110	166,454	0		0					
127	Special Education - Orphanage - Individual	3120	0			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	528			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0	0	0					
131	Total Special Education		292,227	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	17,171	0		0					
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0		0					
135	CTE - WECEP	3225	0	0		0					
136	CTE - Agriculture Education	3235	2,501	0		0					
137	CTE - Instructor Practicum	3240	0	0		0					
138	CTE - Student Organizations	3270	0	0		0					
139	CTE - Other (Describe & Itemize)	3299	0	0		0					
140	Total Career and Technical Education		19,672	0		0					
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	0			0					
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0			0					
144	Total Bilingual Ed		0			0					
145	State Free Lunch & Breakfast	3360	2,468			0					
146	School Breakfast Initiative	3365	0	0		0					
147	Driver Education	3370	14,502	0		0					
148	Adult Ed (from ICCB)	3410	0	0		0					
149	Adult Ed - Other (Describe & Itemize)	3499	0	0		0					

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	<b>TRANSPORTATION</b>										
150	Transportation - Regular and Vocational	3500	0	0	0	180,965	0				
152	Transportation - Special Education	3510	0	0	0	112,033	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0	0	0	0				
154	<b>Total Transportation</b>		0	0	0	292,998	0				
155	Learning Improvement - Change Grants	3610	0	0	0	0	0				
156	Scientific Literacy	3660	0	0	0	0	0				
157	Tuanti Alternative/Optional Education	3695	0	0	0	0	0				
158	Early Childhood - Block Grant	3705	147,136	0	0	87,865	0				
159	Reading Improvement Block Grant	3715	0	0	0	0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0	0	0	0	0				
161	Continued Reading Improvement Block Grant	3725	0	0	0	0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0	0	0	0	0				
163	Chicago General Education Block Grant	3766	0	0	0	0	0				
164	Chicago Educational Services Block Grant	3767	0	0	0	0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0				
166	Technology - Technology for Success	3780	0	0	0	0	0				
167	State Charter Schools	3815	0	0	0	0	0				
168	Extended Learning Opportunities - Summer Bridges	3825	0	0	0	0	0				
169	Infrastructure Improvements - Planning/Construction	3920	0	0	0	0	0				
170	School Infrastructure - Maintenance Projects	3925	0	0	0	0	0				
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750	0	0	0	0				
172	<b>Total Restricted Grants-In-Aid</b>		476,755	0	0	380,863	0				
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>963,019</b>	0	0	<b>380,863</b>	0				
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
176	Federal Impact Aid	4001	0	0	0	0	0				
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0				
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0				
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
180	Head Start	4045	0	0	0	0	0				
181	Construction (Impact Aid)	4050	0	0	0	0	0				
182	MAGNET	4060	0	0	0	0	0				
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0	0	0	0				
184	<b>Total Restricted Grants-in-Aid Received Directly from Federal Govt</b>		0	0	0	0	0				
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE</b>										
186	<b>TITLE VI</b>										
187	Title VI - Innovation and Flexibility Formula	4100	0	0	0	0	0				
188	Title VI - District Projects	4105	0	0	0	0	0				
189	Title VI - Rural Education Initiative (REI)	4107	0	0	0	0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0	0	0	0				
191	<b>Total Title V</b>		0	0	0	0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200	0	0	0	0	0				
194	National School Lunch Program	4210	167,590	0	0	0	0				
195	Special Milk Program	4215	0	0	0	0	0				

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
196	School Breakfast Program	4220	42,115								
197	Summer Food Service Program	4225	0								
198	Child Adult Care Food Program	4226	0								
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0								
201	<b>Total Food Service</b>		<b>209,705</b>								
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	103,711	0		0					
204	Title I - Low Income - Neglected, Private	4305	0	0		0					
205	Title I - Comprehensive School Reform	4332	0	0		0					
206	Title I - Reading First	4334	0	0		0					
207	Title I - Even Start	4335	0	0		0					
208	Title I - Reading First SEA Funds	4337	0	0		0					
209	Title I - Migrant Education	4340	0	0		0					
210	Title I - Other (Describe & Itemize)	4399	0	0		0					
211	<b>Total Title I</b>		<b>103,711</b>	<b>0</b>		<b>0</b>					
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0					
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0					
215	Title IV - Other (Describe & Itemize)	4499	0	0		0					
216	<b>Total Title IV</b>		<b>0</b>	<b>0</b>		<b>0</b>					
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0					
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0					
220	Fed - Spec Education - IDEA - Flow Through	4620	21,103	0		0					
221	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0					
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0					
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0					
224	<b>Total Federal - Special Education</b>		<b>21,103</b>	<b>0</b>		<b>0</b>					
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0		0					
227	CTE - Other (Describe & Itemize)	4799	5,053	0		0					
228	<b>Total CTE - Perkins</b>		<b>5,053</b>	<b>0</b>		<b>0</b>					
229	Federal - Adult Education	4810	0	0		0					
230	ARRA - General State Aid - Education Stabilization	4850	0	0		0					
231	ARRA - Title I - Low Income	4851	0	0		0					
232	ARRA - Title I - Neglected, Private	4852	0	0		0					
233	ARRA - Title I - Delinquent, Private	4853	0	0		0					
234	ARRA - Title I - School Improvement (Part A)	4854	0	0		0					
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0		0					
236	ARRA - IDEA - Part B - Preschool	4856	0	0		0					
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0		0					
238	ARRA - Title IID - Technology-Formula	4860	0	0		0					
239	ARRA - Title IID - Technology-Competitive	4861	0	0		0					
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0					
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0		0					
242	Impact Aid Formula Grants	4864	0	0		0					
243	Impact Aid Formula Grants	4865	0	0		0					
244	Qualified Zone Academy Bond Tax Credits	4866	0	0		0					
245	Qualified School Construction Bond Credits	4867	0	0		0					
246	Build America Bond Tax Credits	4868	0	0		0					

The accompanying notes are an integral part of these financial statements.

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0	0	0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	0	0	0
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901	0	0	0	0	0	0	0	0	0
261	Race to the Top - Preschool Expansion Grant	4902	0	0	0	0	0	0	0	0	0
262	Advanced Placement Fee/International Baccalaureate	4904	0	0	0	0	0	0	0	0	0
263	Title III - Immigrant Education Program (IEP)	4905	0	0	0	0	0	0	0	0	0
264	Title III - Language Inst Program - Limited Eng (LIIPLEP)	4909	0	0	0	0	0	0	0	0	0
265	Learn & Serve America	4910	0	0	0	0	0	0	0	0	0
266	McKinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
267	Title II - Eisenhower Professional Development Formula	4930	0	0	0	0	0	0	0	0	0
268	Title II - Teacher Quality	4932	13,605	0	0	0	0	0	0	0	0
269	Federal Charter Schools	4960	0	0	0	0	0	0	0	0	0
270	Medicaid Matching Funds - Administrative Outreach	4991	16,088	0	0	0	0	0	0	0	0
271	Medicaid Matching Funds - Fee-for-Service Program	4992	27,293	0	0	0	0	0	0	0	0
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	8,235	0	0	0	0	0	0	0	0
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		404,793	0	0	0	0	0	0	0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	4000	404,793	0	0	0	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		7,925,847	605,670	0	665,525	312,345	0	66,734	305,028	59,811

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	2,264,553	568,583	40,563	357,713	34,554	666	0	0	3,266,632	3,507,519
6	Tuition Payment to Charter Schools	1115			0						0	3,750
7	Pre-K Programs	1125	134,976	21,516	1,248	7,504	0	0	0	0	165,244	171,028
8	Special Education Programs (Functions 1200-1220)	1200	892,346	183,861	62,284	28,249	0	0	0	0	1,166,740	1,315,225
9	Special Education Programs Pre-K	1225	56,576	11,673	0	510	0	0	0	0	68,759	76,620
10	Remedial and Supplemental Programs K-12	1250	48,874	27,095	16,960	4,317	0	0	0	0	97,246	97,268
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	157,563	53,122	1,653	8,949	0	0	0	0	221,277	243,830
14	Interscholastic Programs	1500	147,124	3,940	27,364	21,412	9,125	10,339	0	0	219,304	263,700
15	Summer School Programs	1600	14,924	1,370	0	37	0	0	0	0	16,331	24,450
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	6,201	2,122	5,117	541	0	0	0	0	13,981	20,920
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910										
21	Regular K-12 Programs - Private Tuition	1911										
22	Special Education Programs K-12 - Private Tuition	1912										
23	Special Education Programs Pre-K - Tuition	1913						143,801			143,801	125,000
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914										
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915										
26	Adult/Continuing Education Programs - Private Tuition	1916										
27	CTE Programs - Private Tuition	1917										
28	Interscholastic Programs - Private Tuition	1918										
29	Summer School Programs - Private Tuition	1919										
30	Gifted Programs - Private Tuition	1920										
31	Bilingual Programs - Private Tuition	1921										
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922										
33	<b>Total Instruction</b>	<b>1000</b>	<b>3,723,127</b>	<b>873,282</b>	<b>155,189</b>	<b>429,232</b>	<b>43,679</b>	<b>154,806</b>	<b>0</b>	<b>0</b>	<b>5,379,315</b>	<b>5,849,310</b>
34	<b>SUPPORT SERVICES (ED)</b>											
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	126,090	29,160	711	1,116	0	150	0	0	157,227	160,670
37	Guidance Services	2120	62,529	15,287	249	339	0	0	0	0	78,404	80,400
38	Health Services	2130	30,758	5,901	1,621	1,440	0	0	0	0	39,720	33,625
39	Psychological Services	2140	43,213	3,270	1,723	1,849	0	0	0	0	50,055	53,350
40	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>262,590</b>	<b>53,618</b>	<b>13,267</b>	<b>4,744</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>334,369</b>	<b>337,745</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	34,595	5,444	13,275	3,289	0	0	0	0	56,603	90,300
45	Educational Media Services	2220	182,071	30,825	22,783	14,613	0	0	0	0	250,292	297,090
46	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>216,666</b>	<b>36,269</b>	<b>36,058</b>	<b>17,902</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>306,895</b>	<b>387,390</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	5,594	0	40,015	29,751	0	14,206	0	0	89,566	119,150
50	Executive Administration Services	2320	102,060	27,965	9,499	4,341	0	896	0	0	144,761	149,864
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 -	0	0	0	0	0	0	0	0	0	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>107,654</b>	<b>27,965</b>	<b>49,514</b>	<b>34,092</b>	<b>0</b>	<b>15,102</b>	<b>0</b>	<b>0</b>	<b>234,327</b>	<b>269,014</b>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2015

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54	Office of the Principal Services	2410	477,593	158,211	8,125	11,061	0	1,106	0	0	656,096	692,120
55	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>477,593</b>	<b>158,211</b>	<b>8,125</b>	<b>11,061</b>	<b>0</b>	<b>1,106</b>	<b>0</b>	<b>0</b>	<b>656,096</b>	<b>692,120</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
60	Fiscal Services	2520	94,613	6,767	121	0	0	340	0	0	101,841	112,650
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63	Food Services	2560	146,452	19,267	192	222,583	521	146	0	0	389,161	421,326
64	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>241,065</b>	<b>26,034</b>	<b>313</b>	<b>222,583</b>	<b>521</b>	<b>486</b>	<b>0</b>	<b>0</b>	<b>491,002</b>	<b>533,976</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
69	Information Services	2630	0	0	3,434	0	0	0	0	0	3,434	6,200
70	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
71	Data Processing Services	2660	0	0	0	1,224	0	0	0	0	1,224	19,600
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>3,434</b>	<b>1,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,658</b>	<b>25,800</b>
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
74	<b>Total Support Services</b>	<b>2000</b>	<b>1,305,568</b>	<b>302,097</b>	<b>110,711</b>	<b>291,606</b>	<b>521</b>	<b>16,844</b>	<b>0</b>	<b>0</b>	<b>2,027,347</b>	<b>2,246,045</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110	0	0	0	0	0	0	0	0	0	0
79	Payments for Special Education Programs	4120	0	0	41,111	0	13,440	0	0	0	54,551	9,500
80	Payments for Adult/Continuing Education Programs	4130	0	0	0	0	0	0	0	0	0	0
81	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0	0
82	Payments for Community College Programs	4170	0	0	0	0	0	0	0	0	0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0	5,000
84	<b>Total Payments to Dist &amp; Other Govt Units (In-State)</b>	<b>4100</b>	<b>0</b>	<b>0</b>	<b>41,111</b>	<b>0</b>	<b>13,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,551</b>	<b>14,500</b>
85	Payments for Regular Programs - Tuition	4210	0	0	0	0	450	0	0	0	450	6,000
86	Payments for Special Education Programs - Tuition	4220	0	0	0	0	74,706	0	0	0	74,706	140,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0	0	0	0	0	0	0	0	0	0
88	Payments for CTE Programs - Tuition	4240	0	0	0	0	31,500	0	0	0	31,500	35,000
89	Payments for Community College Programs - Tuition	4270	0	0	0	0	0	0	0	0	0	0
90	Payments for Other Programs - Tuition	4280	0	0	0	0	0	0	0	0	0	0
91	Other Payments to In-State Govt Units	4290	0	0	0	0	0	0	0	0	0	0
92	<b>Total Payments to Other District &amp; Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,656</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,656</b>	<b>181,000</b>
93	Payments for Regular Programs - Transfers	4310	0	0	0	0	0	0	0	0	0	0
94	Payments for Special Education Programs - Transfers	4320	0	0	0	0	0	0	0	0	0	0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330	0	0	0	0	0	0	0	0	0	0

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other District & Govt Units	4000			41,111			120,096			161,207	195,500
103	DEBT SERVICES (ED)											
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110						0			0	0
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200						0			0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		5,028,695	1,175,379	307,011	720,838	44,200	291,746	0	0	7,567,869	8,300,865
115	Excess (Deficiency) of Receipts/Revenues Over											
116	Disbursements/Expenditures										357,978	
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)											
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	329,442	44,425	313,761	271,528	68,736	36	0	0	1,027,928	1,075,100
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560										
127	Total Support Services - Business	2500	329,442	44,425	313,761	271,528	68,736	36	0	0	1,027,928	1,075,100
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	329,442	44,425	313,761	271,528	68,736	36	0	0	1,027,928	1,075,100
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Special Education Programs	4120			0			0			0	0
134	Payments for CTE Programs	4140			0			0			0	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
136	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
138	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
139	DEBT SERVICES (O&M)	5000										
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
141	Tax Anticipation Warrants	5110						0			0	0
142	Tax Anticipation Notes	5120						0			0	0

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
143	State Aid Anticipation Certificates	5140									0	0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
145	Total Debt Service - Interest on Short-Term Debt	5100									0	0
146	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
147	Total Debt Services	5000									0	0
148	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0	0
149	Total Direct Disbursements/Expenditures		329,442	44,425	313,761	271,528	68,736	36	0	0	1,027,928	1,075,100
150	Excess (Deficiency) of Receipts/Revenues/Over										(422,256)	
151												
152												
153	<b>30 - DEBT SERVICES (DS)</b>											
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	0
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>									0	0
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										0	0
157	Tax Anticipation Warrants	5110									0	0
158	Tax Anticipation Notes	5120									0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
160	State Aid Anticipation Certificates	5140									0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
162	Total Debt Services - Interest On Short-Term Debt	5100									0	0
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
164	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)</b> <sup>11</sup>	<b>5300</b>									0	0
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	0
166	Total Debt Services	5000									0	0
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0	0
168	Total Disbursements/Expenditures										0	0
169	Excess (Deficiency) of Receipts/Revenues Over										0	0
170	Disbursements/Expenditures										0	0
171	<b>40 - TRANSPORTATION FUND (TR)</b>											
172	<b>SUPPORT SERVICES (TR)</b>											
173	<b>SUPPORT SERVICES - PUPILS</b>										0	0
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
175	<b>SUPPORT SERVICES - BUSINESS</b>											
176	Pupil Transportation Services	2550	29,165	2,665	882,820	5,782	0	0	0	0	920,432	882,664
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	29,165	2,665	882,820	5,782	0	0	0	0	920,432	882,664
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	0
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
182	Payments for Regular Programs	4110			0			0			0	0
183	Payments for Special Education Programs	4120			0			0			0	0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
185	Payments for CTE Programs	4140			0			0			0	0
186	Payments for Community College Programs	4170			0			0			0	0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
188	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2015

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0
190	Total Payments to Other Dist & Govt Units	4000			0							0
191	DEBT SERVICES (TR)											
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110										0
194	Tax Anticipation Notes	5120										0
195	Corporate Personal Prop. Rep. Tax. Anticipation Notes	5130										0
196	State Aid Anticipation Certificates	5140										0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
198	Total Debt Services - Interest On Short-Term Debt	5100										0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
200	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300										0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400										0
202	Total Debt Services											0
203	PROVISION FOR CONTINGENCIES (TR)	6000										0
204	Total Disbursements/ Expenditures		29,165	2,665	882,820	5,782	0	0	0	0	920,432	882,684
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,54,907)	
206												
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
208	INSTRUCTION (MR/SS)											
209	Regular Programs	1100		35,761							35,761	40,060
210	Pre-K Programs	1125		11,603							11,603	12,700
211	Special Education Programs (Functions 1200-1220)	1200		78,004							78,004	85,175
212	Special Education Programs - Pre-K	1225		3,955							3,955	4,300
213	Remedial and Supplemental Programs - K-12	1250		709							709	700
214	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
215	Adult/Continuing Education Programs	1300		0							0	0
216	CTE Programs	1400		1,846							1,846	2,375
217	Inerscholastic Programs	1500		4,620							4,620	7,850
218	Summer School Programs	1600		232							232	600
219	Gifted Programs	1650		0							0	0
220	Driver's Education Programs	1700		90							90	125
221	Bilingual Programs	1800		0							0	0
222	Tuants' Alternative & Optional Programs	1900		0							0	0
223	Total Instruction	1000		136,820							136,820	153,885
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		4,111							4,111	4,950
227	Guidance Services	2120		898							898	1,000
228	Health Services	2130		6,518							6,518	7,400
229	Psychological Services	2140		2,992							2,992	3,675
230	Speech Pathology & Audiology Services	2150		0							0	0
231	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
232	Total Support Services - Pupils	2100		14,519							14,519	17,025
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		846							846	2,050
235	Educational Media Services	2220		16,245							16,245	17,400
236	Assessment & Testing	2230		0							0	0
237	Total Support Services - Instructional Staff	2200		17,091							17,091	19,450

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
238	Board of Education Services	2310		417							417	875
239	Executive Administration Services	2320		1,477							1,477	1,550
240	Service Area Administrative Services	2330		0							0	0
241	Claims Paid from Self Insurance Fund	2361		0							0	0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
243	Unemployment Insurance Payments	2363		0							0	0
244	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
245	Risk Management and Claims Services Payments	2365		7,479							7,479	10,000
246	Judgment and Settlements	2366		0							0	0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
248	Reciprocal Insurance Payments	2368		0							0	0
249	Legal Services	2369		9,373							9,373	12,425
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		23,611							23,611	27,100
251	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
252	Office of the Principal Services	2410		0							0	0
253	Other Support Services - School Administration (Describe & Itemize)	2490		23,611							23,611	27,100
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		23,611							23,611	27,100
255	<b>SUPPORT SERVICES - BUSINESS</b>											
256	Direction of Business Support Services	2510		0							0	0
257	Fiscal Services	2520		17,933							17,933	18,500
258	Facilities Acquisition & Construction Services	2530		0							0	0
259	Operation & Maintenance of Plant Services	2540		64,656							64,656	66,595
260	Pupil Transportation Services	2550		3,794							3,794	3,800
261	Food Services	2560		26,534							26,534	29,975
262	Internal Services	2570		0							0	0
263	<b>Total Support Services - Business</b>	<b>2500</b>		112,917							112,917	118,870
264	<b>SUPPORT SERVICES - CENTRAL</b>											
265	Direction of Central Support Services	2610		0							0	0
266	Planning, Research, Development, & Evaluation Services	2620		0							0	0
267	Information Services	2630		0							0	0
268	Staff Services	2640		0							0	0
269	Data Processing Services	2660		0							0	0
270	<b>Total Support Services - Central</b>	<b>2600</b>		0							0	0
271	Other Support Services (Describe & Itemize)	2900		177,511							177,511	194,870
272	<b>Total Support Services (MR/SS)</b>	<b>2000</b>		0							0	0
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		0							0	0
274	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
275	Payments for Special Education Programs	4120		0							0	0
276	Payments for CTE Programs	4140		0							0	0
277	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		0							0	0
278	<b>DEBT SERVICE (MR/SS)</b>											
279	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
280	Tax Anticipation Warrants	5110		0							0	0
281	Tax Anticipation Notes	5120		0							0	0
282	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		0							0	0
283												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
284	State Aid Anticipation Certificates	5140										0
285	Other (Describe & Itemize)	5150										0
286	Total Debt Services - Interest	5000										0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
288	Total Disbursements/Expenditures			314,331							314,331	348,755
289	Excess (Deficiency) of Receipts/Revenues Over											
290	Disbursements/Expenditures										(1,986)	
291	<b>60 - CAPITAL PROJECTS (CP)</b>											
292	<b>SUPPORT SERVICES (CP)</b>											
293	<b>SUPPORT SERVICES - BUSINESS</b>											
294	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
299	Payments to Other Govt Units (In-State)	4100			0							0
300	Payments for Special Education Programs	4120			0							0
301	Payments for CTE Programs	4140			0							0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0							0
303	Total Payments to Other Dist & Govt Units	4000			0							0
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/I)</b>	6000										0
305	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
306	Excess (Deficiency) of Receipts/Revenues Over											
307	Disbursements/Expenditures											0
308												
309												
310	<b>70 - WORKING CASH (WC)</b>											
311	<b>80 - TORT FUND (TF)</b>											
312	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
313	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
314	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	31,790	0	0	0	0	0	31,790	32,000
315	Unemployment Insurance Payments	2363	0	0	6,200	0	0	0	0	0	6,200	14,000
316	Insurance Payments (Regular or Self-Insurance)	2364	0	0	58,567	0	0	0	0	0	58,567	68,700
317	Risk Management and Claims Services Payments	2365	165,595	956	0	0	0	0	0	0	166,551	141,500
318	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
319	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	10,931	0	0	0	0	0	10,931	0
320	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
321	Legal Services	2369	0	0	12,176	0	0	0	0	0	12,176	20,000
322	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
323	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	10,000
324	Total Support Services - General Administration	2000	165,595	956	119,664	0	0	0	0	0	286,215	286,200
325	<b>DEBT SERVICES (TF)</b>	5000										
326	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
327	Tax Anticipation Warrants	5110									0	0
328	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2015

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	Other Interest or Short-Term Debt	5150						0			0	0
328	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
330	Total Disbursements/Expenditures		165,595	956	119,664	0	0	0	0	0	286,215	286,200
331	Excess (Deficiency) of Receipts/Revenues Over										18,813	
332												
333												
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
335	SUPPORT SERVICES (FP&S)											
336	<b>SUPPORT SERVICES - BUSINESS</b>											
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
338	Operation & Maintenance of Plant Services	2540	0	0	0	4,436	0	0	0	0	4,436	4,436
339	Total Support Services - Business	2500	0	0	0	4,436	0	0	0	0	4,436	4,436
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
341	Total Support Services	2000	0	0	0	0	4,436	0	0	0	4,436	4,436
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>											
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
344	Total Payments to Other Dist. & Govt Units	4000						0			0	0
345	<b>DEBT SERVICES (FP&amp;S)</b>											
346	<b>DEBT SERVICES-INTEREST ON SHORT-TERM DEBT</b>											
347	Tax Anticipation Warrants	5110						0			0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>											
	Debt Service - Payments of Principal on Long-Term Debt	5200						0			0	0
	15 (Lease/Purchase Principal Retired)	5300						0			0	0
351	Total Debt Service	5000						0			0	0
352		6000						0			0	0
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>											
354	Total Disbursements/Expenditures		0	0	0	0	4,436	0	0	0	4,436	4,436
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										55,375	



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received 7-1-14 Thru 6-30-15 (from 2013 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2014 Levy)</b>	<b>Taxes Received (from 2013 &amp; Prior Levies) (Column B - C)</b>	<b>Total Estimated Taxes (from the 2014 Levy)</b>	<b>Estimated Taxes Due (from the 2014 Levy) (Column E - C)</b>
3						
4	Educational	3,154,220		3,154,220	3,128,351	3,128,351
5	Operations & Maintenance	579,820		579,820	575,064	575,064
6	Debt Services **	0		0	0	0
7	Transportation	231,928		231,928	230,026	230,026
8	Municipal Retirement	137,077		137,077	177,511	177,511
9	Capital Improvements	0		0		0
10	Working Cash	57,982		57,982	57,506	57,506
11	Tort Immunity	254,546		254,546	329,627	329,627
12	Fire Prevention & Safety	57,982		57,982	57,506	57,506
13	Leasing Levy	57,982		57,982	57,506	57,506
14	Special Education	46,386		46,386	46,005	46,005
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	52		52		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>4,577,975</b>	<b>0</b>	<b>4,577,975</b>	<b>4,659,102</b>	<b>4,659,102</b>
20						
21						
22						

\* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.  
 \*\* All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

SCHEDULE OF SHORT-TERM DEBT										
A	B	C	D	E	F	G	H	I	J	
1	Description	Outstanding Beginning 07/01/14	Issued 07/01/14 Through 06/30/15	Retired 07/01/14 Through 06/30/15	Outstanding Ending 06/30/15					
2	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
3	4 Total CPPRT Notes				0					
4	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
5	Educational Fund				0					
6	Operations & Maintenance Fund				0					
7	Debt Services - Construction				0					
8	Debt Services - Working Cash				0					
9	Debt Services - Refunding Bonds				0					
10	Transportation Fund				0					
11	Municipal Retirement/Social Security Fund				0					
12	Fire Prevention & Safety Fund				0					
13	Other - (Describe & Itemize)				0					
14	Total TAWs	0	0	0	0					
15	<b>TAX ANTICIPATION NOTES (TAN)</b>									
16	Educational Fund				0					
17	Operations & Maintenance Fund				0					
18	Fire Prevention & Safety Fund				0					
19	Other - (Describe & Itemize)				0					
20	Total TANs	0	0	0	0					
21	<b>TEACHERS/EMPLOYEES' ORDERS (T/EO)</b>									
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
23	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
24	Total GSAACs (All Funds)				0					
25	<b>OTHER SHORT-TERM BORROWING</b>									
26	Total Other Short-Term Borrowing (Describe & Itemize)				0					
27										
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Amount of Original Issue	Type of Issue *	Outstanding 07/1/14	Issued 7/1/14 thru 6/30/15	Any differences described and itemized	Retired 7/1/14 thru 6/30/15	Outstanding 6/30/15	Amount to be Provided for Payment on Long-Term Debt	
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49		0		0	0		0	0	0	
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. Other									
59	8. Other									
60	9. Other									

Schedule of Restricted Local Tax Levies and Selected Revenues Sources  
Schedule of Tort Immunity Expenditures

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
Description										
Account No										
Tort Immunity <sup>a</sup>										
Special Education										
Area Vocational Construction										
School Facility Occupation Taxes <sup>b</sup>										
Driver Education										
2	Cash Basis Fund Balance as of July 1, 2014									
3	<b>RECEIPTS:</b>									
4	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100					46,386			
5	Earnings on Investments	10, 20, 40, 50 or 60-1500					5			2,800
6	Drivers' Education Fees	10-1970								
7	School Facility Occupation Tax Proceeds	30 or 60-1983								14,502
8	Driver Education	10 or 20-3370								
9	Other Receipts (Describe & Itemize on tab "Itemization 32")									
10	Sale of Bonds	10, 20, 40 or 60-7200								
11	<b>Total Receipts</b>					0	46,391	0	0	17,307
12	<b>DISBURSEMENTS:</b>									
13	Instruction	10 or 50-1000								
14	Facilities Acquisition & Construction Services	20 or 60-2530					46,391			13,981
15	Tort Immunity Services	10, 20, 40-2360-2370								
16	<b>DEBT SERVICE</b>									
17	Debt Services - Interest on Long-Term Debt	30-5200								
18	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300								
19	Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400								0
20	<b>Total Debt Services</b>									
21	Other Disbursements (Describe & Itemize on tab "Itemization 32")									
22	<b>Total Disbursements</b>					0	46,391	0	0	13,981
23	Ending Cash Basis Fund Balance as of June 30, 2015					0	0	0	0	3,326
24	Reserved Fund Balance	714								3,326
25	Unreserved Fund Balance	730								0
26	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>									
27	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following: Total Claims Payments: Total Reserve Remaining:									
28	Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category.									
29	<b>Expenditures:</b>									
30	Workers' Compensation Act and/or Workers' Occupational Disease Act									
31	Unemployment Insurance Act									
32	Insurance (Regular or Self-Insurance)									
33	Risk Management and Claims Service									
34	Judgments/Settlements									
35	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction									
36	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)									
37	Legal Services									
38	Principal and Interest on Tort Bonds									
39	<sup>a</sup> Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).									
40	<sup>b</sup> 55 ILCS 5/5-1006.7									

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	<b>Schedule of Capital Outlay and Depreciation</b>											
	Description of Assets	Acct #	Cost 7-1-14	Add: Additions 2014-15	Less: Deletions 2014-15	Cost 6-30-15	Life In Years	Accumulated Depreciation 7-1-14	Add: Depreciation Allowable 2014-15	Less: Depreciation Deletions 2014-15	Accumulated Depreciation 6-30-15	Balance Undepreciated 6-30-15
4	<b>Works of Art &amp; Historical Treasures</b>	210				0					0	0
5	<b>Land</b>	220										
6	Non-Depreciable Land	221	241,877			241,877						241,877
7	Depreciable Land	222	0			0	50				0	0
8	<b>Buildings</b>	230										
9	Permanent Buildings	231	16,075,361	21,320		16,096,681	50	5,942,891	310,992	0	6,253,883	9,842,798
10	Temporary Buildings	232				0	25				0	0
11	Improvements Other than Buildings (Infrastructure)	240	2,314,958			2,314,958	20	790,401	109,792		900,193	1,414,765
12	<b>Capitalized Equipment</b>	250										
13	10 Yr Schedule	251	1,222,351	96,052	249,077	1,069,326	10	764,118	109,660	249,077	624,701	444,625
14	5 Yr Schedule	252				0	5				0	0
15	3 Yr Schedule	253	7,445		7,445	0	3	7,445		7,445	0	0
16	<b>Construction in Progress</b>	260				0	--					0
17	<b>Total Capital Assets</b>	200	19,861,992	117,372	256,522	19,722,842		7,504,855	530,444	256,522	7,778,777	11,944,065
18	<b>Non-Capitalized Equipment</b>	700				0	10					
19	<b>Allowable Depreciation</b>								530,444			
20												

	A	B	C	D	E	F	
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	7,567,869	
9	O&M	Expenditures 15-22, L150	Total Expenditures			1,027,928	
10	DS	Expenditures 15-22, L168	Total Expenditures			0	
11	TR	Expenditures 15-22, L204	Total Expenditures			920,432	
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			314,331	
13	TORT	Expenditures 15-22, L331	Total Expenditures			286,215	
14				<b>Total Expenditures</b>	<b>\$</b>	<b>10,116,775</b>	
15							
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
17							
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 9-14, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			165,244	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			68,759	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			16,331	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			143,801	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progm - Private Tuition			0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			0	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other District & Govt Units			161,207	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			44,200	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			0	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0	
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Dist & Govt Units			0	
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			68,736	
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Dist & Govt Units			0	
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			0	
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			11,603	
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			3,955	
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			232	
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			0	
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Dist & Govt Units			0	
74							
75	<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 73)</b>					<b>\$</b>	<b>684,068</b>
76	<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>						<b>9,432,707</b>
77	<b>9 Mo ADA from the General State Aid Claimable for 2014-2015 and Payable in 2015-2016 (ISBE 54-33), L12</b>						<b>846.98</b>
78	<b>Estimated OEPP (Line 76 / Line 77)</b>					<b>\$</b>	<b>11,136.87</b>
79							

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
83	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		115,332
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		46,531
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		36,588
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		1,000
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		292,227
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		19,672
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		2,468
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		14,502
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		292,998
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		750
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		209,705
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		103,711
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		21,103
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		5,053
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
163	ED-O&M-MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		13,605
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		16,088
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		27,293
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		8,235
174						
175				<b>Total Deductions for PCTC Computation (Sum of Lines 83 - 173)</b>	\$	<b>1,226,861</b>
176				<b>Total PCTC Expenditures (Line 76 minus Line 175)</b>		<b>8,205,846</b>
177				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>530,444</b>
178				<b>Total Net Expenditures for PCTC Computation Line 176 plus Line 177</b>		<b>8,736,290</b>
179				<b>9 Mo ADA (from Line 77)</b>		<b>846.98</b>
180				<b>Total Estimated PCTC (Line 178 / Line 179) *</b>	\$	<b>10,314.64</b>
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>						
2	<b>SECTION I</b>						
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>			215,891			
11	Value of Commodities Received for Fiscal Year 2015 <i>(Include the value of commodities when determining if an A-133 is required).</i>			24,173			
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	<b>SECTION II</b>						
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>						
17							
18							
19	Instruction	Function	Indirect Costs	Restricted Program Direct Costs	Indirect Costs	Unrestricted Program Direct Costs	Direct Costs
20	Support Services:	1000		5,472,456		5,472,456	
21	Pupil	2100		348,888		348,888	
22	Instructional Staff	2200		323,986		323,986	
23	General Admin.	2300		529,915		529,915	
24	School Admin	2400		679,707		679,707	
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0		0	0
27	Fiscal Services	2520	119,774	0	119,774	0	0
28	Oper. & Maint. Plant Services	2540		1,023,848	1,023,848	0	0
29	Pupil Transportation	2550		924,226		924,226	
30	Food Services	2560		199,283		199,283	
31	Internal Services	2570	0	0		0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	0
35	Information Services	2630		3,434		3,434	
36	Staff Services	2640	0	0		0	0
37	Data Processing Services	2660	1,224	0	1,224	0	0
38	Other:	2900	0	0		0	0
39	Community Services	3000		0		0	0
40	Total		120,998	9,505,743	1,144,846	8,481,895	
41			<b>Restricted Rate</b>			<b>Unrestricted Rate</b>	
42			Total Indirect Costs:	120,998	Total Indirect costs:	1,144,846	
43			Total Direct Costs:	9,505,743	Total Direct Costs:	8,481,895	
44			=	1.27%	=	13.50%	
45							

	A	B	C	D	E
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>				
2	School Code, Section 17-1.1 (Public Act 97-0357)				
3	Fiscal Year Ending June 30, 2015				
5	Putnam County CUSD No. 535				
6	35-078-5350-26				
7					
8	<input type="checkbox"/> Check if the schedule is not applicable.				
9	Indicate with an (X) if Deficit Reduction Plan Is Required for Annual Budget				
10	<b>Service or Function (Check all that apply)</b>				
11	Curriculum Planning	X	X		ROE MPW
12	Custodial Services				
13	Educational Shared Programs	X	X		Alternative RSSP; Area Career Center
14	Employee Benefits		X		Health, Dental, Life insurance consortium
15	Energy Purchasing	X	X		Ameren Energy Marketing
16	Food Services	X	X		Food Co-op LaSalle ROE
17	Grant Writing	X	X		LEASE, SRAVTE
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment	X	X		IASA Job Bank
24	Professional Development	X	X		ROE, IASB, IASB, IPA, Area Districts, LEASE
25	Shared Personnel		X		LEASE
26	Special Education Cooperatives	X	X		LEASE
27	STEM (science, technology, engineering and math) Program Offerings	X	X		IVCC
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation	X	X		Johannes Buss Service (FY14)
31	Vocational Education Cooperatives	X	X		SRAVTE
32	All Other Joint/Cooperative Agreements				
33	Other	X	X		PC Sheriffs Dept, PCES, PC Health Dept.
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA:				
41					
42					
43					

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Division (N-330)  
 100 North First Street  
 Springfield, IL 62777-0001

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
 (Section 17-1.5 of the School Code)

School District Name: Putnam County CUSD No. 535  
 RCDD Number: 35-078-5350-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	144,761	0	144,761	151,999	0	151,999
2. Special Area Administration Services	2330	0	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.							
<b>8. Totals</b>		144,761	0	144,761	151,999	0	151,999
<b>Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)</b>							5%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2015" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2015. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2016" agree with the amounts on the budget adopted by the Board of Education.

(Date)

Signature of Superintendent

**If line 9 is greater than 5% please check one box below.**

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 16, 2015 to ensure inclusion in the Fall 2015 report, postmarked by January 17, 2016 to ensure inclusion in the Spring 2015 report, or postmarked by August 15, 2016 to ensure inclusion in the Fall 2016 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://www.isbe.net/isbewaivers/default.htm).
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

**This page is provided for detailed itemizations as requested within the body of the report.**  
Type Below.

1. Page 10, Line 72 - Sales to Pupils-Other - Milk Sales \$8,688
2. Page 10, Line 78 - Admissions-Other - Musical Ticket Sales \$10,222
3. Page 10, Line 81 - Other District/School Activity Revenue - Uniform Sales \$5,358
4. Page 11, Line 107 - Other Local Revenue
  - Education Fund - Refunds and Reimbursements - \$34,313
  - Operations & Maintenance Fund - Insurance Proceeds - \$19,469
  - Transportation Fund - Refunds and Reimbursements - \$10,585
5. Page 12, Line 171 - Other Restricted Revenue from State Sources - Library Grant \$750
6. Page 13, Line 227 - CTE-Other - Perkins Title III \$5,053
7. Page 14, Line 272 - Other Restrict Revenue from Federal Sources - STEP Grant \$8,235
8. Page 15, Line 41 - Other Support Services-Pupils - Lease Expenses \$8,963

# ***Gorenz and Associates, Ltd.***

*Certified Public Accountants*

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*Thomas R. Pepper, CPA*  
*Stephanie K. Ramsay, CPA*

*Tim C. Custis, CPA*  
*Russell J. Rumbold II, CPA*

## **Independent Auditor's Report**

To the Board of Education  
Putnam County Community Unit School District No. 535  
Granville, Illinois

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of Putnam County Community Unit School District No. 535 as of and for the fiscal year ended June 30, 2015 as listed in the table of contents and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note #1 of the financial statements, the financial statements are prepared by Putnam County Community Unit School District No. 535 on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the audit requirements of State of Illinois.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Putnam County Community Unit School District No. 535 as of June 30, 2015, or changes in financial position for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from cash transactions of Putnam County Community Unit School District No. 535 as of June 30, 2015, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education and described in Note #1.

***Other Reporting Responsibilities******Supplemental Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 23 through 26, statistical section on pages 27 through 29 and the itemization schedule on page 33, and Schedules for Trust and Agency Funds, are presented for the purposes of additional analysis and are not a required part of the financial statements of Putnam County Community Unit School District No. 535. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 28 and per capita tuition charges on page 29, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The information on pages 28-30 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations.

***Other Information***

The information provided on pages 2 through 4, and page 36 are presented for the purposes of additional analysis and are not a required part of the financial statements of Putnam County Community Unit School District No. 535. The Report on Shared Services or Outsourcing on page 31 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 32 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 28 and per capita tuition charges on page 29, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

The Table of Contents references a Federal Compliance Section on Pages 37-46; however, this District was not required to have a Single Audit and this section has not been completed.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated October 2, 2015, on our consideration of Putnam County Community Unit School District No. 535 internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Putnam County Community Unit School District No. 535's internal control over financial reporting and compliance.

*Gorenz and Associates, Ltd.*

Peoria, Illinois  
October 2, 2015

# ***Gorenz and Associates, Ltd.***

*Certified Public Accountants*

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*Thomas R. Pepper, CPA*  
*Stephanie K. Ramsay, CPA*

*Tim C. Custis, CPA*  
*Russell J. Rumbold II, CPA*

## **Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

To the Board of Education  
Putnam County Community Unit School District No. 535  
Granville, Illinois

### **Report on Internal Control and Compliance**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Putnam County Community Unit School District No. 535 as of and for the year ended June 30, 2015 and the related notes to the financial statements which collectively comprise Putnam County Community Unit School District No. 535's basic financial statements, and have issued our report thereon dated October 2, 2015. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Putnam County Community Unit School District No. 535's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Putnam County Community Unit School District No. 535's internal control. Accordingly we do not express an opinion on the effectiveness of Putnam County Community Unit School District No. 535's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the school district's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Putnam County Community Unit School District No. 535's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Gorenz and Associates, Ltd.*

Peoria, Illinois  
October 2, 2015

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

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Note #1 - Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

Component Units

The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

Joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and are, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreements. In addition, the District is not aware of any entity, which would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Governmental Funds -

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Operations and Maintenance Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Transportation Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Illinois Municipal Retirement/Social Security Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash for specified purposes.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

Governmental Funds - (cont'd.)

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the other funds.

The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

The Fire Prevention and Safety Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

Fiduciary Funds -

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Agency Funds include Student Activity Funds and Trusts Funds. They account for assets held by the District as an agent for the students, teachers, and other entities. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

Governmental and Expendable Trust Funds - Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District does not have a formal capitalization policy, but follows grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$530,444 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$7,778,777. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

General Fixed Assets and General Long-Term Debt Account Group (cont'd.)

The estimated useful lives are as follows:

Depreciable Land	50 years
Buildings	
Permanent	50 years
Temporary	25 years
Infrastructure Improvements other than Building	20 years
Capitalized Equipment	3-10 years

Long-term liabilities are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the account and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash-basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds and for the Expendable Trust Fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 22, 2014, and was not amended. For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected on the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

D. Budgets and Budgetary Accounting (cont'd.)

3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and time deposit (savings) accounts. Cash equivalents include amounts in time deposits, and other investments.

F. Investments

Investments are stated at cost or amortized cost, which approximates market. The District, under 30 ILCS 235/2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, certificates of deposit, or time deposits constituting direct obligations of banks insured by FDIC and savings and loan associates insured by FSLIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool, and all interest-bearing obligations of the State of Illinois.

G. Inventories

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

Note #2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Putnam, Marshall, and LaSalle Counties. The 2014 levy was passed by the Board on December 15, 2014. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The District receives significant distributions of tax receipts approximately one month after these due dates. The balance of taxes shown in these financial statements are from the 2013 and prior tax levies.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

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Note #2 - Property Taxes (cont'd.)

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	Maximum Rate	Actual <u>2014 Rate</u>	Actual <u>2013 Rate</u>	Actual <u>2012 Rate</u>
Educational	2.72000	2.72000	2.72000	2.71989
Operations & Maintenance	0.50000	0.50000	0.50000	0.50000
Transportation	0.20000	0.20000	0.20000	0.20000
Municipal Retirement	None	0.15434	0.11822	0.09079
Social Security	None	0.00000	0.00000	0.09079
Tort Immunity	None	0.28660	0.21953	0.16860
Leasing	0.05000	0.05000	0.05000	0.05000
Special Education	0.04000	0.04000	0.04000	0.04000
Fire Prevention and Safety	0.05000	0.05000	0.05000	0.05000
Working Cash	0.05000	<u>0.05000</u>	<u>0.05000</u>	<u>0.05000</u>
Total		<u>4.05094</u>	<u>3.94775</u>	<u>3.96007</u>

Note #3 – Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Non-spendable Fund Balance

The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

At June 30, 2015, the Sarah G. Swaney Trust Fund consisted of \$41,500 principal (non-spendable) and \$2,813 accumulated interest in a money market account. The principal is to remain intact and the income is to be used as the Board of Education deems appropriate. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

At June 30, 2015, the Fred H. Farnsworth Trust Fund consisted of \$7,187 principal (non-spendable) and \$2,604 accumulated interest in a money market account. The principal is to remain intact and the income is to be used to finance the Fred H. Farnsworth awards for essays on the subject of ecology. The District transfers income from the Fred H. Farnsworth Trust Fund to the Educational Fund for payment of the awards. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are, by definition, restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

1. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance \$133,259. This balance is included in the financial statements as Reserved in the Educational Fund.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

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Note #3 – Fund Balance Reporting (cont'd.)

B. Restricted Fund Balance (cont'd.)

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2015, revenue received exceeded expenditures disbursed from state grants, resulting in a restricted balance of \$3,326. This balance is included in the financial statements as Reserved in the Educational Fund.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2015, the expenditures disbursed exceeded revenue received from federal grants for those specific purposes, resulting in no restricted balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in a restricted fund balance of \$148,925. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

6. Trust Funds

Cash receipts and the related cash disbursements of this fiduciary fund are accounted for in the Trust and Agency Funds. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$5,417. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policies or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2015, the total amount of unpaid contracts and benefits for services performed during the fiscal year ended June 30, 2015 amounted to \$882,849 and is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

During the fiscal year ended June 30, 2014, the Board of Education adopted a fund balance policy to maintain a minimum of three months operating expenses in the Educational Fund. At June 30, 2015, three months operating expenses were \$1,891,303 in the Educational Fund. This balance is included in the financial statements as Unreserved.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #3 – Fund Balance Reporting (cont'd.)

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational and Working Cash Funds.

F. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements - Reserved	Financial Statements - Unreserved
Educational	0	136,585	882,849	1,891,303	1,603,379	136,585	4,377,531
Operations & Maintenance	0	1,377,761	0	0	0	0	1,377,761
Transportation	0	949	0	0	0	0	949
Municipal Retirement	0	348,598	0	0	0	148,925	199,673
Working Cash	0	0	0	0	2,133,756	0	2,133,756
Tort Liability	0	75,033	0	0	0	0	75,033
Fire Prevention and Safety	0	438,166	0	0	0	0	438,166
Fiduciary Funds	48,687	5,417	0	0	0	54,104	0

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to first reduce restricted balances, then committed balances, next assigned balances, and finally unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

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Note #4 – Deposits and Investments

The District is allowed to invest in securities as authorized by the District’s investment policy, Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235), and Section 8-7 of the School Code of Illinois (105 ILCS 5). These include the following items:

- (1) in bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in interest-bearing savings accounts, interest-bearing certificates of deposits, interest-bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (3) in short term obligations of corporations organized in the United States with assets exceeding \$500,000,000;
- (4) in money market mutual funds registered under the Investment Company Act of 1940;
- (5) in short term discount obligations of the Federal National Mortgage Association;
- (6) in dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States and is located within the State of Illinois;
- (7) in a Public Treasurer’s Investment Pool created under Section 17 of the State Treasurer Act;
- (8) in the Illinois School District Liquid Asset Fund Plus;
- (9) in repurchase agreements of government securities;
- (10) in any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto.

**Custodial Credit Risk Related to Deposits with Financial Institutions**

Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The District’s general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor’s, Moody’s, or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

The District’s investment policy states the preferred method for safekeeping of collateral is to have securities registered in the District’s name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board’s Statement III, Category I, the highest recognized safekeeping procedures.

As of June 30, 2015, \$2,860,398 of the District’s bank balances were exposed to custodial credit risk as follows:

Uninsured and collateralized with securities held by the pledging financial institution’s trust department, but not in the District’s name	\$ 2,407,694
Uninsured and uncollateralized	<u>452,704</u>
Total	\$ <u>2,860,398</u>

**Investments**

The District had no marketable investments during the year ended June 30, 2015.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

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Note #5 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance <u>July 1, 2014</u>	<u>Additions</u>	<u>Deletions*</u>	Balance <u>June 30, 2015</u>
Non-Depreciable Land	241,877	0	0	241,877
Permanent Buildings	16,075,361	21,320	0	16,096,681
Improvements Other than Buildings	2,314,958	0	0	2,314,958
10 – Year Equipment	1,222,351	96,052	249,077	1,069,326
3 – Year Equipment	<u>7,445</u>	<u>0</u>	<u>7,445</u>	<u>0</u>
Totals	<u>19,861,992</u>	<u>117,372</u>	<u>256,522</u>	<u>19,722,842</u>

\*Deletions include the removal of fully depreciated equipment and equipment traded or sold.

Note #6 - Retirement Fund Commitments

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly.

A. Teacher’s Retirement System of the State of Illinois

The school district participates in the Teacher’s Retirement System of the State of Illinois (TRS). TRS is a cost-sharing, multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor’s approval. The TRS Board of Trustees is responsible for the System’s administration.

TRS issues a publicly available financial report that can be obtained at <http://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 West Washington Street, PO Box 19253, Springfield, IL 62794 or by calling (888) 877-0890, option 2.

**Benefits provided**

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

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Note #6 – Retirement Fund Commitments (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

**Benefits provided (cont'd.)**

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

**Contributions**

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2015, was 9.4 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

**On-behalf contributions to TRS.** The State of Illinois makes employer pension contributions on behalf of the district. For the year ended June 30, 2015, State of Illinois contributions recognized by the district were based on the state's proportionate share of the collective net pension liability associated with the district, and the district recognized revenue and expenditures of \$1,423,968 in pension contributions that the State of Illinois made.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2015, were \$25,942 and are deferred because they were paid after the June 30, 2014 measurement date.

**Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by the district, there is a statutory requirement for the district to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2015, the employer pension contribution was 33.00 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2015, salaries totaling \$49,448 were paid from federal and special trust funds that required employer contributions of \$16,318. These contributions are deferred because they were paid after the June 30, 2014 measurement date.

**Employer retirement cost contributions.** Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the current program is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2015, the employer paid \$0 to TRS for employer ERO contributions.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

---

Note #6 – Retirement Fund Commitments (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2015, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

**Pension Liabilities and Pension Expense**

At June 30, 2015, the employer has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount disclosed by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follows:

Employer's proportionate share of the net pension liability	\$ 750,851
State's proportionate share of the net pension liability associated with the employer	<u>26,904,831</u>
<b>Total</b>	<b>\$ 27,655,682</b>

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013, and rolled forward to June 30, 2014. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2014, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2014, the employer's proportion was 0.0012337701 percent.

The net pension liability as of the beginning of this first measurement period under GASB Statement No. 68 was measured as of June 30, 2013, and the total pension liability was based on the June 30, 2013, actuarial valuation without any roll-up. The employer's proportion of the net pension liability as of June 30, 2013, was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2013, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2013, the employer's proportion was 0.0015912025 percent.

For the year ended June 30, 2015, the employer recognized pension expense of \$25,314 on a cash basis under this plan.

**Actuarial assumptions**

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<b>Inflation</b>	3.00 percent
<b>Salary increases</b>	5.75 percent, average, including inflation
<b>Investment rate of return</b>	7.50 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 White Collar Table with projections using scale AA that vary by member group.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

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Note #6 – Retirement Fund Commitments (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

**Actuarial assumptions (cont'd.)**

For GASB disclosure purposes, the actuarial assumptions for the years ended June 30, 2014 and 2013 were assumed to be the same. However, for funding purposes, the actuarial valuations for those two years were different. The actuarial assumptions used in the June 30, 2014 valuation were based on updates to economic assumptions adopted in 2014 which lowered the investment return assumption from 8.0 percent to 7.5 percent. The salary increase and inflation assumptions were also lowered. The actuarial assumptions used in the June 30, 2013 valuation were based on the 2012 actuarial experience analysis and first adopted in the June 30, 2012 valuation. The investment return assumption was lowered from 8.5 percent to 8.0 percent and the salary increase and inflation assumptions were also lowered. Mortality assumptions were adjusted to anticipate continued improvement in mortality.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. large cap	18%	8.23%
Global equity excluding U.S.	18	8.58
Aggregate bonds	16	2.27
U.S. TIPS	2	3.52
NCREIF	11	5.81
Opportunistic real estate	4	9.79
ARS	8	3.27
Risk parity	8	5.57
Diversified inflation strategy	1	3.96
Private equity	14	13.03
<b>Total</b>	<b><u>100%</u></b>	

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

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Note #6 – Retirement Fund Commitments (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

**Discount rate**

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially-funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. Therefore, the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate**

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employer's proportionate share of the net pension liability	\$927,264	\$750,851	\$604,761

**TRS fiduciary net position**

Detailed information about the TRS's fiduciary net position as of June 30, 2014 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

B. THIS Fund Contributions

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

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Note #6 – Retirement Fund Commitments (cont'd.)

B. THIS Fund Contributions (cont'd.)

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

**On behalf contributions to the THIS Fund**

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were 1.02 percent of pay during the year ended June 30, 2015. State of Illinois contributions were \$44,518, and the employer recognized revenue and expenditures of this amount during the year.

**Employer contributions to the THIS Fund**

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.76 percent during the year ended June 30, 2015. For the year ended June 30, 2015, the employer paid \$33,170 to the THIS Fund, which was 100 percent of the required contribution.

**Further information on the THIS Fund**

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under “Central Management Services.” Prior reports are available under “Healthcare and Family Services.”

C. Illinois Municipal Retirement Fund

**Plan Description**

The District’s defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information for the plan as a whole, but not for individual employers. That report can be obtained online at [www.imrf.org](http://www.imrf.org).

**Benefits provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

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Note #6 – Retirement Fund Commitments (cont'd.)

C. Illinois Municipal Retirement Fund (cont'd.)

**Benefits provided (cont'd.)**

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Employees covered by benefit terms**

At December 31, 2014, the following employees were covered by the benefit terms:

Retirees or Beneficiaries currently receiving benefits	45
Inactive employees entitled to but not yet receiving benefits	48
Active employees	<u>55</u>
Total Members	148

**Contributions**

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2014 was 11.16%. The total employer contribution paid for 2014 was \$145,951. The District's contribution rate for the calendar year 2015 is 10.69%. The actual contributions paid during the fiscal year ended June 30, 2015 were \$148,370. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability**

The School District's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 3.5%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

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Note #6 – Retirement Fund Commitments (cont'd.)

C. Illinois Municipal Retirement Fund (cont'd.)

**Actuarial Assumptions (cont'd.)**

- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.50%
Cash Equivalents	<u>1%</u>	2.25%
Total	100%	

**Discount rate**

A Single Discount Rate of 7.49% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.49%.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

Note #6 – Retirement Fund Commitments (cont'd.)

C. Illinois Municipal Retirement Fund (cont'd.)

**Changes in the Net Pension Liability**

	Increases (Decreases)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)- (b)
<b>Balances at 12/31/13</b>	\$ 5,064,270	\$ 4,933,580	\$ 130,690
<b>Changes for the year:</b>			
Service cost	145,866		145,866
Interest on Total Pension Liability	376,436		376,436
Change of Benefit Terms	0		0
Differences between expected and actual Experience of Total Pension Liability	53,732		53,732
Changes of assumptions	230,713		230,713
Contributions-Employer		137,765	(137,765)
Contributions-Employee		61,890	(61,890)
Net investment income		299,836	(299,836)
Benefit Payments, including Refunds of Employee Contributions	(236,116)	(236,116)	0
Other changes (Net Transfers)		48,247	(48,247)
<b>Net changes</b>	<u>570,631</u>	<u>311,622</u>	<u>259,009</u>
<b>Balances at 12/31/14</b>	<u>\$ 5,634,901</u>	<u>\$ 5,245,202</u>	<u>\$ 389,699</u>

**Change in Assumptions** – The mortality table used was updated to the RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men 120% of the table rates were used. For women 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

**Sensitivity of the net pension liability to changes in the single discount rate.**

The following presents the net pension liability of the District, calculated using the discount rate of 7.49 percent, as well as what the District's IMRF net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.49 percent) or 1-percentage-point higher (8.49 percent) than the current rate:

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	6.49%	7.49%	8.49%
Total Pension Liability	\$ 10,040,441	\$ 8,916,167	\$ 7,982,518
Plan Fiduciary Net Position	<u>8,507,250</u>	<u>8,507,250</u>	<u>8,507,250</u>
Net Pension Liability(Asset)	\$ 1,533,191	\$ 408,917	\$ (524,732)

**Pension plan fiduciary net position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued actuarial financial report on page 12 of Section B.

**Payable to the Pension Plan**

At June 30, 2015, the District had a payable of \$-0- for the outstanding amount of contributions to IMRF for the year ended June 30, 2015.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #7 – Long-Term Debt, Capital Leases, and Other Financing Arrangements

As of June 30, 2015, the District did not have long-term debt, capital leases or other financial arrangements.

Legal Debt Limit –

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 13.8% of the latest equalized assessed value. The latest equalized assessed value was \$115,012,888 as of January 1, 2014.

The estimated legal debt margin of the District at June 30, 2015, was calculated as follows:

Legal Debt Limit	15,871,779
Less Qualifying Debt	<u>0</u>
Legal Debt Margin	<u>15,871,779</u>

Note #8 - Tax Anticipation Warrants

There were no tax anticipation warrants issued, retired, or outstanding during the fiscal year ended June 30, 2015.

Note #9 - Interfund Loan and Transfers

There were no interfund loans or permanent transfers during the fiscal year ended June 30, 2015.

Note #10 - Common Bank Accounts

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Note #11 - Deficit Fund Balances

As of June 30, 2015, the District did not have a deficit fund balance in any fund.

Note #12 - Self-Insurance Plan

All employees of the district are covered under the State of Illinois Unemployment Insurance Act. The district elected to be self-insured, and therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

Note #13 - Contingencies

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from these audits will be insignificant to District operations.

Note #14 - Commitments

As of June 30, 2015, the District has the following constructions commitments:

<u>Contractor</u>	<u>Description</u>	<u>Total</u>
Sterling Commercial Roofing	Jr. High Roof	696,050
Healy, Bender & Associates	Jr. High Roof	72,104
Ace in the Hole	Seal Coating Parking Lots	16,527
Joe's Seal & Stripe	Seal Coating Parking Lots	6,000
Putnam County Painting	Locker Painting	<u>16,920</u>
		<u>807,601</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #14 – Commitments (cont'd.)

As of June, 30, 2015, \$438,166 of the roofing project will be paid out of the Fire Prevention and Safety Fund and \$329,988 will be paid out of the Operations and Maintenance Fund. The entire amount for the seal coating and locker painting projects will be paid out of the Operations and Maintenance Fund.

Unpaid Teacher's Contracts – Teacher's contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2015, the total amount of unpaid teacher's contracts for services performed during the year ended June 30, 2015, amounted to \$857,178 to be paid from the Educational Fund.

Vacation Pay – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2015, the estimated unused vacation pay liability is \$25,671 and is to be paid from the Educational Fund.

Sick Pay – Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. Sick pay does not vest if not used during the term of employment with the District.

Retired Teachers Health Insurance – The District pays TRS for health insurance premiums for qualified retired teachers for 60 months after retirement; however, this policy is not in the current contract and is not expected to be reinstated in future contracts. Currently, there are five retired teachers receiving this benefit. The District paid \$9,588.36 in health insurance premiums for retired teachers during the fiscal year ended June 30, 2015. Total estimated future payments due are \$4,991, based on the current premiums.

Operating Leases

In July 2013, the District entered into an operating lease agreement with Santander Leasing, LLC for one 2013 Chevrolet school bus. The terms of the lease require annual payments of \$6,530 through July 2015, \$8,162 July 2016 to July 2017, and \$13,297 in July 2018.

In June 2015, the District entered into an operation lease agreement with Santander Leasing, LLC for one 2014 Chevrolet school bus. The terms of the lease require annual payments of \$11,704 for the first two years, \$14,630 for the following two years, and \$625 for the final two years.

On June 19, 2014, the District entered into an operating lease agreement with VAR Resources, Inc. for chrome books. The terms of the lease require monthly payments of \$4,034 through May 2018.

On July 30, 2013, the District entered into an operating lease agreement with MARCO, Inc. for copiers. The terms of the lease require monthly payments of 2,075 through July 2018.

As of June 30, 2015, the District's future leasing commitments by fiscal year are as follows:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Lease</u> <u>Payments</u>
2016	91,543
2017	96,101
2018	92,067
2019	15,997
2019	<u>625</u>
Total Lease Payments	<u>296,333</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #15 – Post-Retirement Health Care Plan

*Plan Description.* The District administers a single-employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

*Funding Policy.* The contribution requirements of the District may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employec/retiree group, which is currently \$554 per month for individual coverage and \$1,723 per month for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

*Contributions Made.* Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

Note #16 – Disbursements and/or Transfers in Excess of Budget

For the year ended June 30, 2015, the District made disbursements or transfers in excess of budgeted amounts in the following fund:

	<u>Disbursements</u>	<u>Budget</u>
Transportation Fund	920,432	882,684
Tort Fund	286,215	286,200

Note #17 - Joint Agreements

The District is a member of LaSalle/Putnam County Educational Alliance for Special Education (L.E.A.S.E.) and Starved Rock Associates for Vocational and Technical Education (SRAVTE). The District’s pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements.

The report for LaSalle/Putnam County Educational Alliance for Special Education may be obtained by writing to L.E.A.S.E, 1009 Boyce Memorial Drive, Ottawa, Illinois 61350.

The report for Starved Rock Associates for Vocational and Technical Education may be obtained by writing to SRAVTE, 200 Ninth Street, Peru, Illinois 61354.

Note #18 - Risk Management

Significant losses are covered by commercial insurance for all major programs: property, liability and worker’s compensation. During the year ended June 30, 2015, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts which have exceeded insurance coverage for the past three years.

Note #19 – Termination Benefits

Qualified employees may notify the District up to four years prior to retirement and receive an increase in compensation not to exceed 6% over the prior year’s salary for up to four years. As of June 30, 2015, the District’s future payments under this program are estimated to total \$89,951.

Note #20 – Subsequent Events

The District evaluates events and transactions that occur subsequent to year-end for potential recognition or disclosure in the financial statements through the date of the Independent Auditor’s Report, which is the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 COMBINING SCHEDULE OF ASSETS, LIABILITIES, FUND BALANCE  
 AND OTHER CREDITS ARISING FROM CASH TRANSACTIONS  
 ALL TRUST AND AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Primary School Activity Fund	Elementary Activity Fund	Junior High School Activity Fund	High School Activity Funds	Wellness Committee	Trust Funds	Total
<b><u>ASSETS</u></b>							
Cash and Cash Equivalents	8,349.52	13,397.56	15,778.81	67,363.79	18,412.12	54,104.25	177,406.05
Total Assets	8,349.52	13,397.56	15,778.81	67,363.79	18,412.12	54,104.25	177,406.05
<b><u>LIABILITIES</u></b>							
Due to Other Organizations	8,349.52	13,397.56	15,778.81	67,363.79	18,412.12	0.00	123,301.80
Total Liabilities	8,349.52	13,397.56	15,778.81	67,363.79	18,412.12	0.00	123,301.80
<b><u>FUND BALANCE AND OTHER CREDITS</u></b>							
Nonspendable	-	-	0.00	0.00	0.00	48,687.00	48,687.00
Restricted	0.00	0.00	0.00	0.00	0.00	5,417.25	5,417.25
Total Fund Balance and Other Credits	0.00	0.00	0.00	0.00	0.00	54,104.25	54,104.25
<b><u>TOTAL LIABILITIES, FUND BALANCE, AND OTHER CREDITS</u></b>	8,349.52	13,397.56	15,778.81	67,363.79	18,412.12	54,104.25	177,406.05

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 PRIMARY SCHOOL ACTIVITY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

---

	Beginning Balance	Increases *	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	8,058.52	11,643.21	11,352.21	8,349.52
Total Assets	8,058.52	11,643.21	11,352.21	8,349.52
<b><u>LIABILITIES (Due to other Organizations)</u></b>				
General	8,058.52	11,643.21	11,352.21	8,349.52
Total Liabilities (Due to other Organizations)	8,058.52	11,643.21	11,352.21	8,349.52
 <b><u>FUND BALANCE</u></b>				
	0.00	0.00	0.00	0.00
 <b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>				
	8,058.52	11,643.21	11,352.21	8,349.52

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 ELEMENTARY ACTIVITY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

---

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	11,334.38	11,688.18	9,625.00	13,397.56
Total Assets	11,334.38	11,688.18	9,625.00	13,397.56
 <b><u>LIABILITIES (Due to other Organizations)</u></b>				
Elementary Activity Fund	11,334.38	11,688.18	9,625.00	13,397.56
Total Liabilities (Due to other Organizations)	11,334.38	11,688.18	9,625.00	13,397.56
 <b><u>FUND BALANCE</u></b>				
	0.00	0.00	0.00	0.00
 <b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>				
	11,334.38	11,688.18	9,625.00	13,397.56

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 JUNIOR HIGH SCHOOL ACTIVITY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

---

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	14,712.12	68,891.07	67,824.38	15,778.81
Total Assets	<u>14,712.12</u>	<u>68,891.07</u>	<u>67,824.38</u>	<u>15,778.81</u>
 <b><u>LIABILITIES (Due to other Organizations)</u></b>				
Cheerleaders	198.37	6,385.11	6,428.96	154.52
Girl's Athletic Fund	8,196.14	18,158.00	15,902.14	10,452.00
Puma Crew	1,149.25	2,453.72	2,573.73	1,029.24
Staff Soda	4,445.32	33,696.24	34,535.43	3,606.13
Student Council	723.04	8,198.00	8,384.12	536.92
Total Liabilities (Due to other Organizations)	<u>14,712.12</u>	<u>68,891.07</u>	<u>67,824.38</u>	<u>15,778.81</u>
 <b><u>FUND BALANCE</u></b>				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 <b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>				
	<u>14,712.12</u>	<u>68,891.07</u>	<u>67,824.38</u>	<u>15,778.81</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 HIGH SCHOOL ACTIVITY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

---

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	57,801.97	154,121.69	144,559.87	67,363.79
Total Assets	<u>57,801.97</u>	<u>154,121.69</u>	<u>144,559.87</u>	<u>67,363.79</u>
<b><u>LIABILITIES (Due to other Organizations)</u></b>				
Adult Education	37.48	0.00	0.00	37.48
Art	291.44	754.35	422.27	623.52
Athletic	989.23	15.00	50.00	954.23
Baseball	1,261.14	8,277.95	7,664.25	1,874.84
Boy's Basketball	2,282.67	13,994.50	13,160.25	3,116.92
Cable Club	1,514.67	0.00	0.00	1,514.67
Cheerleading	1,589.13	9,021.00	10,316.03	294.10
Class of 1988- Attendance Award	1,034.48	7.79	0.00	1,042.27
Class of 2009	445.18	0.00	0.00	445.18
Class of 2011	1,987.60	0.00	0.00	1,987.60
Class of 2012	990.43	0.00	0.00	990.43
Class of 2013	2,588.20	0.00	0.00	2,588.20
Class of 2014	1,488.44	0.00	0.00	1,488.44
Class of 2015	174.91	300.00	412.00	62.91
Class of 2016	1,297.30	14,472.82	12,218.04	3,552.08
Class of 2017	2,278.89	2,018.00	1,676.67	2,620.22
Class of 2018	0.00	2,170.75	1,395.49	775.26
Computer Club	333.40	0.00	0.00	333.40
Condolence	62.64	290.00	0.00	352.64
Drama Club	1,786.38	4,201.40	5,589.11	398.67
Faculty Soda Fund	886.62	1,257.60	1,862.38	281.84
FFA	416.49	4,213.86	3,902.17	728.18
Girl's Basketball	2,092.73	6,151.50	6,000.57	2,243.66
Girl's Softball	475.23	195.00	255.00	415.23
Girl's Golf	506.42	1,179.72	547.50	1,138.64
Golf	851.10	789.72	1,623.00	17.82
Greenhouse Project	300.00	0.00	0.00	300.00
Interact Club	2,085.90	1,738.13	1,203.79	2,620.24
Journalism Club	6,357.50	7,315.20	6,171.55	7,501.15
Landscaping	214.25	28.26	0.00	242.51
Market Day	0.00	146.26	0.00	146.26
Media Club	1,387.57	271.75	308.30	1,351.02
Message Board	55.84	0.00	0.00	55.84
Music (Band)	151.65	5,307.74	4,260.70	1,198.69
Music (Chours)	22.19	0.00	0.00	22.19

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
HIGH SCHOOL ACTIVITY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	Beginning Balance	Increases	Decreases	Ending Balance
National Honor Society	747.01	2,191.90	2,709.55	229.36
Office	6,093.14	13,125.33	11,004.20	8,214.27
Oldies Club	106.17	0.00	0.00	106.17
Panteras	0.09	4,181.04	3,624.19	556.94
PC Enterprises	1,121.56	0.00	0.00	1,121.56
Scholastic Bowl	413.63	0.00	0.00	413.63
Science Club	39.70	923.50	700.00	263.20
Student Council	4,900.90	6,583.48	6,996.01	4,488.37
Tournament Athletics	2,725.58	25,338.29	24,047.93	4,015.94
Track	2,126.48	6,739.75	5,788.40	3,077.83
Volleyball	1,290.61	8,990.10	8,725.52	1,555.19
Wrestling	0.00	1,930.00	1,925.00	5.00
Total Liabilities (Due to other Organizations)	<u>57,801.97</u>	<u>154,121.69</u>	<u>144,559.87</u>	<u>67,363.79</u>
 <b><u>FUND BALANCE</u></b>	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>
 <b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	 <u><u>57,801.97</u></u>	 <u><u>154,121.69</u></u>	 <u><u>144,559.87</u></u>	 <u><u>67,363.79</u></u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 WELLNESS COMMITTEE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

---

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	23,603.96	13,372.81	18,564.65	18,412.12
Total Assets	23,603.96	13,372.81	18,564.65	18,412.12
 <b><u>LIABILITIES (Due to other Organizations)</u></b>				
Wellness Committee	23,603.96	13,372.81	18,564.65	18,412.12
Total Liabilities (Due to other Organizations)	23,603.96	13,372.81	18,564.65	18,412.12
 <b><u>FUND BALANCE</u></b>				
	0.00	0.00	0.00	0.00
 <b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>				
	23,603.96	13,372.81	18,564.65	18,412.12

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
TRUST FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

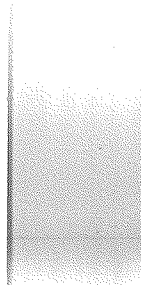
	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	54,372.67	81.58	350.00	54,104.25
Total Assets	<u>54,372.67</u>	<u>81.58</u>	<u>350.00</u>	<u>54,104.25</u>
<b><u>LIABILITIES (Due to other Organizations)</u></b>				
	0.00	0.00	0.00	0.00
<b><u>FUND BALANCE AND OTHER CREDITS</u></b>				
Nonspendable				
Sarah G. Swaney Trust Fund	41,500.00	0.00	0.00	41,500.00
Fred H. Farnsworth Trust Fund	7,187.00	0.00	0.00	7,187.00
Total Nonspendable	<u>48,687.00</u>	<u>0.00</u>	<u>0.00</u>	<u>48,687.00</u>
Restricted				
Sarah G. Swaney Trust Fund	2,746.89	66.42	0.00	2,813.31
Fred H. Farnsworth Trust Fund	2,938.78	15.16	350.00	2,603.94
Total Restricted	<u>5,685.67</u>	<u>81.58</u>	<u>350.00</u>	<u>5,417.25</u>
Total Fund Balance and Other Credits	<u>54,372.67</u>	<u>81.58</u>	<u>350.00</u>	<u>54,104.25</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>54,372.67</u>	<u>81.58</u>	<u>350.00</u>	<u>54,104.25</u>

*Putnam County Community Unit School District No. 535*

*Granville, Illinois*

*Annual Financial Report  
and Other Financial Information*

*June 30, 2015*



PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535

TABLE OF CONTENTS

JUNE 30, 2015

<u>Financial Section</u>		<u>Page No.</u>
Independent Auditor's Report		3-4
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>		5-6
<u>Basic Financial Statements- Regulatory Basis</u>	<u>Statement</u>	
Statement of Assets and Liabilities Arising from Cash Transactions	1	7
Statement of Revenue Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances – All Funds	2	8
Statement of Revenues Received – All Funds	3	9-11
Statement of Expenditures Disbursed Budget to Actual:		
Educational Fund	4	12-17
Operations and Maintenance Fund	5	18
Transportation Fund	6	19
Municipal Retirement/Social Security Fund	7	20-21
Tort Fund	8	22
Fire Prevention and Safety Fund	9	23
Notes to the Basic Financial Statements		24-43
<u>Supplemental Information</u>		
Combining Schedule of Assets, Liabilities, Fund Balance and Other Credits Arising from Cash Transactions – All Trust and Agency Funds		44
Schedule of Changes in Assets, Liabilities and Fund Balance:		
Primary School Activity Fund		45
Elementary Activity Fund		46
Junior High School Activity Fund		47
High School Activity Fund		48-49
Wellness Committee		50
Trust Funds		51
Schedule of Taxes Extended and Collected		52

# ***Gorenz and Associates, Ltd.***

*Certified Public Accountants*

*Thomas R. Peffer, CPA  
Stephanie K. Ramsay, CPA*

*Tim C. Custis, CPA  
Russell J. Rumbold II, CPA*

## **Independent Auditor's Report**

To the Board of Education  
Putnam County Community Unit School District No. 535  
Granville, Illinois

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of Putnam County Community Unit School District No. 535 as of and for the fiscal year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise Putnam County Community Unit School District No. 535's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note #1 of the financial statements, the financial statements are prepared by Putnam County Community Unit School District No. 535 on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the audit requirements of the State of Illinois.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Putnam County Community Unit School District No. 535 as of June 30, 2015, or changes in financial position for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from cash transactions of Putnam County Community Unit School District No. 535 as of June 30, 2015, and its revenue received and expenditures disbursed during the fiscal year then ended and the respective budgetary comparison statements, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education and described in Note #1.

***Other Reporting Responsibilities***

*Supplemental Information*

The schedules listed in the table of contents as "Supplemental Information" are presented for the purposes of additional analysis and are not a required part of the basic financial statements of Putnam County Community Unit School District No. 535. Such information is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2015, on our consideration of Putnam County Community Unit School District No. 535 internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Putnam County Community Unit School District No. 535's internal control over financial reporting and compliance.

*Gorenz and Associates, Ltd.*  
Peoria, Illinois  
October 2, 2015



# ***Gorenz and Associates, Ltd.***

*Certified Public Accountants*

*Thomas R. Peffer, CPA  
Stephanie K. Ramsay, CPA*

*Tim C. Custis, CPA  
Russell J. Rumbold II, CPA*

## **Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

To the Board of Education  
Putnam County Community Unit School District No. 535  
Granville, Illinois

### **Report on Internal Control and Compliance**

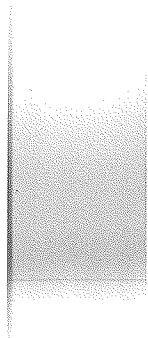
We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Putnam County Community Unit School District No. 535 as of and for the year ended June 30, 2015 and the related notes to the financial statements which collectively comprise Putnam County Community Unit School District No. 535's basic financial statements, and have issued our report thereon dated October 2, 2015. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Putnam County Community Unit School District No. 535's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Putnam County Community Unit School District No. 535's internal control. Accordingly we do not express an opinion on the effectiveness of Putnam County Community Unit School District No. 535's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the school district's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Putnam County Community Unit School District No. 535's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Gorenz and Associates, Ltd.*

Peoria, Illinois  
October 2, 2015



PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
STATEMENT OF ASSETS AND LIABILITIES  
ARISING FROM CASH TRANSACTIONS  
JUNE 30, 2015

Assets

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/Social Security	Working Cash	Tort	Fire Prevention and Safety	Trust and Agency Funds	General Fixed Assets	Total (Memorandum Only)
Cash and Cash Equivalents	4,514,116	1,377,761	949	348,598	870,822	75,033	438,166	177,406		7,802,851
Investments					1,262,934					1,262,934
Land									241,877	241,877
Buildings & Building Improvements									16,096,681	16,096,681
Site Improvements & Infrastructure									2,314,958	2,314,958
Capitalized Equipment									1,069,326	1,069,326
<b>Total Assets</b>	<b>4,514,116</b>	<b>1,377,761</b>	<b>949</b>	<b>348,598</b>	<b>2,133,756</b>	<b>75,033</b>	<b>438,166</b>	<b>177,406</b>	<b>19,722,842</b>	<b>28,788,627</b>

Liabilities and Fund Balances

Liabilities:										
Due to Organizations								123,302		123,302
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,302</b>	<b>0</b>	<b>123,302</b>

Fund Balances:										
Reserved	136,585			148,925				54,104		339,614
Unreserved	4,377,531	1,377,761	949	199,673	2,133,756	75,033	438,166			8,602,869
Investments in General Fixed Assets									19,722,842	19,722,842
<b>Total Fund Balances</b>	<b>4,514,116</b>	<b>1,377,761</b>	<b>949</b>	<b>348,598</b>	<b>2,133,756</b>	<b>75,033</b>	<b>438,166</b>	<b>54,104</b>	<b>19,722,842</b>	<b>28,665,325</b>

<b>Total Liabilities and Fund Balances</b>	<b>4,514,116</b>	<b>1,377,761</b>	<b>949</b>	<b>348,598</b>	<b>2,133,756</b>	<b>75,033</b>	<b>438,166</b>	<b>177,406</b>	<b>19,722,842</b>	<b>28,788,627</b>
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The accompanying notes are an integral part of these financial statements.

251

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,  
 OTHER SOURCES (USES) AND CHANGES IN FUND BALANCES (ALL FUNDS)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Receipts:								
Local Sources	6,558,035	605,670	284,662	312,345	66,734	305,028	59,811	8,192,285
State Sources	963,019		380,863					1,343,882
Federal Sources	404,793							404,793
Total Direct Receipts	7,925,847	605,670	665,525	312,345	66,734	305,028	59,811	9,940,960
Receipts for On-Behalf Payments								1,468,486
Total Receipts	9,394,333	605,670	665,525	312,345	66,734	305,028	59,811	11,409,446
Disbursements:								
Instruction	5,379,315			136,820				5,516,135
Support Services	2,027,347	1,027,928	920,432	177,511		286,215	4,436	4,443,869
Payments to Other Governmental Units	161,207							161,207
Total Direct Disbursements	7,567,869	1,027,928	920,432	314,331	0	286,215	4,436	10,121,211
Disbursements for On-Behalf Payments								1,468,486
Total Disbursements	9,036,355	1,027,928	920,432	314,331	0	286,215	4,436	11,589,697
Excess of Direct Receipts Over (Under) Direct Disbursements	357,978	(422,258)	(254,907)	(1,986)	66,734	18,813	55,375	(180,251)
Other Sources of Funds:								0
Other (Uses) of Funds:								0
Total Other Sources and (Uses) of Funds	0	0	0	0	0	0	0	0
Excess of Receipts and Other Sources of Funds Over (Under) Disbursements and Other Uses of Funds	357,978	(422,258)	(254,907)	(1,986)	66,734	18,813	55,375	(180,251)
Fund Balances - July 1, 2014	4,156,138	1,800,019	255,856	350,584	2,067,022	56,220	382,791	9,068,630
Other Changes in Fund Balance - Increases (Decreases)	0	0	0	0	0	0	0	0
Fund Balances - June 30, 2015	4,514,116	1,377,761	949	348,598	2,133,756	75,033	438,166	8,888,379

The accompanying notes are an integral part of these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
STATEMENT OF REVENUES RECEIVED (ALL FUNDS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Receipts From Local Sources:								
Ad Valorem Taxes Levied By Local Education Agency:								
Designated Purposes Levies	3,154,220	579,820	231,928	137,077	57,982	254,546	57,982	4,473,555
Leasing Levy	57,982							57,982
Special Education Levy	46,386							46,386
Social Security/Medicare Levy				52				52
Payments in Lieu of Taxes:								
Mobile Home Privilege Tax	3,368	599	240	142	60	263	60	4,732
Corporate Personal Property Replacement Taxes	2,585,880		41,000	174,252		50,000		2,851,132
Tuition:								
Regular - Tuition From Other LEAs (In State)	392,508							392,508
Special Ed - Tuition From Other LEAs (In State)	32,383							32,383
Interest on Investments	16,574	4,782	909	822	8,692	219	1,769	33,767
Food Services:								
Sales to Pupils - Lunch	92,583							92,583
Sales to Pupils - Breakfast	9,344							9,344
Sales to Pupils - Other	8,688							8,688
Sales to Adults	4,717							4,717
District/School Activity Income:								
Admissions - Athletic	15,700							15,700
Admissions - Other	10,222							10,222
Fees	15,251							15,251
Other Pupil Activity Revenue	5,358							5,358
Textbook Income:								
Rentals - Regular Textbooks	36,588							36,588
Rentals		1,000						1,000
Contributions from Private Sources	14,447							14,447
Refund of Prior Years' Expenditures	18,723							18,723
Drivers' Education Fees	2,800							2,800
Other Local Revenue	34,313	19,469	10,585					64,367
<b>Total Receipts from Local Sources</b>	<b>6,558,035</b>	<b>605,670</b>	<b>284,662</b>	<b>312,345</b>	<b>66,734</b>	<b>305,028</b>	<b>59,811</b>	<b>8,192,285</b>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
STATEMENT OF REVENUES RECEIVED (ALL FUNDS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Receipts From State Sources:								
Unrestricted Grants-in-Aid:								
General State Aid - Sec. 18-8.05	486,264							486,264
Restricted Grants-in-Aid:								
Special Education:								
Private Facilities Tuition	45,281							45,281
Extraordinary	79,964							79,964
Personnel	166,454							166,454
Summer School	528							528
Career and Technical Education (CTE):								
CTE - Technical Education - Tech Prep	17,171							17,171
CTE - Agriculture Education	2,501							2,501
State Free Lunch and Breakfast	2,468							2,468
Driver Education	14,502							14,502
Transportation:								
Transportation - Regular / Vocational			180,965					180,965
Transportation - Special Education			112,033					112,033
Early Childhood - Block Grant	147,136		87,865					235,001
Other Restricted Revenues from State Funds	750							750
Total Receipts from State Sources	963,019	0	380,863	0	0	0	0	1,343,882

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
STATEMENT OF REVENUES RECEIVED (ALL FUNDS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Educational	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Receipts From Federal Sources:								
Restricted Grants-in-Aid Received Directly from the Federal Government Through the State:								
National School Lunch Program	167,590							167,590
School Breakfast Program	42,115							42,115
Title 1:								
Low Income	103,711							103,711
Federal - Special Education:								
I.D.E.A.-Flow Through	21,103							21,103
CTE - Perkins:								
Other	5,053							5,053
Title II - Teacher Quality	13,605							13,605
Medicaid Matching - Administrative Outreach	16,088							16,088
Medicaid Matching - Fee for Service Program	27,293							27,293
Other Federal	8,235							8,235
Total Receipts from Federal Sources	404,793	0	0	0	0	0	0	404,793
Total Direct Receipts	7,925,847	605,670	665,525	312,345	66,734	305,028	59,811	9,940,960

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 STATEMENT OF EXPENDITURES DISBURSED  
 BUDGET TO ACTUAL  
 EDUCATIONAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Actual	Budget	Variance with Budget
Expenditures Disbursed:			
Instruction:			
Regular Programs:			
Salaries	2,264,553	2,403,568	139,015
Employee Benefits	568,583	651,500	82,917
Purchased Services	40,563	36,450	(4,113)
Supplies and Materials	357,713	373,701	15,988
Capital Outlay	34,554	39,500	4,946
Other Objects	666	2,800	2,134
Total Regular Programs	<u>3,266,632</u>	<u>3,507,519</u>	<u>240,887</u>
Payments to Charter School - Tuition	<u>0</u>	<u>3,750</u>	<u>3,750</u>
Pre-K Programs:			
Salaries	134,976	135,400	424
Employee Benefits	21,516	24,800	3,284
Purchased Services	1,248	3,228	1,980
Supplies and Materials	7,504	7,600	96
Total Pre-K Programs	<u>165,244</u>	<u>171,028</u>	<u>5,784</u>
Special Education Programs:			
Salaries	892,346	941,500	49,154
Employee Benefits	183,861	190,225	6,364
Purchased Services	62,284	129,550	67,266
Supplies and Materials	28,249	53,950	25,701
Total Special Education Programs	<u>1,166,740</u>	<u>1,315,225</u>	<u>148,485</u>
Special Education Programs Pre-K:			
Salaries	56,576	59,700	3,124
Employee Benefits	11,673	15,700	4,027
Supplies and Materials	510	1,220	710
Total Special Education Programs Pre-K	<u>68,759</u>	<u>76,620</u>	<u>7,861</u>
Remedial and Supplemental Programs K-12:			
Salaries	48,874	50,120	1,246
Employee Benefits	27,095	29,400	2,305
Purchased Services	16,960	13,848	(3,112)
Supplies and Materials	4,317	3,900	(417)
Total Remedial and Supplemental Programs K-12	<u>97,246</u>	<u>97,268</u>	<u>22</u>

The accompanying notes are an integral part of these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
STATEMENT OF EXPENDITURES DISBURSED  
BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
CTE Programs:			
Salaries	157,553	167,880	10,327
Employee Benefits	53,122	54,650	1,528
Purchased Services	1,653	5,100	3,447
Supplies and Materials	8,949	15,700	6,751
Other Objects	0	500	500
Total CTE Programs	<u>221,277</u>	<u>243,830</u>	<u>22,553</u>
Interscholastic Programs:			
Salaries	147,124	167,000	19,876
Employee Benefits	3,940	12,700	8,760
Purchased Services	27,364	37,000	9,636
Supplies and Materials	21,412	24,000	2,588
Capital Outlay	9,125	11,300	2,175
Other Objects	10,339	11,700	1,361
Total Interscholastic Programs	<u>219,304</u>	<u>263,700</u>	<u>44,396</u>
Summer School Programs:			
Salaries	14,924	21,000	6,076
Employee Benefits	1,370	3,200	1,830
Supplies and Materials	37	250	213
Total Summer School Programs	<u>16,331</u>	<u>24,450</u>	<u>8,119</u>
Driver's Education Programs:			
Salaries	6,201	6,020	(181)
Employee Benefits	2,122	800	(1,322)
Purchased Services	5,117	12,100	6,983
Supplies and Materials	541	2,000	1,459
Total Drivers Education Programs	<u>13,981</u>	<u>20,920</u>	<u>6,939</u>
Special Education Programs K-12 - Private Tuition	<u>143,801</u>	<u>125,000</u>	<u>(18,801)</u>
Total Instruction	<u>5,379,315</u>	<u>5,849,310</u>	<u>469,995</u>
Supporting Services:			
Support Services - Pupils:			
Attendance and Social Work Services:			
Salaries	126,090	129,000	2,910
Employee Benefits	29,160	28,800	(360)
Purchased Services	711	1,500	789
Supplies and Materials	1,116	1,170	54
Other Objects	150	200	50
Total Attendance and Social Work Services	<u>157,227</u>	<u>160,670</u>	<u>3,443</u>

The accompanying notes are an integral part of these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
STATEMENT OF EXPENDITURES DISBURSED  
BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Actual	Budget	Variance with Budget
Guidance Services:			
Salaries	62,529	62,700	171
Employee Benefits	15,287	15,500	213
Purchased Services	249	1,650	1,401
Supplies and Materials	339	450	111
Other Objects	0	100	100
Total Guidance Services	<u>78,404</u>	<u>80,400</u>	<u>1,996</u>
Health Services:			
Salaries	30,758	30,600	(158)
Employee Benefits	5,901	75	(5,826)
Purchased Services	1,621	1,600	(21)
Supplies and Materials	1,440	1,350	(90)
Total Health Services	<u>39,720</u>	<u>33,625</u>	<u>(6,095)</u>
Psychological Services:			
Salaries	43,213	45,500	2,287
Employee Benefits	3,270	3,400	130
Purchased Services	1,723	2,650	927
Supplies and Materials	1,849	1,800	(49)
Total Psychological Services	<u>50,055</u>	<u>53,350</u>	<u>3,295</u>
Other Support Services-Pupils:			
Purchased Services	8,963	8,700	(263)
Supplies and Materials	0	1,000	1,000
Total Other Support Services-Pupils	<u>8,963</u>	<u>9,700</u>	<u>737</u>
Total Support Services-Pupils	<u>334,369</u>	<u>337,745</u>	<u>3,376</u>
Support Services-Instructional Staff:			
Improvement of Instruction Services:			
Salaries	34,595	51,000	16,405
Employee Benefits	5,444	5,800	356
Purchased Services	13,275	21,500	8,225
Supplies and Materials	3,289	12,000	8,711
Total Improvement of Instructional Services	<u>56,603</u>	<u>90,300</u>	<u>33,697</u>

The accompanying notes are an integral part of these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
STATEMENT OF EXPENDITURES DISBURSED  
BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Actual	Budget	Variance with Budget
Educational Media Services:			
Salaries	182,071	191,500	9,429
Employee Benefits	30,825	32,900	2,075
Purchased Services	22,783	55,300	32,517
Supplies and Materials	14,613	17,390	2,777
Total Educational Media Services	<u>250,292</u>	<u>297,090</u>	<u>46,798</u>
Total Support Services-Instructional Staff	<u>306,895</u>	<u>387,390</u>	<u>80,495</u>
Support Services-General Administration:			
Board of Education Services:			
Salaries	5,594	5,750	156
Purchased Services	40,015	51,100	11,085
Supplies and Materials	29,751	37,300	7,549
Other Objects	14,206	25,000	10,794
Total Board of Education Services	<u>89,566</u>	<u>119,150</u>	<u>29,584</u>
Executive Administration Services:			
Salaries	102,060	98,864	(3,196)
Employee Benefits	27,965	28,000	35
Purchased Services	9,499	13,300	3,801
Supplies and Materials	4,341	7,200	2,859
Capital Outlay	0	1,500	1,500
Other Objects	896	1,000	104
Total Executive Administration Services	<u>144,761</u>	<u>149,864</u>	<u>5,103</u>
Total Support Services-General Administration	<u>234,327</u>	<u>269,014</u>	<u>34,687</u>
Support Services-School Administration:			
Office of the Principal Services:			
Salaries	477,593	510,000	32,407
Employee Benefits	158,211	155,000	(3,211)
Purchased Services	8,125	9,200	1,075
Supplies and Materials	11,061	12,420	1,359
Capital Outlay	0	1,500	1,500
Other Objects	1,106	4,000	2,894
Total Support Services-School Administration	<u>656,096</u>	<u>692,120</u>	<u>36,024</u>

The accompanying notes are an integral part of these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
STATEMENT OF EXPENDITURES DISBURSED  
BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Actual	Budget	Variance with Budget
Support Services-Business:			
Fiscal Services:			
Salaries	94,613	95,500	887
Employee Benefits	6,767	14,000	7,233
Purchased Services	121	2,700	2,579
Other Objects	340	450	110
Total Fiscal Services	<u>101,841</u>	<u>112,650</u>	<u>10,809</u>
Food Services:			
Salaries	146,452	148,851	2,399
Employee Benefits	19,267	16,675	(2,592)
Purchased Services	192	2,800	2,608
Supplies and Materials	222,583	244,600	22,017
Capital Outlay	521	8,000	7,479
Other Objects	146	400	254
Total Food Services	<u>389,161</u>	<u>421,326</u>	<u>32,165</u>
Total Support Services-Business	<u>491,002</u>	<u>533,976</u>	<u>42,974</u>
Support Services-Central:			
Information Services:			
Purchased Services	3,434	6,200	2,766
Data Processing Services:			
Purchased Services	0	5,000	5,000
Supplies and Materials	1,224	14,600	13,376
Total Data Processing Services	<u>1,224</u>	<u>19,600</u>	<u>18,376</u>
Total Support Service-Central	<u>4,658</u>	<u>25,800</u>	<u>21,142</u>
Total Supporting Services	<u>2,027,347</u>	<u>2,246,045</u>	<u>218,698</u>
Payments to Other Governmental Units (In-State):			
Payments for Special Education Programs:			
Purchased Services	41,111	0	(41,111)
Other Objects	13,440	9,500	(3,940)
Total Payments for Spec. Ed. Programs	<u>54,551</u>	<u>9,500</u>	<u>(45,051)</u>

The accompanying notes are an integral part of these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 STATEMENT OF EXPENDITURES DISBURSED  
 BUDGET TO ACTUAL  
 EDUCATIONAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Other Payments to Governmental Units: Other Objects	0	5,000	5,000
Total Payments to Other Governmental Units (In-State)	<u>54,551</u>	<u>14,500</u>	<u>(40,051)</u>
Payments to Other Governmental Units - Tuition (In-State):			
Regular Programs - Tuition	450	6,000	5,550
Special Education Programs - Tuition	74,706	140,000	65,294
CTE Programs - Tuition	31,500	35,000	3,500
Total Payments to Other Governmental Units - Tuition (In-State)	<u>106,656</u>	<u>181,000</u>	<u>74,344</u>
Total Payments to Other Governmental Units	<u>161,207</u>	<u>195,500</u>	<u>34,293</u>
Provision for Contingencies	0	10,000	10,000
Total Direct Disbursements	<u><u>7,567,869</u></u>	<u><u>8,300,855</u></u>	<u><u>732,986</u></u>

261

The accompanying notes are an integral part of these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 STATEMENT OF EXPENDITURES DISBURSED  
 BUDGET TO ACTUAL  
 OPERATIONS AND MAINTENANCE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Expenditures Disbursed:			
Supporting Services:			
Support Services-Business:			
Operation and Maintenance of			
Plant Services:			
Salaries	329,442	353,600	24,158
Employee Benefits	44,425	36,650	(7,775)
Purchased Services	313,761	278,100	(35,661)
Supplies and Materials	271,528	313,700	42,172
Capital Outlay	68,736	93,000	24,264
Other Objects	36	50	14
	<u>1,027,928</u>	<u>1,075,100</u>	<u>47,172</u>
Total Direct Disbursements			

262

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 STATEMENT OF EXPENDITURES DISBURSED  
 BUDGET TO ACTUAL  
 TRANSPORTATION FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Expenditures Disbursed:			
Supporting Services:			
Support Services-Business:			
Pupil Transportation Services:			
Salaries	29,165	30,200	1,035
Employee Benefits	2,665	2,750	85
Purchased Services	882,820	843,234	(39,586)
Supplies and Materials	<u>5,782</u>	<u>6,500</u>	<u>718</u>
Total Direct Disbursements	<u><u>920,432</u></u>	<u><u>882,684</u></u>	<u><u>(37,748)</u></u>

263

The accompanying notes are an integral part of these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
STATEMENT OF EXPENDITURES DISBURSED  
BUDGET TO ACTUAL  
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Expenditures Disbursed:			
Instruction:			
Regular Programs:			
Employee Benefits	35,761	40,060	4,299
Pre-K Programs:			
Employee Benefits	11,603	12,700	1,097
Special Education Programs:			
Employee Benefits	78,004	85,175	7,171
Special Education Programs Pre-K:			
Employee Benefits	3,955	4,300	345
Remedial and Supplemental Programs K-12:			
Employee Benefits	709	700	(9)
CTE Programs:			
Employee Benefits	1,846	2,375	529
Interscholastic Programs:			
Employee Benefits	4,620	7,850	3,230
Summer School Programs:			
Employee Benefits	232	600	368
Driver's Education Programs:			
Employee Benefits	90	125	35
Total Instruction	<u>136,820</u>	<u>153,885</u>	<u>17,065</u>
Supporting Services:			
Support Services-Pupils:			
Attendance and Social Work Services:			
Employee Benefits	4,111	4,950	839
Guidance Services:			
Employee Benefits	898	1,000	102
Health Services:			
Employee Benefits	6,518	7,400	882
Psychological Services:			
Employee Benefits	2,992	3,675	683
Total Support Services-Pupils	<u>14,519</u>	<u>17,025</u>	<u>2,506</u>

The accompanying notes are an integral part of these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
STATEMENT OF EXPENDITURES DISBURSED  
BUDGET TO ACTUAL  
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Support Services-Instructional Staff:			
Improvement of Instruction Services:			
Employee Benefits	846	2,050	1,204
Educational Media Services:			
Employee Benefits	16,245	17,400	1,155
Total Support Services-Instructional Staff	<u>17,091</u>	<u>19,450</u>	<u>2,359</u>
Support Services-General Administration:			
Board of Education Services:			
Employee Benefits	417	875	458
Executive Administration Services:			
Employee Benefits	1,477	1,550	73
Risk Management and Claims Service Payments			
Employee Benefits	7,479	10,000	2,521
Total Support Services-General Administration	<u>9,373</u>	<u>12,425</u>	<u>3,052</u>
Support Services-School Administration:			
Office of the Principal Services:			
Employee Benefits	23,611	27,100	3,489
Support Services-Business:			
Fiscal Services:			
Employee Benefits	17,933	18,500	567
Operation and Maintenance of Plant Services:			
Employee Benefits	64,656	66,595	1,939
Pupil Transportation Services:			
Employee Benefits	3,794	3,800	6
Food Services:			
Employee Benefits	26,534	29,975	3,441
Total Support Services-Business	<u>112,917</u>	<u>118,870</u>	<u>5,953</u>
Total Support Services	<u>177,511</u>	<u>194,870</u>	<u>17,359</u>
Total Direct Disbursements	<u><u>314,331</u></u>	<u><u>348,755</u></u>	<u><u>34,424</u></u>

The accompanying notes are an integral part of these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 STATEMENT OF EXPENDITURES DISBURSED  
 BUDGET TO ACTUAL  
 TORT FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Actual	Budget	Variance with Budget
Expenditures Disbursed:			
Support Services:			
Support Services-General Administration			
Workers' Compensation or Workers' Occupation Disease Act Payments:			
Employee Benefits	0	32,000	32,000
Purchased Services	31,790	0	(31,790)
Total Workers' Compensation Payments	31,790	32,000	210
Unemployment Insurance Payments:			
Employee Benefits	0	14,000	14,000
Purchased Services	6,200	0	(6,200)
Total Unemployment Insurance Payments	6,200	14,000	7,800
Insurance Payments (regular or self-insurance):			
Purchased Services	58,567	68,700	10,133
Risk Management and Claims Services Payments:			
Salaries	165,595	141,500	(24,095)
Employee Benefits	956	0	(956)
Total Risk Management and Claims Payments	166,551	141,500	(25,051)
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction:			
Purchased Services	10,931	0	(10,931)
Legal Services:			
Purchased Services	12,176	20,000	7,824
Vehicle Insurance:			
Purchased Services	0	10,000	10,000
Total Direct Disbursements	286,215	286,200	(15)

The accompanying notes are an integral part of these financial statements.

266

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 STATEMENT OF EXPENDITURES DISBURSED  
 BUDGET TO ACTUAL  
 FIRE PREVENTION AND SAFETY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Expenditures Disbursed:			
Support Services:			
Support Services-Business:			
Operation and Maintenance of Plant Services:			
Capital Outlay	4,436	4,436	0
Total Direct Disbursements	<u>4,436</u>	<u>4,436</u>	<u>0</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #1 - Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

Component Units

The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

Joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and are, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreements. In addition, the District is not aware of any entity, which would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Governmental Funds -

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Operations and Maintenance Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Transportation Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Illinois Municipal Retirement/Social Security Fund is used to account for cash received from specific sources (other than those accounted for in the Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash for specified purposes.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

Governmental Funds - (cont'd.)

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the other funds.

The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

The Fire Prevention and Safety Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

Fiduciary Funds -

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Agency Funds include Student Activity Funds and Trusts Funds. They account for assets held by the District as an agent for the students, teachers, and other entities. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

Governmental and Expendable Trust Funds - Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District does not have a formal capitalization policy, but follows grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$530,444 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$7,778,777. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

General Fixed Assets and General Long-Term Debt Account Group (cont'd.)

The estimated useful lives are as follows:

Depreciable Land	50 years
Buildings	
Permanent	50 years
Temporary	25 years
Infrastructure Improvements other than Building	20 years
Capitalized Equipment	3-10 years

Long-term liabilities are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the account and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash-basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds and for the Expendable Trust Fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 22, 2014, and was not amended. For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected on the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #1 - Summary of Significant Accounting Policies (cont'd.)

D. Budgets and Budgetary Accounting (cont'd.)

3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and time deposit (savings) accounts. Cash equivalents include amounts in time deposits, and other investments.

F. Investments

Investments are stated at cost or amortized cost, which approximates market. The District, under 30 ILCS 235/2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, certificates of deposit, or time deposits constituting direct obligations of banks insured by FDIC and savings and loan associates insured by FSLIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool, and all interest-bearing obligations of the State of Illinois.

G. Inventories

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

H. Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

Note #2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Putnam, Marshall, and LaSalle Counties. The 2014 levy was passed by the Board on December 15, 2014. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The District receives significant distributions of tax receipts approximately one month after these due dates. The balance of taxes shown in these financial statements are from the 2013 and prior tax levies.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

Note #2 - Property Taxes (cont'd.)

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	Maximum Rate	Actual 2014 Rate	Actual 2013 Rate	Actual 2012 Rate
Educational	2.72000	2.72000	2.72000	2.71989
Operations & Maintenance	0.50000	0.50000	0.50000	0.50000
Transportation	0.20000	0.20000	0.20000	0.20000
Municipal Retirement	None	0.15434	0.11822	0.09079
Social Security	None	0.00000	0.00000	0.09079
Tort Immunity	None	0.28660	0.21953	0.16860
Leasing	0.05000	0.05000	0.05000	0.05000
Special Education	0.04000	0.04000	0.04000	0.04000
Fire Prevention and Safety	0.05000	0.05000	0.05000	0.05000
Working Cash	0.05000	<u>0.05000</u>	<u>0.05000</u>	<u>0.05000</u>
Total		<u>4.05094</u>	<u>3.94775</u>	<u>3.96007</u>

Note #3 – Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Non-spendable Fund Balance

The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

At June 30, 2015, the Sarah G. Swaney Trust Fund consisted of \$41,500 principal (non-spendable) and \$2,813 accumulated interest in a money market account. The principal is to remain intact and the income is to be used as the Board of Education deems appropriate. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

At June 30, 2015, the Fred H. Farnsworth Trust Fund consisted of \$7,187 principal (non-spendable) and \$2,604 accumulated interest in a money market account. The principal is to remain intact and the income is to be used to finance the Fred H. Farnsworth awards for essays on the subject of ecology. The District transfers income from the Fred H. Farnsworth Trust Fund to the Educational Fund for payment of the awards. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are, by definition, restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

1. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance \$133,259. This balance is included in the financial statements as Reserved in the Educational Fund.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #3 – Fund Balance Reporting (cont'd.)

B. Restricted Fund Balance (cont'd.)

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2015, revenue received exceeded expenditures disbursed from state grants, resulting in a restricted balance of \$3,326. This balance is included in the financial statements as Reserved in the Educational Fund.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2015, the expenditures disbursed exceeded revenue received from federal grants for those specific purposes, resulting in no restricted balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in a restricted fund balance of \$148,925. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

6. Trust Funds

Cash receipts and the related cash disbursements of this fiduciary fund are accounted for in the Trust and Agency Funds. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$5,417. This balance is included in the financial statements as Reserved in the Trust and Agency Funds.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policies or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2015, the total amount of unpaid contracts and benefits for services performed during the fiscal year ended June 30, 2015 amounted to \$882,849 and is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

During the fiscal year ended June 30, 2014, the Board of Education adopted a fund balance policy to maintain a minimum of three months operating expenses in the Educational Fund. At June 30, 2015, three months operating expenses were \$1,891,303 in the Educational Fund. This balance is included in the financial statements as Unreserved.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

Note #3 – Fund Balance Reporting (cont'd.)

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational and Working Cash Funds.

F. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements - Reserved	Financial Statements- Unreserved
Educational	0	136,585	882,849	1,891,303	1,603,379	136,585	4,377,531
Operations & Maintenance	0	1,377,761	0	0	0	0	1,377,761
Transportation	0	949	0	0	0	0	949
Municipal Retirement	0	348,598	0	0	0	148,925	199,673
Working Cash	0	0	0	0	2,133,756	0	2,133,756
Tort Liability	0	75,033	0	0	0	0	75,033
Fire Prevention and Safety	0	438,166	0	0	0	0	438,166
Fiduciary Funds	48,687	5,417	0	0	0	54,104	0

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to first reduce restricted balances, then committed balances, next assigned balances, and finally unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

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Note #4 – Deposits and Investments

The District is allowed to invest in securities as authorized by the District's investment policy, Sections 2 and 6 of the Public Funds Investment Act (30 ICS 235), and Section 8-7 of the School Code of Illinois (105 ILCS 5). These include the following items:

- (1) in bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in interest-bearing savings accounts, interest-bearing certificates of deposits, interest-bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (3) in short term obligations of corporations organized in the United States with assets exceeding \$500,000,000;
- (4) in money market mutual funds registered under the Investment Company Act of 1940;
- (5) in short term discount obligations of the Federal National Mortgage Association;
- (6) in dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States and is located within the State of Illinois;
- (7) in a Public Treasurer's Investment Pool created under Section 17 of the State Treasurer Act;
- (8) in the Illinois School District Liquid Asset Fund Plus;
- (9) in repurchase agreements of government securities;
- (10) in any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto.

**Custodial Credit Risk Related to Deposits with Financial Institutions**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

The District's investment policy states the preferred method for safekeeping of collateral is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board's Statement III, Category I, the highest recognized safekeeping procedures.

As of June 30, 2015, \$2,860,398 of the District's bank balances were exposed to custodial credit risk as follows:

Uninsured and collateralized with securities held by the pledging financial institution's trust department, but not in the District's name	\$ 2,407,694
Uninsured and uncollateralized	<u>452,704</u>
Total	<u>\$ 2,860,398</u>

**Investments**

The District had no marketable investments during the year ended June 30, 2015.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #5 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance <u>July 1, 2014</u>	<u>Additions</u>	<u>Deletions*</u>	Balance <u>June 30, 2015</u>
Non-Depreciable Land	241,877	0	0	241,877
Permanent Buildings	16,075,361	21,320	0	16,096,681
Improvements Other than Buildings	2,314,958	0	0	2,314,958
10 – Year Equipment	1,222,351	96,052	249,077	1,069,326
3 – Year Equipment	<u>7,445</u>	<u>0</u>	<u>7,445</u>	<u>0</u>
Totals	<u>19,861,992</u>	<u>117,372</u>	<u>256,522</u>	<u>19,722,842</u>

\*Deletions include the removal of fully depreciated equipment and equipment traded or sold.

Note #6 - Retirement Fund Commitments

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly.

A. Teacher’s Retirement System of the State of Illinois

The school district participates in the Teacher’s Retirement System of the State of Illinois (TRS). TRS is a cost-sharing, multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor’s approval. The TRS Board of Trustees is responsible for the System’s administration.

TRS issues a publicly available financial report that can be obtained at <http://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 West Washington Street, PO Box 19253, Springfield, IL 62794 or by calling (888) 877-0890, option 2.

**Benefits provided**

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Note #6 – Retirement Fund Commitments (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

**Benefits provided (cont'd.)**

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

**Contributions**

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2015, was 9.4 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

**On-behalf contributions to TRS.** The State of Illinois makes employer pension contributions on behalf of the district. For the year ended June 30, 2015, State of Illinois contributions recognized by the district were based on the state's proportionate share of the collective net pension liability associated with the district, and the district recognized revenue and expenditures of \$1,423,968 in pension contributions that the State of Illinois made.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2015, were \$25,942 and are deferred because they were paid after the June 30, 2014 measurement date.

**Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by the district, there is a statutory requirement for the district to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2015, the employer pension contribution was 33.00 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2015, salaries totaling \$49,448 were paid from federal and special trust funds that required employer contributions of \$16,318. These contributions are deferred because they were paid after the June 30, 2014 measurement date.

**Employer retirement cost contributions.** Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the current program is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2015, the employer paid \$0 to TRS for employer ERO contributions.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

Note #6 – Retirement Fund Commitments (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2015, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

**Pension Liabilities and Pension Expense**

At June 30, 2015, the employer has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount disclosed by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follows:

Employer's proportionate share of the net pension liability	\$ 750,851
State's proportionate share of the net pension liability associated with the employer	<u>26,904,831</u>
<b>Total</b>	<b>\$ 27,655,682</b>

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013, and rolled forward to June 30, 2014. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2014, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2014, the employer's proportion was 0.0012337701 percent.

The net pension liability as of the beginning of this first measurement period under GASB Statement No. 68 was measured as of June 30, 2013, and the total pension liability was based on the June 30, 2013, actuarial valuation without any roll-up. The employer's proportion of the net pension liability as of June 30, 2013, was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2013, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2013, the employer's proportion was 0.0015912025 percent.

For the year ended June 30, 2015, the employer recognized pension expense of \$25,314 on a cash basis under this plan.

**Actuarial assumptions**

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<b>Inflation</b>	3.00 percent	
<b>Salary increases</b>	5.75 percent, average, including inflation	
<b>Investment rate of return</b>	7.50 percent, net of pension plan investment expense, including inflation	

Mortality rates were based on the RP-2000 White Collar Table with projections using scale AA that vary by member group.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

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Note #6 – Retirement Fund Commitments (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

**Actuarial assumptions (cont'd.)**

For GASB disclosure purposes, the actuarial assumptions for the years ended June 30, 2014 and 2013 were assumed to be the same. However, for funding purposes, the actuarial valuations for those two years were different. The actuarial assumptions used in the June 30, 2014 valuation were based on updates to economic assumptions adopted in 2014 which lowered the investment return assumption from 8.0 percent to 7.5 percent. The salary increase and inflation assumptions were also lowered. The actuarial assumptions used in the June 30, 2013 valuation were based on the 2012 actuarial experience analysis and first adopted in the June 30, 2012 valuation. The investment return assumption was lowered from 8.5 percent to 8.0 percent and the salary increase and inflation assumptions were also lowered. Mortality assumptions were adjusted to anticipate continued improvement in mortality.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. large cap	18%	8.23%
Global equity excluding U.S.	18	8.58
Aggregate bonds	16	2.27
U.S. TIPS	2	3.52
NCREIF	11	5.81
Opportunistic real estate	4	9.79
ARS	8	3.27
Risk parity	8	5.57
Diversified inflation strategy	1	3.96
Private equity	14	13.03
<b>Total</b>	<b><u>100%</u></b>	

Note #6 – Retirement Fund Commitments (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

**Discount rate**

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially-funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. Therefore, the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate**

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employer's proportionate share of the net pension liability	\$927,264	\$750,851	\$604,761

**TRS fiduciary net position**

Detailed information about the TRS's fiduciary net position as of June 30, 2014 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

B. THIS Fund Contributions

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

Note #6 – Retirement Fund Commitments (cont'd.)

B. THIS Fund Contributions (cont'd.)

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

**On behalf contributions to the THIS Fund**

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were 1.02 percent of pay during the year ended June 30, 2015. State of Illinois contributions were \$44,518, and the employer recognized revenue and expenditures of this amount during the year.

**Employer contributions to the THIS Fund**

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.76 percent during the year ended June 30, 2015. For the year ended June 30, 2015, the employer paid \$33,170 to the THIS Fund, which was 100 percent of the required contribution.

**Further information on the THIS Fund**

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

C. Illinois Municipal Retirement Fund

**Plan Description**

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information for the plan as a whole, but not for individual employers. That report can be obtained online at [www.imrf.org](http://www.imrf.org).

**Benefits provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Note #6 – Retirement Fund Commitments (cont'd.)

C. Illinois Municipal Retirement Fund (cont'd.)

**Benefits provided (cont'd.)**

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Employees covered by benefit terms**

At December 31, 2014, the following employees were covered by the benefit terms:

Retirees or Beneficiaries currently receiving benefits	45
Inactive employees entitled to but not yet receiving benefits	48
Active employees	<u>55</u>
Total Members	148

**Contributions**

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2014 was 11.16%. The total employer contribution paid for 2014 was \$145,951. The District's contribution rate for the calendar year 2015 is 10.69%. The actual contributions paid during the fiscal year ended June 30, 2015 were \$148,370. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability**

The School District's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 3.5%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.

Note #6 – Retirement Fund Commitments (cont'd.)

C. Illinois Municipal Retirement Fund (cont'd.)

**Actuarial Assumptions (cont'd.)**

- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.50%
Cash Equivalents	1%	2.25%
Total	100%	

**Discount rate**

A Single Discount Rate of 7.49% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.49%.

283

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

Note #6 – Retirement Fund Commitments (cont'd.)

C. Illinois Municipal Retirement Fund (cont'd.)

**Changes in the Net Pension Liability**

	Increases (Decreases)		Net Pension Liability (a)-(b)
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	
<b>Balances at 12/31/13</b>	\$ 5,064,270	\$ 4,933,580	\$ 130,690
<b>Changes for the year:</b>			
Service cost	145,866		145,866
Interest on Total Pension Liability	376,436		376,436
Change of Benefit Terms	0		0
Differences between expected and actual Experience of Total Pension Liability	53,732		53,732
Changes of assumptions	230,713		230,713
Contributions-Employer		137,765	(137,765)
Contributions-Employee		61,890	(61,890)
Net investment income		299,836	(299,836)
Benefit Payments, including Refunds of Employee Contributions	(236,116)	(236,116)	0
Other changes (Net Transfers)		48,247	(48,247)
<b>Net changes</b>	<u>570,631</u>	<u>311,622</u>	<u>259,009</u>
<b>Balances at 12/31/14</b>	<u>\$ 5,634,901</u>	<u>\$ 5,245,202</u>	<u>\$ 389,699</u>

**Change in Assumptions** – The mortality table used was updated to the RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men 120% of the table rates were used. For women 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

**Sensitivity of the net pension liability to changes in the single discount rate.**

The following presents the net pension liability of the District, calculated using the discount rate of 7.49 percent, as well as what the District's IMRF net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.49 percent) or 1-percentage-point higher (8.49 percent) than the current rate:

	1% Decrease 6.49%	Current Single Discount Rate Assumption 7.49%	1% Increase 8.49%
Total Pension Liability	\$ 10,040,441	\$ 8,916,167	\$ 7,982,518
Plan Fiduciary Net Position	<u>8,507,250</u>	<u>8,507,250</u>	<u>8,507,250</u>
Net Pension Liability(Asset)	\$ 1,533,191	\$ 408,917	\$ (524,732)

**Pension plan fiduciary net position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued actuarial financial report on page 12 of Section B.

**Payable to the Pension Plan**

At June 30, 2015, the District had a payable of \$-0- for the outstanding amount of contributions to IMRF for the year ended June 30, 2015.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #7 – Long-Term Debt, Capital Leases, and Other Financing Arrangements

As of June 30, 2015, the District did not have long-term debt, capital leases or other financial arrangements.

Legal Debt Limit –

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 13.8% of the latest equalized assessed value. The latest equalized assessed value was \$115,012,888 as of January 1, 2014.

The estimated legal debt margin of the District at June 30, 2015, was calculated as follows:

Legal Debt Limit	15,871,779
Less Qualifying Debt	<u>0</u>
Legal Debt Margin	<u>15,871,779</u>

Note #8 - Tax Anticipation Warrants

There were no tax anticipation warrants issued, retired, or outstanding during the fiscal year ended June 30, 2015.

Note #9 - Interfund Loan and Transfers

There were no interfund loans or permanent transfers during the fiscal year ended June 30, 2015.

Note #10 - Common Bank Accounts

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Note #11 - Deficit Fund Balances

As of June 30, 2015, the District did not have a deficit fund balance in any fund.

Note #12 - Self-Insurance Plan

All employees of the district are covered under the State of Illinois Unemployment Insurance Act. The district elected to be self-insured, and therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

Note #13 - Contingencies

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from these audits will be insignificant to District operations.

Note #14 - Commitments

As of June 30, 2015, the District has the following constructions commitments:

<u>Contractor</u>	<u>Description</u>	<u>Total</u>
Sterling Commercial Roofing	Jr. High Roof	696,050
Healy, Bender & Associates	Jr. High Roof	72,104
Ace in the Hole	Seal Coating Parking Lots	16,527
Joe's Seal & Stripe	Seal Coating Parking Lots	6,000
Putnam County Painting	Locker Painting	<u>16,920</u>
		<u>807,601</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2015

Note #14 – Commitments (cont'd.)

As of June, 30, 2015, \$438,166 of the roofing project will be paid out of the Fire Prevention and Safety Fund and \$329,988 will be paid out of the Operations and Maintenance Fund. The entire amount for the seal coating and locker painting projects will be paid out of the Operations and Maintenance Fund.

Unpaid Teacher's Contracts – Teacher's contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2015, the total amount of unpaid teacher's contracts for services performed during the year ended June 30, 2015, amounted to \$857,178 to be paid from the Educational Fund.

Vacation Pay – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2015, the estimated unused vacation pay liability is \$25,671 and is to be paid from the Educational Fund.

Sick Pay – Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. Sick pay does not vest if not used during the term of employment with the District.

Retired Teachers Health Insurance – The District pays TRS for health insurance premiums for qualified retired teachers for 60 months after retirement; however, this policy is not in the current contract and is not expected to be reinstated in future contracts. Currently, there are five retired teachers receiving this benefit. The District paid \$9,588.36 in health insurance premiums for retired teachers during the fiscal year ended June 30, 2015. Total estimated future payments due are \$4,991, based on the current premiums.

Operating Leases

In July 2013, the District entered into an operating lease agreement with Santander Leasing, LLC for one 2013 Chevrolet school bus. The terms of the lease require annual payments of \$6,530 through July 2015, \$8,162 July 2016 to July 2017, and \$13,297 in July 2018.

In June 2015, the District entered into an operation lease agreement with Santander Leasing, LLC for one 2014 Chevrolet school bus. The terms of the lease require annual payments of \$11,704 for the first two years, \$14,630 for the following two years, and \$625 for the final two years.

On June 19, 2014, the District entered into an operating lease agreement with VAR Resources, Inc. for chrome books. The terms of the lease require monthly payments of \$4,034 through May 2018.

On July 30, 2013, the District entered into an operating lease agreement with MARCO, Inc. for copiers. The terms of the lease require monthly payments of 2,075 through July 2018.

As of June 30, 2015, the District's future leasing commitments by fiscal year are as follows:

Fiscal Year <u>Ending June 30,</u>	Lease <u>Payments</u>
2016	91,543
2017	96,101
2018	92,067
2019	15,997
2019	<u>625</u>
Total Lease Payments	<u>296,333</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2015

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Note #15 – Post-Retirement Health Care Plan

*Plan Description.* The District administers a single-employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

*Funding Policy.* The contribution requirements of the District may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which is currently \$554 per month for individual coverage and \$1,723 per month for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

*Contributions Made.* Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

Note #16 – Disbursements and/or Transfers in Excess of Budget

For the year ended June 30, 2015, the District made disbursements or transfers in excess of budgeted amounts in the following fund:

	<u>Disbursements</u>	<u>Budget</u>
Transportation Fund	920,432	882,684
Tort Fund	286,215	286,200

Note #17 - Joint Agreements

The District is a member of LaSalle/Putnam County Educational Alliance for Special Education (L.E.A.S.E.) and Starved Rock Associates for Vocational and Technical Education (SRAVTE). The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements.

The report for LaSalle/Putnam County Educational Alliance for Special Education may be obtained by writing to L.E.A.S.E., 1009 Boyce Memorial Drive, Ottawa, Illinois 61350.

The report for Starved Rock Associates for Vocational and Technical Education may be obtained by writing to SRAVTE, 200 Ninth Street, Peru, Illinois 61354.

Note #18 - Risk Management

Significant losses are covered by commercial insurance for all major programs: property, liability and worker's compensation. During the year ended June 30, 2015, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts which have exceeded insurance coverage for the past three years.

Note #19 – Termination Benefits

Qualified employees may notify the District up to four years prior to retirement and receive an increase in compensation not to exceed 6% over the prior year's salary for up to four years. As of June 30, 2015, the District's future payments under this program are estimated to total \$89,951.

Note #20 – Subsequent Events

The District evaluates events and transactions that occur subsequent to year-end for potential recognition or disclosure in the financial statements through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 COMBINING SCHEDULE OF ASSETS, LIABILITIES, FUND BALANCE  
 AND OTHER CREDITS ARISING FROM CASH TRANSACTIONS  
 ALL TRUST AND AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

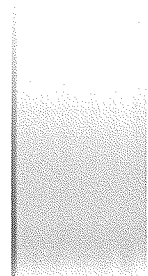
	Primary School Activity Fund	Elementary Activity Fund	Junior High School Activity Fund	High School Activity Funds	Wellness Committee	Trust Funds	Total
<b>ASSETS</b>							
Cash and Cash Equivalents	8,349.52	13,397.56	15,778.81	67,363.79	18,412.12	54,104.25	177,406.05
Total Assets	<u>8,349.52</u>	<u>13,397.56</u>	<u>15,778.81</u>	<u>67,363.79</u>	<u>18,412.12</u>	<u>54,104.25</u>	<u>177,406.05</u>
<b>LIABILITIES</b>							
Due to Other Organizations	8,349.52	13,397.56	15,778.81	67,363.79	18,412.12	0.00	123,301.80
Total Liabilities	<u>8,349.52</u>	<u>13,397.56</u>	<u>15,778.81</u>	<u>67,363.79</u>	<u>18,412.12</u>	<u>0.00</u>	<u>123,301.80</u>
<b>FUND BALANCE AND OTHER CREDITS</b>							
Nonspendable	-	-	0.00	0.00	0.00	48,687.00	48,687.00
Restricted	0.00	0.00	0.00	0.00	0.00	5,417.25	5,417.25
Total Fund Balance and Other Credits	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>54,104.25</u>	<u>54,104.25</u>
<b>TOTAL LIABILITIES, FUND BALANCE, AND OTHER CREDITS</b>	<u>8,349.52</u>	<u>13,397.56</u>	<u>15,778.81</u>	<u>67,363.79</u>	<u>18,412.12</u>	<u>54,104.25</u>	<u>177,406.05</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 PRIMARY SCHOOL ACTIVITY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	8,058.52	11,643.21	11,352.21	8,349.52
Total Assets	<u>8,058.52</u>	<u>11,643.21</u>	<u>11,352.21</u>	<u>8,349.52</u>
<b><u>LIABILITIES (Due to other Organizations)</u></b>				
General	8,058.52	11,643.21	11,352.21	8,349.52
Total Liabilities (Due to other Organizations)	<u>8,058.52</u>	<u>11,643.21</u>	<u>11,352.21</u>	<u>8,349.52</u>
<b><u>FUND BALANCE</u></b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>8,058.52</u>	<u>11,643.21</u>	<u>11,352.21</u>	<u>8,349.52</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 ELEMENTARY ACTIVITY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	11,334.38	11,688.18	9,625.00	13,397.56
Total Assets	<u>11,334.38</u>	<u>11,688.18</u>	<u>9,625.00</u>	<u>13,397.56</u>
<b><u>LIABILITIES (Due to other Organizations)</u></b>				
Elementary Activity Fund	11,334.38	11,688.18	9,625.00	13,397.56
Total Liabilities (Due to other Organizations)	<u>11,334.38</u>	<u>11,688.18</u>	<u>9,625.00</u>	<u>13,397.56</u>
<b><u>FUND BALANCE</u></b>	0.00	0.00	0.00	0.00
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>11,334.38</u>	<u>11,688.18</u>	<u>9,625.00</u>	<u>13,397.56</u>



PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 JUNIOR HIGH SCHOOL ACTIVITY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	14,712.12	68,891.07	67,824.38	15,778.81
Total Assets	<u>14,712.12</u>	<u>68,891.07</u>	<u>67,824.38</u>	<u>15,778.81</u>
<b><u>LIABILITIES (Due to other Organizations)</u></b>				
Cheerleaders	198.37	6,385.11	6,428.96	154.52
Girl's Athletic Fund	8,196.14	18,158.00	15,902.14	10,452.00
Puma Crew	1,149.25	2,453.72	2,573.73	1,029.24
Staff Soda	4,445.32	33,696.24	34,535.43	3,606.13
Student Council	723.04	8,198.00	8,384.12	536.92
Total Liabilities (Due to other Organizations)	<u>14,712.12</u>	<u>68,891.07</u>	<u>67,824.38</u>	<u>15,778.81</u>
<b><u>FUND BALANCE</u></b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>14,712.12</u>	<u>68,891.07</u>	<u>67,824.38</u>	<u>15,778.81</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 HIGH SCHOOL ACTIVITY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Beginning Balance	Increases	Decreases	Ending Balance
<b>ASSETS</b>				
Cash and Cash Equivalents	57,801.97	154,121.69	144,559.87	67,363.79
Total Assets	<u>57,801.97</u>	<u>154,121.69</u>	<u>144,559.87</u>	<u>67,363.79</u>
<b>LIABILITIES (Due to other Organizations)</b>				
Adult Education	37.48	0.00	0.00	37.48
Art	291.44	754.35	422.27	623.52
Athletic	989.23	15.00	50.00	954.23
Baseball	1,261.14	8,277.95	7,664.25	1,874.84
Boy's Basketball	2,282.67	13,994.50	13,160.25	3,116.92
Cable Club	1,514.67	0.00	0.00	1,514.67
Cheerleading	1,589.13	9,021.00	10,316.03	294.10
Class of 1988- Attendance Award	1,034.48	7.79	0.00	1,042.27
Class of 2009	445.18	0.00	0.00	445.18
Class of 2011	1,987.60	0.00	0.00	1,987.60
Class of 2012	990.43	0.00	0.00	990.43
Class of 2013	2,588.20	0.00	0.00	2,588.20
Class of 2014	1,488.44	0.00	0.00	1,488.44
Class of 2015	174.91	300.00	412.00	62.91
Class of 2016	1,297.30	14,472.82	12,218.04	3,552.08
Class of 2017	2,278.89	2,018.00	1,676.67	2,620.22
Class of 2018	0.00	2,170.75	1,395.49	775.26
Computer Club	333.40	0.00	0.00	333.40
Condolence	62.64	290.00	0.00	352.64
Drama Club	1,786.38	4,201.40	5,589.11	398.67
Faculty Soda Fund	886.62	1,257.60	1,862.38	281.84
FFA	416.49	4,213.86	3,902.17	728.18
Girl's Basketball	2,092.73	6,151.50	6,000.57	2,243.66
Girl's Softball	475.23	195.00	255.00	415.23
Girl's Golf	506.42	1,179.72	547.50	1,138.64
Golf	851.10	789.72	1,623.00	17.82
Greenhouse Project	300.00	0.00	0.00	300.00
Interact Club	2,085.90	1,738.13	1,203.79	2,620.24
Journalism Club	6,357.50	7,315.20	6,171.55	7,501.15
Landscaping	214.25	28.26	0.00	242.51
Market Day	0.00	146.26	0.00	146.26
Media Club	1,387.57	271.75	308.30	1,351.02
Message Board	55.84	0.00	0.00	55.84
Music (Band)	151.65	5,307.74	4,260.70	1,198.69
Music (Chours)	22.19	0.00	0.00	22.19

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 HIGH SCHOOL ACTIVITY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Beginning Balance	Increases	Decreases	Ending Balance
National Honor Society	747.01	2,191.90	2,709.55	229.36
Office	6,093.14	13,125.33	11,004.20	8,214.27
Oldies Club	106.17	0.00	0.00	106.17
Panteras	0.09	4,181.04	3,624.19	556.94
PC Enterprises	1,121.56	0.00	0.00	1,121.56
Scholastic Bowl	413.63	0.00	0.00	413.63
Science Club	39.70	923.50	700.00	263.20
Student Council	4,900.90	6,583.48	6,996.01	4,488.37
Tournament Athletics	2,725.58	25,338.29	24,047.93	4,015.94
Track	2,126.48	6,739.75	5,788.40	3,077.83
Volleyball	1,290.61	8,990.10	8,725.52	1,555.19
Wrestling	0.00	1,930.00	1,925.00	5.00
Total Liabilities (Due to other Organizations)	<u>57,801.97</u>	<u>154,121.69</u>	<u>144,559.87</u>	<u>67,363.79</u>
<b><u>FUND BALANCE</u></b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u><u>57,801.97</u></u>	<u><u>154,121.69</u></u>	<u><u>144,559.87</u></u>	<u><u>67,363.79</u></u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 WELLNESS COMMITTEE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	23,603.96	13,372.81	18,564.65	18,412.12
Total Assets	<u>23,603.96</u>	<u>13,372.81</u>	<u>18,564.65</u>	<u>18,412.12</u>
<b><u>LIABILITIES (Due to other Organizations)</u></b>				
Wellness Committee	23,603.96	13,372.81	18,564.65	18,412.12
Total Liabilities (Due to other Organizations)	<u>23,603.96</u>	<u>13,372.81</u>	<u>18,564.65</u>	<u>18,412.12</u>
<b><u>FUND BALANCE</u></b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>23,603.96</u>	<u>13,372.81</u>	<u>18,564.65</u>	<u>18,412.12</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
 TRUST FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	54,372.67	81.58	350.00	54,104.25
Total Assets	<u>54,372.67</u>	<u>81.58</u>	<u>350.00</u>	<u>54,104.25</u>
<b><u>LIABILITIES (Due to other Organizations)</u></b>				
	0.00	0.00	0.00	0.00
<b><u>FUND BALANCE AND OTHER CREDITS</u></b>				
Nonspendable				
Sarah G. Swaney Trust Fund	41,500.00	0.00	0.00	41,500.00
Fred H. Farnsworth Trust Fund	7,187.00	0.00	0.00	7,187.00
Total Nonspendable	<u>48,687.00</u>	<u>0.00</u>	<u>0.00</u>	<u>48,687.00</u>
Restricted				
Sarah G. Swaney Trust Fund	2,746.89	66.42	0.00	2,813.31
Fred H. Farnsworth Trust Fund	2,938.78	15.16	350.00	2,603.94
Total Restricted	<u>5,685.67</u>	<u>81.58</u>	<u>350.00</u>	<u>5,417.25</u>
Total Fund Balance and Other Credits	<u>54,372.67</u>	<u>81.58</u>	<u>350.00</u>	<u>54,104.25</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>54,372.67</u>	<u>81.58</u>	<u>350.00</u>	<u>54,104.25</u>

PUTNAM COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 535  
 SCHEDULE OF TAXES EXTENDED AND COLLECTED  
 JUNE 30, 2015

	<u>Educational Levy</u>	<u>Special Education Levy</u>	<u>Leasing Levy</u>	<u>Operation &amp; Maintenance Levy</u>	<u>Transportation Levy</u>	<u>Municipal Retirement Levy</u>	<u>Social Security Levy</u>	<u>Working Cash Levy</u>	<u>Tort Immunity Levy</u>	<u>Fire Safety Levy</u>	<u>Total All Levies</u>
<u>2012 Levy</u>											
Assessed Valuation	113,750,442										
Tax Rate per \$100.00	<u>2.71989</u>	<u>0.04000</u>	<u>0.05000</u>	<u>0.50000</u>	<u>0.20000</u>	<u>0.09079</u>	<u>0.09079</u>	<u>0.05000</u>	<u>0.16860</u>	<u>0.05000</u>	<u>3.96007</u>
Taxes Extended	<u>3,093,887</u>	<u>45,500</u>	<u>56,875</u>	<u>568,752</u>	<u>227,501</u>	<u>103,274</u>	<u>103,274</u>	<u>56,875</u>	<u>191,783</u>	<u>56,875</u>	<u>4,504,596</u>
Taxes Collected 99.76%	<u>3,086,554</u>	<u>45,392</u>	<u>56,740</u>	<u>567,404</u>	<u>226,962</u>	<u>103,029</u>	<u>103,029</u>	<u>56,740</u>	<u>191,329</u>	<u>56,740</u>	<u>4,493,919</u>
<u>2013 Levy</u>											
Assessed Valuation	116,161,931										
Tax Rate per \$100.00	<u>2.72000</u>	<u>0.04000</u>	<u>0.05000</u>	<u>0.50000</u>	<u>0.20000</u>	<u>0.11822</u>	<u>0.00000</u>	<u>0.05000</u>	<u>0.21953</u>	<u>0.05000</u>	<u>3.94775</u>
Taxes Extended	<u>3,159,605</u>	<u>46,465</u>	<u>58,081</u>	<u>580,810</u>	<u>232,324</u>	<u>137,327</u>	<u>-</u>	<u>58,081</u>	<u>255,010</u>	<u>58,081</u>	<u>4,585,784</u>
Taxes Collected 99.78%	<u>3,152,666</u>	<u>46,363</u>	<u>57,953</u>	<u>579,534</u>	<u>231,814</u>	<u>137,025</u>	<u>-</u>	<u>57,953</u>	<u>254,450</u>	<u>57,953</u>	<u>4,575,711</u>
<u>2014 Levy</u>											
Assessed Valuation	115,012,888										
Tax Rate per \$100.00	<u>2.72000</u>	<u>0.04000</u>	<u>0.05000</u>	<u>0.50000</u>	<u>0.20000</u>	<u>0.15434</u>	<u>0.00000</u>	<u>0.05000</u>	<u>0.28660</u>	<u>0.05000</u>	<u>4.05094</u>
Taxes Extended	<u>3,128,351</u>	<u>46,005</u>	<u>57,506</u>	<u>575,064</u>	<u>230,026</u>	<u>177,511</u>	<u>-</u>	<u>57,506</u>	<u>329,627</u>	<u>57,506</u>	<u>4,659,102</u>

**Recommendation to Approve Annual Audit  
October 15, 2015**

**Recommendation**

**As superintendent, I recommend approval of the annual audit conducted by Gorenz and Associates.**

**Rationale**

**Tom Peffer from Gorenz and Associates will attend our Board of Education Meeting on October 19, providing the annual audit presentation. He will distribute copies of the audit before his explanation. Please refer to additional attachments regarding this audit presentation.**

**You will note that our financial profile score in this audit is still in the highest category of “Financial Recognition.” It is listed as 3.65, rather than our usual 4.00. Given our excellent condition at the end of the fiscal year, I was disappointed to note the slight reduction in the score, even though it is still in the highest category. Noting the expenditures/revenues line graph, showing \$9,516,229 in expenditures compared to \$9,263,776 in revenues, there is evidence of deficit spending of \$252,453 at the end of the fiscal year. As stated in our report in July, the State owed us \$187,377.73 at the end of the fiscal year. If the State had paid this amount on time, the deficit spending would have only been \$65,075.27. As stated in our end of the year report, with all funds reported instead of just the operating funds, we actually did not deficit spend at all if the State funds had been paid before June 30, 2015. Our figures demonstrated that we would have increased our total dollars by \$3,782.73. Thus, it is my belief that our rating should not have decreased at all.**

**District Goal**

**Maintain strong fiscal responsibility in the Putnam County School District.**





## **Recommendation to Hire Jared Sale as Fifth Grade Girls' Basketball Coach**

**As superintendent, I recommend hiring Jared Sale as the Fifth Grade Girls' Basketball Coach.**

### **Rationale**

**Carl Carlson has made this recommendation, and I agree with his decision.**

### **District Goal**

**Improve communication among all stakeholders in the Putnam County School District.**